



An Analysis of Accountability and Transparency in the Village Financial Management (A Phenomenology Study of Blulukan Village, Colomadu District, Karanganyar Regency)

Satya Aqsal Zardiansyah^{1*}, Banu Witono²

¹Universitas Muhammadiyah Surakarta.

²Universitas Muhammadiyah Surakarta.

ABSTRACT: This study aimed to determine how the principle of accountability and transparency in the village financial management in the Blulukan village by applicable regulations. This study employed qualitative research with a phenomenological approach to finding out the real facts based on the point of view of the village and the community. Source and time triangulation was used to test the validity of the data. Data collection techniques used observation, interviews, and documentation. The result of this research was that Blulukan village has implemented the principle of accountability and transparency well through the planning, implementation, administration, reporting, and accountability stages according to applicable regulations. Several things must be addressed by the Blulukan village government, such as socialization activities related to the importance of Village Financial Management periodically and evenly so that people also understand and always have a positive impact on the good of the village.

Keywords: Accountability, Transparency, Village Financial Management

I. INTRODUCTION

“Government Regulation No. 47 of 2015” concerning villages which contains various rules and authorities for the village, explains that the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, or traditional rights that are recognized and respected in The Republic of Indonesia. The granting of such authority is because the village is a unit that is directly related to the community with a variety of different backgrounds of thought.

The village as the smallest government system in Indonesia certainly wants reforms to support more advanced development and hopes to improve the lives of villagers who are far from being left behind and in poverty. So many village problems are so complex, which makes the village a reason to develop and progress such as doing regular development. The implementation of village development must also be as planned and the community has the right to know and supervise all activities carried out (Oktafiani & Susanti, 2022).

The village needs funds that are not small to realize these expectations. According to “Government Regulation No. 47 of 2015” concerning villages, the source of village income is village funds derived from the state budget (APBN) intended for villages transferred through the District / City Regional budget (APBD) and used to finance village needs. In addition to the village fund, there is also the village fund allocation (ADD) is a

balanced fund received by the district/city in the district/city budget after deducting the special Allocation Fund (DAK). The village government has an obligation to carry out Village Financial Management based on the principles of accountability, transparency, participatory, and budgetary discipline by domestic "Government Regulation Number 20 of 2018 Article (2) Paragraph 1". Village Financial Management also goes through several stages ranging from Planning, Implementation,

Administration, reporting, and accountability. According to (Hazibuan, 2021) accountable and transparent financial management is the hope and desire of the government, both at the central and regional levels. This pattern of financial management is applied in the village government, for the implementation of the welfare of the village community.

The amount of village funds that each village will receive raises concerns for many parties. There is a potential for mismanagement of village finances, therefore it must be managed properly because it has a high risk in its use. Here are some cases of village financial fraud that occurred a few years back:

Case of Village financial misappropriation

No	cases of misappropriation
1.	The monitoring results of <i>Indonesia Corruption Watch</i> (ICW) 2019 until the first semester of 2018, the number of village financial corruption continues to increase.
2.	<i>Indonesia Corruption Watch</i> (ICW) noted that corruption cases in the village budget sector were the most cases dealt with by legal apparatus in 2019 compared to other sectors. ICW figures showed 46 corruption cases recorded in the village budget sector out of 271 corruption cases in 2019. Corruption in the village budget was recorded to give state losses of Rp 32.3 billion.
3.	Based on the results of monitoring <i>Indonesia Corruption Watch</i> (ICW) various forms of misuse of village funds are also not small. From 2015 to 2017, corruption cases village level mushroomed. In 2015 there were at least 17 cases, this number increased to 41 cases in 2016 and 96 cases in 2017. If in total, within 3 years, there are at least 154 cases of corruption at the village level with state losses reaching Rp 47.56 billion.
4.	According to <i>KeuanganDesa.info</i> in 2016 the Ministry of Villages Development of Disadvantaged Regions and Transmigration received reports of public complaints related to village funds as many as 932 complaints. 200 reports were submitted to the KPK (Corruption Eradication Commission), 167 were submitted to the police, and the rest were administrative issues.

