How is accountability defined by village government in village fund financial management?

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ABSTRACT

The purpose of this research is to analyze the experience and understanding of village officials with respect to accountability in village fund financial management. Qualitative research methods with a phenomenological approach were used in this study through interviews with the village government in Tlogosari Village, Malang Regency, East Java Province, Indonesia. The results show that the accountability of village fund financial management is realized through the behavior of carrying out duties and responsibilities, greatest utilization of village discussions, and the overall activeness of village communities in supporting the village welfare. This understanding is considered to be in accordance with the Minister of Home Affairs Regulation No. 20 of 2018. Supporting parties of the implementation of village fund financial management, namely the village government, local government, and local inspectorates should increase their commitment and consistency in order to create accountable management of village funds. At the inspection stage, particularly, the regional inspectorate is required to make improvements in the inspection process to maximize targeted development in fulfillment of the village needs.

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Introduction

One of the strategic steps taken by the Indonesian government in the development sector is by issuing Law Number 6 of 2014 about Villages. The Law on Villages has placed the village at the forefront of development and improvement of community welfare. Since 2015, the government has planned funds in the APBN, namely funds allocated especially for Villages, and is being utilized in financing government administration, development implementation, community development, and community empowerment. The existence of village funds is at the same time an opportunity and a challenge for the village government. The village government as the authorized party or *agent* holds the greatest responsibility for the success or failure of the budget funds given by the central government as the *principal*. The success or failure of financial accountability for the village fund financial management itself is measured by compliance with the principles of transparency, accountability, participation, as well as orderly and budgetary discipline as regulated in the Ministry of Home Affairs Regulation (here in after 'PERMENDAGRI') Number 20 of 2018.

In practice, the village government still faces difficulties in implementing accountability for village funds. Imawan (2019) in his research found that the Pujon Kidul Village Government carried out accountability both vertically and horizontally in accordance with the Minister of Home Affairs Regulation No. 113 of 2014, however, the village government had to improve the administration system and increase the participation of the Village Representative Body (BPD). Furthermore, Meutia and Liliana (2017) argue that reporting and accountability are still problematic in several villages in Ogan Ilir Regency, South Sumatra. Human resources are considered to have yet to master the aspects of reporting and accountability in several studied villages, as a result there is a composition of village expenditures that does not meet the regulations related to the allocation of village funds. Consequently, such matters effect the implementation of development and in return, does not benefit the people. Satriajaya, et al (2017) examined the definitions given by the village officials related to village financial management which raises *dysfunctional behavior*. His findings indicate that irregularities occur due to the parties receiving various pressures such as discretion and policy inconsistencies. The

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village fund financial management in Plosogeneng Village, Donowarih shows that the obstacles in carrying out the implementation of village funds are found in the lack of capability and low level of expertise by the administrative assistants related to village fund financial management, resulting in them being seen as a burden for the village (Triani, and Handayani; 2018).

Since the year of 2015, village funding have been directly allocated from the APBN to a total of 74,517 villages including those located in the Malang Regency. Tlogosari Village in Tritoyudo District is one of the many villages in Malang Regency that receives said funds. Tlogosari Village was chosen to be the object of research due to a case concerning abuse of authority in regards to the 2017 village funds plan that involved the Head of Tlogosari Village. The writer considers 'problematic villages' as the appropriate object to be analyzed comprehensively in respect to understanding the definition of accountability by village officials in the practice of village fund financial management.

The involvement of village officials in legal cases sets as an example of how accountability practices are still facing challenges in its practice. The existence of regional autonomy as a solution to various ongoing issues has yet to provide the ultimate best solution, whereas regional autonomy itself might even create newer problems. Based on the aforementioned matters, the writer interprets that accountability is not only seem as deeds to fulfill obligations, but how it can also be utilized as a tool or medium to optimize development through targeted village funds and as prevention of acts of abuse. Financial accountability is the responsibility of public institutions to manage public money economically, efficiently, and effectively which is free from waste, leakage of funds, and acts of corruption (Mahmudi, 2015). The increase in the amount of village funds channeled by the government every year makes the meaning of accountability important to know. Management practices that occur in village funds need to be comprehensively known, starting from the provision of funds, planning, until the impact is manifested by the village funds. Village officials need to understand well the meaning behind accountability. This understanding will minimize any manipulation in the management of village funds and clarity on the true meaning of accountability, so that village officials and the community do not experience losses in the use of village funds. Based on the description above, this study aims to see and deepen the understanding of officials regarding the accountability of village fund financial management.

Literature Review

Village Fund Financial Management

Law of the Republic of Indonesia Number 6 of 2014 defines a village as a legal community unit that has territorial boundaries, which is authorized to regulate and administer government affairs, and community interests based on community initiatives, rights of origin, and / or traditional rights that are recognized and respected in the government system of the Republic of Indonesia. Based on Law Number 6 of 2014, the objectives of providing village funds are (1) improving public services in villages, (2) ending poverty, (3) advancing the village economy, (4) overcoming development gaps between villages, and (5) strengthening village communities as the subject of development.

An understanding of the village fund financial management is an important and fundamental factor that stakeholders at the village government level must have, especially village officials in realizing transparency and accountability of village finances. Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management defines village finances as all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Village Financial Management is any activity that include (1) planning, (2) implementation, (3) administration, (4) reporting, and (5) village financial accountability (PERMENDAGRI Number 20 of 2018).

Village fund financial management is regulated in accordance to the principles of transparency, accountability, participatory, and budgetary discipline. The time period of village financial management is one budget year in which the Village Government's financial plan for one year is outlined in the Village Income and Expenditure Budget (APBDesa). The parties authorized to manage village funds includes the Village Head, Village Secretary, Section Head, and Village Treasurer.

Accountability

In a symbolic sense, accountability is the capacity for responsibility, answerability, and fidelity (Dubnick, 2004). Accountability is defined as a social relationship in which a party or in this case an actor feels obliged to explain and justify his behavior to another authoritative figure (Romzek & Dubnick, 1998: 6; Pollit, 2003: 89). The relationship between the agent and principal consists of three stages as follows (Bovens, 2004): (1) the actor or agent must feel obliged to inform the principal or forum about his behavior. This is done by providing various kinds of data about the implementation of tasks, results, or procedures, (2) Principals or forums could question the adequacy of information or the legitimacy of the agent's actions. In this case there is a relationship between accountability and the ability to answer (answerability), in which a debate between the principal and the agent takes place, (3) The principal or forum usually provides an assessment of the agent / actor's behavior. Actions such as approval of annual reports, criticizing policies, or publicly condemning the behavior of a manager or agent.

A social relationship is classified as a practice of public accountability, when an actor or agent at the very least feels obliged to openly explain and justify his behavior to the forum / principal (Bovens, 2004). This concept contains four elements, namely (1) providing public accessibility by providing accounts, (2) behaviour explanation and justification, (3) explanation made in a specific forum, (4)

agents / actors must feel obliged to carry out their duties in providing evidence of any deviant behaviour. Three important stages in accountability, namely where the agent is not only obliged to explain but is also open to the possibility of debate, judgment, and imposition of penalties by the principal / forum (Bovens, 2004).

Bovens (2004) suggests the function of public accountability as follows, firstly, public accountability as democratic control. Granting public accountability is a necessary condition in a democratic process to provide input to political representatives regarding public assessments towards justice, effectiveness and efficiency of the government. Secondly, public accountability serves to improve the integrity of public governance. A public figure handing power is deemed as protection against corruption, nepotism, abuse of power, and other forms of deviant behavior (Rose-Ackerman, 1999). By granting public accountability, it prevents public figures from secretly abusing delegated power as well as a form of monitoring stakeholders in ways that enables the overseeing of any administrative violations. Thirdly, public accountability as an improvement in performance. Public accountability is used to encourage institutional learning. Accountability is not only related to overseeing but also prevention. Public authorities who are held accountable shall acknowledge the standards that needs to be upheld and understand that in the future they could be held accountable for their actions / behaviors. This is an impetus for a number of public authorities to adjust their policies and procedures. Fourth, public accountability to maintain or increase the legitimacy of public governance. In facing an increasingly critical public, the implementation of public authority must be carried out in accordance with transparency, responsiveness, and answerability. Public accountability serves to increase public trust in the government and bridge the gap between citizens and representatives, between the governed and its government.