Source: ICW and *KeuanganDesa.info*

In some cases of Village Financial Management, the cause is low transparency and lack of community participation in Village Financial Management which has a major influence when compared to other sources of village income funds in terms of village development (Zakariya, 2019). Management and implementation of village government activities as good governance, there needs to be governance, one of which is accountability. Wuriasih et al., (2021) explain accountability as the ability to show records or reports that can be accounted for. In other words, accountability is a form of responsibility to report and present information on activities that have been carried out to interested parties. Nafidah & Anisa (2017) mention that accountability will be better if it uses a system with an output of accurate, valid, reliable, timely, and accountable information.

According to Kurnia Sari & Trisnawati, (2021) in addition to the principle of accountability, there is also

one principle to achieve good governance or *good governance*, namely transparency. Transparency means openness of the organization in sharing or providing information related to public resource management activities to parties who are holders or who are responsible for the interests of one of them is open related to all information to the village community so that the community can access it easily.

Blulukan village is a village in the District of Colomadu, Karanganyar regency. The development of the population of Blulukan Village is currently very rapid because many residents from outside the region come to Blulukan. After all, the village is located close to the campus of Muhammadiyah University of Surakarta, connecting the road from Surakarta city to Adi Sumarmo Airport, and the number of housings. Researchers chose Blulukan village as the object of research because it receives funding from the state budget and regional budget. The largest source of income for Blulukan Village is from the 2022 state budget IDR 1.119.693.000,00. The allocation of village funds sourced from the APBD received by Blulukan village in 2022 is IDR 598.770.100,00.

II. LITERATURE REVIEW

Phenomenological Concepts

History of Phenomenology

Etymologically, phenomenology comes from the Greek word, *pahainomenon* which refers to the meaning of "that which perceives". Ordinary phenomena are called facts that consciously enter into human understanding, so an object must exist in a relation to consciousness. Phenomenology is known as a school of philosophy as well as a method of thinking that studies human phenomena without questioning the causes of these phenomena and objective reality and its appearance. Phenomenology is both a method and a philosophy. As a method, phenomenology presents the steps to be taken, so that it arrives at a pure phenomenon (Anggerwati, 2022).

Phenomenology is under the interpretive paradigm, so this approach requires a number of different assumptions from the way the positivistic paradigm is used, namely by finding the facts or causes of an event (Rahardjo, 2018). So in simple terms, phenomenology is defined as a study that seeks to analyze descriptively and introspectively about all the consciousness of the human form and its experiences (Mujib, 2015).

Definition of Phenomenology

According to Alase, (2017) is a qualitative methodology that gives researchers permission to apply and apply their subjectivity and interpersonal skills in the process of exploratory research. Phenomenology is also commonly called the philosophical approach to investigating the experience of human life. Phenomenology means a method of thinking to obtain existing knowledge with logical, systematic, and non-dogmatic steps (Hajaroh, (2014).

Phenomenological Research is research that brings researchers to be directly involved in every situation or experience by entering the point of view of others and participating in feeling and understanding the life of the object of research (Christine & Immy, 2001:230 ; Manurung & Sinton, 2013) As explained by (Kasali, (2008) ; Laily, 2013) that phenomenology is the idea of the living world, understanding, that the reality of each individual is different, and the actions of each individual can only be understood through an understanding of individual life.

Accountability

Accountability is a real desire of the government to implement good governance in the implementation of State Life. The accountability system States accountability is an obligation to convey accountability or to answer and explain the performance and actions of a person or the leadership of an organization to those who have the authority to hold them accountable (Hamid 2016). In accountability, there is an obligation to present and report all activities, especially in the field of financial administration to higher parties. Accountability in the management of village finances can be interpreted as a manifestation of the obligation of the village head to account for the financial management of the village entrusted to him to achieve the goals set (Iznillah et al.,

2018).

Accountability in village government involves the ability of the village government to account for activities that have been implemented concerning development issues as well as village governance. The accountability in question is the financial problems contained in the first in the village budget (APBDesa), Village Fund Allocation (ADD), and Village Fund (DD) including components therein (Nafidah & Anisa, 2017).

Accountability of Village Financial Management based on good governance practices. In “domestic Government Regulation Number 20 of 2018”, the principles of village financial management must be accountable, transparent, orderly, and budget disciplined. This accountability concept has the main purpose of knowing the accountability of Village Financial implementers to the community, where the village head is the main responsible and all village officials according to their fields. Accountability is related to bureaucratic activities to provide good services as a form of right that has been taken directly or indirectly from the community (Febrianto, 2022).

Transparency

Transparency is the implementation of tasks that are open to the public, starting from the policy process, planning, implementation, supervision, and control that is easily accessible by all parties who need the information. Transparency is also commonly interpreted as the openness of the organization in providing available information that must be sufficient to be understood by the public (Widyanti, 2018). Transparency is information related to government finances that must be managed and published promptly, accurately, completely, currently, reliably, and available in sufficient time to be analyzed and evaluated by relevant stakeholders (Alfiani et al., 2021).

Villages

According to “Government Regulation No. 43 of 2014 article 1”, the village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of the origin or traditional rights that are recognized and respected in the government system of the unitary republic of Indonesia. A village is an environment that depends on a particular location, whether it is used as a place to live or for the survival of a family (Evita Dewi & Hari Adi, 2019).

The village is formed at the beginning with the presence of several groups such as crowds or commonly called communities due to the basis of humans as social beings, natural impulses, or human surroundings, and the same interests (Ningsih et al., 2020). The village has the authority to organize and manage the village government. The village government in carrying out its government is assisted by village officials or village devices consisting of village secretariats, regional implementers, and technical implementers (Febrianto, 2022).

Village Government

The definition of village government based on “domestic Government Regulation Number 20 of 2018” is the implementation of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia. The village government is the village head or commonly referred to by other names assisted by village officials as elements of the village government organizers. The village head also has the authority to set village regulations that have been approved by the village consultative body. The role of village government is very strategic in regulating local communities to realize Government Development. Based on this role, a law is issued that regulates the implementation of village government so that the government functions optimally (Oktafiani & Susanti, 2022).

Village Financial Management

According to “domestic Government Regulation Number 20 of 2018” concerning Village Financial Management is the overall activity that includes Planning, Implementation, Administration, reporting, and accountability of village finances. Village finances are managed based on the principles of transparency, accountability, and

participation, and are carried out in an orderly budgetary discipline. The village budget, commonly called APBDes, is a village government financial plan that is discussed, convened, and approved by the village government and the village consultative body. "Domestic government regulation number 20 of 2018" also explains that the task of the village head is the holder of power in village financial management.

III. RESEARCH METHODS

Types of Research

Lexy J. Moleong in the book (Mamik et al., 2015) explained that qualitative research is research that intends to understand the phenomenon of what is experienced by the perpetrator or subject of research such as behavior, views, motivations, actions, through descriptions in the form of words and language, in a special natural context by utilizing various scientific methods. Qualitative research aims to gain a general understanding of social reality from the perspective of participants. This understanding is not determined in advance but is obtained after analyzing the social reality that is the focus of the study. In Qualitative Research, researchers are required to focus more on the basic principles of phenomena that occur in social life, which will be analyzed using existing theories Bambang & Melia, (2008: 78-79) in (Manurung, 2013). This type of research uses a phenomenological approach. This approach describes the life experiences of several people about a concept or phenomenon. Phenomenology aims to reduce the individual experience of phenomena to a description of the essence or essence in general Creswell, (2014:105) (Intan Faradina, 2016).

Data Types and Sources

The study required data or information. In general, two sources of data used in this study was the primary data source. Primary data is data obtained directly at the research site, this data was obtained through interviews and observations regarding accountability and transparency in Village Financial Management in Blukukan Village. The interview process was carried out by asking several questions to the resource persons who had been determined by the researcher, understood, and managed the village finances. Secondary data is data that supports the primary data and is complementary to the primary data. Data was obtained through the second, third, and so on. In this study, the secondary data is photo documentation of researchers when collecting data and the monograph book Blulukan Village.