Conception of Analysis

The research location was conducted in Tlogosari Village, Tirtoyudo District, Malang Regency, East Java, Indonesia. Interviews were conducted with informants who were suitable fits in the criteria as research informants, namely those who has direct experience with the financial management process of village funds. The confidentiality of the informant's identification is maintained by the researcher and done by writing in initials for each relevant informant. This research uses a qualitative approach. Kholifah and Suyadnya (2018) argue that qualitative research has three main keys, namely taking facts based on the understanding of the subject, having detailed and in-depth observations, and trying to find new theoretical results that are different from existing theories. Sandelowski (2004: 893) mentions qualitative research "... is an umbrella term for an array of attitudes towards and strategies for conducting inquiry that are aimed at discovering how human beings understand, experience, interpret, and produce the social world". Therefore, qualitative research is used to observe human relationships between individuals which cannot be understood using positivism.

In this study, phenomenology is used as an approach that will serve as a guide to gain an understanding or explanation of a phenomenon. Moustakas (1994) argues that the position of phenomenological studies is in the framework of constructivist interpretation. Social constructivism is often described as interpretivism (Denzin & Lincoln, 2009). The purpose of the constructivist interpretive framework is to rely as much as possible on the views of participants on certain situations and negotiate these meanings socially and historically so that they are encouraged to look for a variety of meanings (Cresswell, 2007). The search for various meanings consists of "what" they experience and "how" they experienced it (Moustakas, 1994). Husserl stated that every phenomenon always consists of a subjective action and the focus on objects, hence those two things cannot be separated. In order to understand the object, one must return to the subject (Kholifah and Suyadnya, 2018).

The writer used primary data driving from interviews and direct observations. In addition to that, some secondary data in the form of laws and regulations, various attachments / appendix from Ministry agencies, survey results, and research results to strengthen findings and to complement the information collected through interviews. The stages of analysis of Husserl's transcendental phenomenological data that have been then developed by Ibrahim (2015), are as follows: (1) The researcher conducted a study of intentionality by combining perceived objects (*noema*) and subjective understanding (*noesis*) regarding the accountability of village fund financial management, (2) *Epoche* stage by the writer. *Epoche* is related to the behavior of the writer as researchers in extracting data in the field (location of research), *epoche* or as Husserl calls *bracketing* is a procedure or actions of researchers that is used in the form of questions raised in respect to metaphorical problems that are actually tied to the individual's mental, (3) *eidetic reduction* stage, is to conduct abstraction towards the essence of awareness or experience by the writer's using intuition and reflection.

Table 1: Informant Identity

No.	Informant Name	Information
1	Mr. Amin	Village Head, Tlogosari Village
2	Mr. Tofa	Village Secretary, Tlogosari Village
3	Mr. Yanto	Head of Finance, Tlogosari Village
4	Ms. Anik	Head of General Affairs, Tlogosari Village
5	Mr. Hari	Hamlet Head, Tlogosari Village

Source: as processed by the writer.

Result and Discussion

Accountability Implementation in Village Fund Financial Management

The provisions of the law on Villages acts as a legalization of village autonomy and provides guidance to village officials in carrying out their duties and responsibilities in village governance. Based on the Minister of Home Affairs Regulation Number 20 of 2018, the management of village funds must meet the following principles: (1) Transparent, (2) Accountable, (3) Participatory, which is carried out in an orderly manner and with budgetary discipline. The following discussion is the result of conducted interviews with several informants who are presented in accordance with the fulfillment of aforementioned principles in managing village funds.

Duties and Responsibilities Implementation as Fulfillment of the Accountability Principle

The principle of accountability is one of the principles that must be met in the management of village funds. Sujarweni (2015) argues that accountability is related to the ability of the village government to be held accountable for activities carried out in relation to development sector and village governance, especially financial issues. In addition, Sabeni and Ghazali (2001) stated that accountability is a form of obligation for a leader to ensure that the duties and obligations carried out have been done in accordance with applicable regulations. In this case, Sabeni and Ghazali (2001) emphasize that accountability can be seen through written reports that are both informative and transparent.

According to widely reported news, it was feared that the existence of village funds would create new problems, in which the village government is unable to manage village funds with proper accountability. Mr. Yanto as Head of Finance further explained the challenges faced in practice, as follows:

"Of course, there are difficulties, for example, at the time of the discussion of the RAB (budget plan) for the development sector, it seems that there are other sectors that are proposing simultaneously (at the same time), but the funds are unable to be combined with other sectors". –Head of Finance

Furthermore, Mr. Yanto's noesis was obtained as a response to the question: *"the list of activities created by the Ministry of Village is already a lot; even with such an extensive list, is it still unable to cover all the activities in the village?"*

"Yes, sometimes it happens, and you can add it in the list. For example, youth organizations wants to enter a certain sector, sometimes they still ask ... where (in which sector) they should belong. If we don't communicate often with those in the sub-district or assistants, we are left behind. The people from DPMD (village community empowerment office), yes, they just came here yesterday, they often come here. From the sub-district, the regency often comes here, from time to time they come, if we have trouble, we need help on how to add it to the list, if they don't come then I'll get lost. When I get lost, I get confused". –Head of Finance

Mr. Yanto's noema above emphasized that in practice the challenges faced was that the activity classifications by the village were not listed in the existing system. This caused the village authorities to remake the process again all the while still adhering to the existing procedures. The characteristics and needs of the village that are different from the existing system are all the reasons for Mr. Yanto's difficulty in classifying the allocated funds used, because the list of activities in the system are less specific compared to the needs of the village. *Noesis* or the significant awareness that Mr. Yanto has, causes him to feel extremely in reporting. Mr. Yanto's *Noesis* formed an action to try to avoid mistakes in reporting by communicating quite intensively with someone from the DPMD or parties from the District. One of the doubts raised by the Supreme Audit Agency (BPK) was that many of the village governments ended up not utilizing the available village funds for fear of mismanagement and eventually being caught in legal cases. This phenomenon is explained by Mr Yanto's *noema* as follows:

"Yes, people are scared, forget about reporting funds that are as big as 100 million rupiahs, even just 5 million rupiah people are already confused on how to write the report, but as we learn, we eventually face no difficulties, on the other hand, if the SPJ (report) is misused, it becomes difficult there, and that's a different case". –Head of Finance

-Mr. Yanto realizes that writing the report for village funds felt challenging at the beginning, in which the village has to undergo a process to obtain a village fund budget; in that case one had to learn how to manage it in compliance to the procedures. However, the difficulties faced to date are when Mr. Yanto is responsible and there are errors in the management of the funds. Mistakes in the management of village funds were felt as a challenge in itself for Mr. Yanto during his experience of managing village funds.

The village fund financial management system in the process of receiving and spending can be seen from the Village Secretary's *noema*, Mr. Tofa, as follows:

"The value of money is in accordance with the RAB, initially there is an APBDes, where the income for the village is the Village Original Income, such as land that is rented, then there is a transfer that is divided into three, there are DD (village funds), ADD (allocation of village funds), and Land and Building Production Sharing, now a portion of the income is then accumulated, for example it amounts to 1M rupiah, it has entered the system. Next step there are fees, and taxes. The funds are paid to Bank Jatim, then the rest is made into a report. The RAB has been made, the SPJ only has to fulfill the existing documents such as expenses and income". –Village Secretary

Furthermore, the writer tried to pin point Mr. Tofa's noesis by asking "so far, what are past mistake in managing village funds, sir?"

"Misuse, that's a big problem. The inspectorate is specifically summoned for the treasurer in order to be responsible for administrative matters, there are many conflicts there, there are things that are not in accordance with the regulations". –Village Secretary

Intentional analysis from the relationship between Mr. Tofa's *Noema* and *Noesis* above is that the village fund receipt system is in accordance with the applicable procedure where the value of money received is in accordance with the RAB as derived from the APBDes. All sources of income received by the village have been entered into the reporting system which is then transferred to the village account. In the SPJ (report) process, Mr. Tofa understood that there were no difficulties in the SPJ process where the authorities only needed to complete the supporting documents needed in the accountability process. Meanwhile, confirming Mr. Yanto's previous *noema*, Mr. Tofa understands that most of the conflicts originated from the use of village funds that were not in accordance with the rules, thus violating the procedures for managing village funds.

Mardiasmo (2002) states that accountability is the obligation of the agent to provide accountability, present, and disclose all of its activities and activities that are within their responsibility towards the principal. The accountability process is illustrated by Mr. Yanto's *noema* below:

"The accountability process is performed at the end of the (period) year, it is reported to the District. SPJ (report) is then sent to the District, the end of year reports is completed and then continue to be submitted to the District. All reporting is systemized, and the only remaining work is it needs to be compiled with supporting data, such as receipts. The manual work are regarding receipts, in cases where they are not always printed, for example buying 10 packs of cement is not printed, instead it is written by hand from the shop itself, the manual work is that, as well as other proof of transaction that are done by hand". –Head of Finance

Mr. Yanto's *noema* found from his statement shows that the completion of the SPJ had been performed in accordance with the existing procedures and regulations, the act of awareness (*noesis*) that all procedures are systemized helped significantly in the work of the Head of Finance in reporting, the remaining work was only in completing supporting data such as proof of transactions or receipts. Furthermore, Mr. Yanto's *noesis* in his experience of accountability for village funds is described as the following:

"Support from the Regency and District also plays an active role. Well, if the report is being assisted, the report is checked every semester, what are the difficulties we're facing, if there is none, then go to the next step, I think if the PK (executor of village budget activities) is strict, it won't be difficult. Alhamdulillah (thank God) ... 2018-2019 until 2020, thank God, there are no problems, the realization in itself is no problem, if it is related to the abuse case, and actually it is a violation, right? PK now is having its own expenses, according to the regulations if the SPJ is finished I will then pay up". – Head of Finance

Intentional analysis of Mr. Yanto from the above discussion shows that vertical accountability to the principal goes well with the existence of clear communication. District and sub-district parties are active in assisting villages in carrying out report-writing. Additionally, the Executor of Village Budget Activities has a fairly important role in reporting because if the PK has a strict attitude, the internal village parties themselves can properly manage the reporting of village funds.

Optimizing village funds is an important aspect in assessing the existence of village funds that have been running economically, effectively and efficiently. Mr. Yanto described his experience on optimizing village funds in Tlogosari village with the following *noema*:

"It's been sufficiently optimized, now what's left is the administration, what about the administration next year? If the operator is already capable, it will be easier, because the only difficulty is to input / enter it in the administration. However if there is continuous training, it can be done. In a year there are at least 2-3 training organized by the district. There is training from the Inspectorate, from the Regency also. The village often participates in the training, the Village Head, Village Secretary, Treasurer, PPKD, Operators... because the Treasurer invites Operators, for example, to discuss bank interest, then taxes are things that Operators work on, so they can easily be confused if not invited to said event, because the one who does it on the daily basis is the Operator. There are two operators here, 1 in finance and 1 in other affairs". – Head of Finance

Intentional analysis regarding optimizing village funds, the difficulty lies in the administration section for reporting the use of village funds. The Head of Finance realizes that Operators have an important role in the smooth accountability of village funds as the ones who carry out the reporting process regularly. *Eidetic reduction* from Mr. Yanto's awareness that if all village officials have sufficient competence and is able to perform out all duties and obligations according to the provisions, the management of village funds will be carried out properly and easily.

Village funds financial management by fulfilling the principle of accountability means that village officials are fully-aware of their responsibility to ensure that the duties and obligations carried out have been in accordance to applicable regulations. *Eidetic reduction* from the awareness of some informants is that if all village officials have good competence and carry out all duties and obligations in accordance to existing provisions, the management of village funds would be carried out properly and easily. On the other hand, if there are challenges that must be faced by village officials, the informant realizes that following proper procedures is a must so that maintaining communication with the principal to find solutions to any difficulties faced is required in order to overcome the challenged faced in its practice.

Village Discussions as Fulfillment of the Transparency Principle

The guarantee of freedom for every person to obtain information about government administration such as information about policies, the process of making and implementing them, and the achieved results is the definition of transparency according to Sujarweni (2015). Meanwhile, Nordiawan (2006) explains that being transparent means providing open and honest financial information to the public regarding the government's responsibility in managing entrusted resources and its compliance with existing laws and regulations. Village officials in Tlogosari Village fulfilled the principle of transparency in the management of village funds by carrying out village meetings at the planning stage to maximize the role of the BPD to its utmost best.

Mr. Amin as the Village Head explained that village meetings must be held from the beginning of the preparation process of the village funds financial management. The explanation of the preparation stage as told by Mr. Amin are as follows:

"Tlogosari village is divided into three hamlets, Krajan 9 RT 1 RW, Tlogomulyo 3 RT 1 RW, and Tlogorejo 4 RT 1 RW. The preparation was carried out by having 4 Village Discussions, carried out per hamlet that was prioritized and attended by community leaders, RT, RW, LKMP, BPD, and officials. The community helped make the RAB (budget plan). Usually for the 2020 budget, in late 2019 we have explained to the community through the Village Discussions, in which there are also officials involved". –Village Head

Intentional analysis from the relationship between the provided *Noema* and *Noesis* above, village meetings is the main discussion platform for Mr. Amin in managing village funds finances. Mr. Amin uses village meetings that are held 4 times a year to accommodate the aspirations of Tlogosari people. Discussions are conducted at the smallest level in the village, namely the RT level according to which RT is in the priority scale in Tlogosari village for development. The understanding by the Tlogosari Village Head is different from the understanding of the informants in the research of Satriajaya et al (2017). Mr. Amin understands that the community has the authority and an important role in making a transparent and open RAB. Research by Satriajaya et al (2017), in which the Gambo Village Head interpreted all activities in the Village RPJM not influenced by various other proposals that might have an effect in the achievement of the Village Head's vision, mission and political promises. Mr. Amin does not consider the village medium term development plan as an attempt to fulfill the village head's political promises.

Mr. Amin's statement is in line with Mr. Tofa, the Village Secretary's *noema*, as follows:

"If our village discussion is already at the RT level, it is no longer at the hamlet level ... so from the RT, the community expresses their aspirations ...". – Village Secretary

Intentional analysis from the above statement that the village meetings in Tlogosari village are held at the smallest level in the village, namely the Rukun Tetangga in order to accommodate all the aspirations of the whole community by village officials. Mr. Tofa's understanding confirmed Mr. Amin's statement that it was important for village officials to involve their people from the very beginning of planning by carrying out village meetings. The writer tried to do a deeper digging with the *epoche stage* which resulted as follows:

"Planning carried out by the village is done by village discussions. All planning and accountability processes must always contain meeting minutes and deliberations". –Village Secretary

Mr. Tofa's *noesis* found that it is important at every stage of village fund financial management to be based on deliberation and consensus because by doing so, every decision made are based on the results of the public interest and not personal interest. In addition, it is important for every activity to be carried out and filed into an official report so that the principle of transparency can be achieved with openness and avoiding miscommunication, so that all decisions and matters that have been discussed by village officials and the people are written in the meeting minutes.

Village funds financial management that meets the principle of transparency in Tlogosari Village is understood by village officials as how the organized village government can guarantee the freedom of every person to obtain information related to governance through village meetings that are routinely held in Tlogosari Village. The authorities understands the importance of ensuring the rights to the information for the villagers by holding village meetings and supported by minutes. One of the recognized institutions in the village government that supports the transparency process is the Village Consultative Body which plays a role in leading village discussions in addition to being a separate supervisory institution for its people.

Community Activeness as Fulfillment of Participatory Principles

Sujarweni (2015) defines participation as the principle that allows people to have the right to be involved in every decision making be it directly and indirectly in every activity organized by the village government where they live. Village community development and empowerment policies and activities are generated through village deliberations which serve as a forum for all the aspirations of village residents. Of course, active participations from the people in regards to the village governance will be a contributing factor to the welfare of village life.

The Community and Village Empowerment Office (DPMD) explained that the optimization of village funds can be seen from the achievement of the Village Development Index. The Village Development Index directs policy accuracy with the right development,

community participation, and characteristics of the Village area (Ministry of Village, PDPT, Republic of Indonesia, 2018). Tlogosari Village has a village development index which has increased from three budget years since 2016, and currently Tlogosari Village has achieved the criteria with the most developed village. This is quite encouraging for Tlogosari Village.

The achievement of the village index owned by Tlogosari Village is enough to make the writer curious about the role of the community in supporting the Tlogosari village government. One of the Hamlet Heads in Tlogosari Village, Mr. Hari, explained the achievements of his village, as follows:

"Yes .. yes .. (nodded). (Community participation is important, if there is assistance but the community is not active, it won't work, village officials and residents must work together, cooperate with each other). Village fund budget already included price of the workforce because the community wants to have... In Javanese is called 'gatekno', meaning responsibility, right, so we are not grateful if we do it carelessly, the community is free from any orders (they do it voluntarily without any orders)". –Hamlet Head

Mr. Hari's *noema* stated that " *Community participation is important, if there is assistance but the community is not active, it won't work, village officials and residents must work together, cooperate with each other. Meanwhile, Mr Hari's noesis is " because the community wants to have... In Javanese is called 'gatekno', meaning responsibility, right, so we are not grateful if we do it carelessly, the community is free from any orders (they do it voluntarily without any orders)".* Intentional analysis of the relationship between *noema* and *noesis* shows that Mr. Hari understands one of the key factors how Tlogosari Village gets a high index on the Village Development Index (IDM) as due to the role of the community who actively participates in all activities in their village. All village development and empowerment can be achieved with the participation of officials and its people working together. This can happen in Tlogosari village because the residents have a sense of responsibility towards their village, have a desire to participate in all activities in the village. The sense of responsibility possessed by the community of Tlogosari village makes the village community feel important to be active in deliberations as a forum to convey their aspirations for village progress and participate in the role of assessment and supervision of all budgets that are being managed by village officials so as to encourage budget implementation village in a disciplined manner.

Village community participation in the preparation of village document planning also influences the direction of the village's medium-term development policies. Real participation of village communities becomes a beacon a hope that organizations are able to build capacity through participation and empowerment towards optimization of improving budget management performance (Sopanah, Sudarma, Ludigdo, & Djamhuri, 2013). The performance in question is related to company results due to the behavior of individuals who are members of the organization (Gable and DeAngello, 1994 in Wahyudin, Anisykurlillah, & Harini, 2011).

The activeness of the Tlogosari village community that was conveyed by Mr. Hari, made the writer dig deeper into finding out more on how the aspirations of the people were accommodated by village officials. Mr. Tofa as the Village Secretary, stated the following:

"Tlogosari Village has 16 RTs, there are 3 Hamlet points. Usually each RT makes a proposal submission, so from here it is the scope of the RT instead of a hamlet, because if we start from latter, there will be a gap. The aspirations originating from the scope of the RT are then submitted at the Village Discussion / Meeting, then priorities will be determined whereas 10 existing priority points will be visible, then calculated with existing funds, only in the following year the construction will be carried out. Planning like this is usually done in the previous fiscal year".

Mr. Tofa's *noema* from the above statement is that the submission of aspirations for Tlogosari villagers starts at the smallest level of the village, namely the Rukun Tetangga level with the reason that at the hamlet level there is a gap between them. Based on submissions at the Rukun Tetangga level, village meetings are held to determine development priorities to be implemented. The principle of participation has been well implemented in the village of Tlogosari with the implementation of citizen aspirations which are determined from the lowest level in the village, further proven that all the aspirations of the people are well heeded. This practice is in line with what Stanton (2015) states that the implementation of good governance is by involving the community in making policy decisions directly or through representative institutions.

Furthermore, the writer tried to dig deeper into Mr. Yanto's understanding regarding the activeness of the villagers in submitting complaints. Bapak Yanto's *noema* was found as follows:

"At the time of deliberation all the institutions are present, there are LPMD, BPD. During the village meeting, there are BPD and LPMD at the hamlet level. The institutions are quite complete, other than BPD, LPMD, RT, RW, there are representatives from community leaders, youth, women leaders, dasa wisma, all of them have submitted proposals... for example, the PAUD (pre-school) Building proposal, that joint proposal was prioritized".

The writer explored Mr. Yanto's *noesis* by questioning "are there always suggestions, sir?"

"Always. Apart from the LPMD Institution, BPD, from religious leaders, youth, education, from one RT, at least 5 people will definitely attend the Village Meeting".

Mr Yanto's *intentional analysis* mentioned above that all village institutions take an active role in accepting complaints from the village community and then discussing them at village meetings. The activeness of the Tlogosari village community is evidenced by the constant present of suggestions to further push forward village development and empowerment in the future. *Eidetic reduction*

from Mr. Yanto's understanding that the importance of synergy between village officials and residents so that village funds financial management can run smoothly.

The understanding of village officials regarding the management of village funds in fulfilling the participatory principle is manifested by the activeness of the villagers which has positive effect on the implementation of village fund financial management. The involvement of Tlogosari people / community is manifested in cooperation and a sense of belonging which can be seen from the activeness of the villagers in implementing village governance. The high level of participation of villagers in Tlogosari Village has an impact on increasing the Village Development Index with a synergy between village officials and its people.

Conclusions

Accountability is a manifestation of good governance. Someone who has an accountable trait is expected to deliver professional performance. Village funds financial management that maintains accountability practices is expected to realize the vision and mission of the existence of village funds in supporting national development. The results of the accountability of village officials carried out in the village of Tlogosari illustrate that there are three main meanings of accountability that are practiced in the village funds financial management, namely the fulfillment of duties and responsibilities through the principle of accountability, fulfillment of the principle of transparency through village deliberations, and the activeness of the village community as participatory fulfillment. The results of this study contribute to the world of public sector practice in Indonesia regarding the factors that support the accountability of village fund financial management based on the experience and understanding of village officials. The results of this study help public sector practitioners by revealing the understanding of village officials in the accountability process for village funds.

In the context of this research, there are several things that become the limitations of this research, namely: First, the limitations of the process. In the context of this research, the process in question is (1) the time constraint of the researcher when visiting prisons is limited by permission (2 - 3 visits) as well as the time that coincides with the Covid-19 pandemic resulting in less than optimal data finding, (2) Interaction with informants. The tight schedule of the informants made it difficult for researchers to dig deeper into the data. Second, the point of view. This study obtained information from parties who have directly experienced the process of managing village funds, namely village officials, but have not yet seen the point of view held by final stakeholders such as village communities. Ideally, in understanding the accountability of village officials, it is better to also look from the perspective of the village community as the party who feels the village government is accountable.

The researcher hopes that this research can be developed by further researchers in reviewing the accountability of village officials with a different paradigm by improving the quality of data finding in the field. In addition, regarding the object of research which only focuses on the accountability of village officials in one village, the results of this study cannot be generalized to different object contexts.

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