Research Subject and Object

The subjects of the study were all informants, both the main actors and others who understand and provide information about the data related to this study. The subjects in this study were the Village Head, Village Secretary, Head of Finance, Village Community Empowerment institutions, and academics. The location in this study was the village office in Blulukan Colomadu District, Karanganyar regency researchers planned to be the object of research to collect the necessary data.

Data Analysis Techniques

Noeng Muhadjir 1998: 104 ; (Rijali, 2018) put forward the notion of data analysis as an effort to systematically search and organize records of observations, interviews, and others to improve researchers' understanding of the phenomena studied and present them as findings for others. The data analysis technique used in this study was qualitative phenomenological analysis by describing, describing, and explaining the data obtained based on facts about phenomena in the field with systematic, structured, and accurate. Data in qualitative research was a key instrument, therefore this study had a broad stock of theory and insight. Miles and Huberman said that activities in qualitative data analysis are carried out continuously to completion so that the data is saturated. Activities in the analysis include data reduction, data presentation, as well as drawing conclusions, and verification.

Validity of Data

In qualitative research needed information with the truth. This can be done with the validity of the data. The

technique was done by the triangulation method. The triangulation technique is a technique of checking the validity of data that utilizes something else outside the data to check or compare the data (Mamik et al., 2015). Triangulation is divided into several types, such as investigator, theoretical, methodological, data, and source triangulation. This study uses source triangulation and time triangulation.

IV. RESULT AND DISCUSSION

Overview of Village Financial Management

The general description of village financial management is the overall activities of activities that include planning, implementation, administration, and accountability of village finances. Village financial management must be based on transparent, accountable, participatory principles, and carried out in an orderly budget discipline. The following interview with Mr. Rahmad as the village head in Blulukan Village related to the general description of village financial management is said:

"The general description of Village Financial Management in Blulukan, from various sources of income that we have arranged in the APBDes, of course, what we have arranged in the APBDes that we carry out item by item post by post the budget is managed transparently and we also try to manage it by the provisions applicable to this time." (Wednesday, December 21, 2022, at the village headroom)

In accordance with the information provided by the head of Blulukan Village, an overview of village financial management has been arranged in the APBDes and managed transparently by always guided by applicable regulations. Applicable provisions related to guidelines for the preparation of APBDes were delivered by The Village Secretary Blulukan Mr. Eko said:

"Our APBDes preparation guidelines always refer to Karanganyar regency regulations and Karanganyar Regent regulations, which must be changed every year. Depending on the year, in 2022 means we are referring to the Regent's regulation that regulates the 2022 APBDes. The following year as well. Regent regulations will not deviate from the ministerial regulations, both regulations of the minister of rural disadvantaged areas and transmigration, regulation of the Minister of Finance, and regulation of the Minister of Home Affairs. Thus, the village is the parent legislation of three regulations, namely Permenkeu, Permendagri, and Permendes disadvantaged areas and Transmigration." (Tuesday, December 20 in the village secretary's room)

This proves that the financial management of Blulukan village has followed the basic guidelines by applicable regulations with the preparation of APBDes based on regional regulations and Regent regulations based on three ministerial regulations.

Accountability of Village Financial Management

The results obtained by researchers from interviews about the general description of the financial management of Blulukan village explained that in general it has been managed accountably and village officials understand it. The researcher wants to know the level of understanding of the Blulukan Village community regarding the understanding of accountability principles of Village Financial Management. Here are the results of an interview with a representative of the Village Community Empowerment Agency Mr. Ikhsan said:

"Accountability of village financial management, I personally with the socialization of the village apparatus as a form of accountability to the community and the government above it such as BPD, Camat, and Regent". (Tuesday, December 20, 2022, at Blulukan Village Hall)

The statement on the accountability of Village Financial Management above is more or less the same as stated by Mr. Samuji as a community representative said:

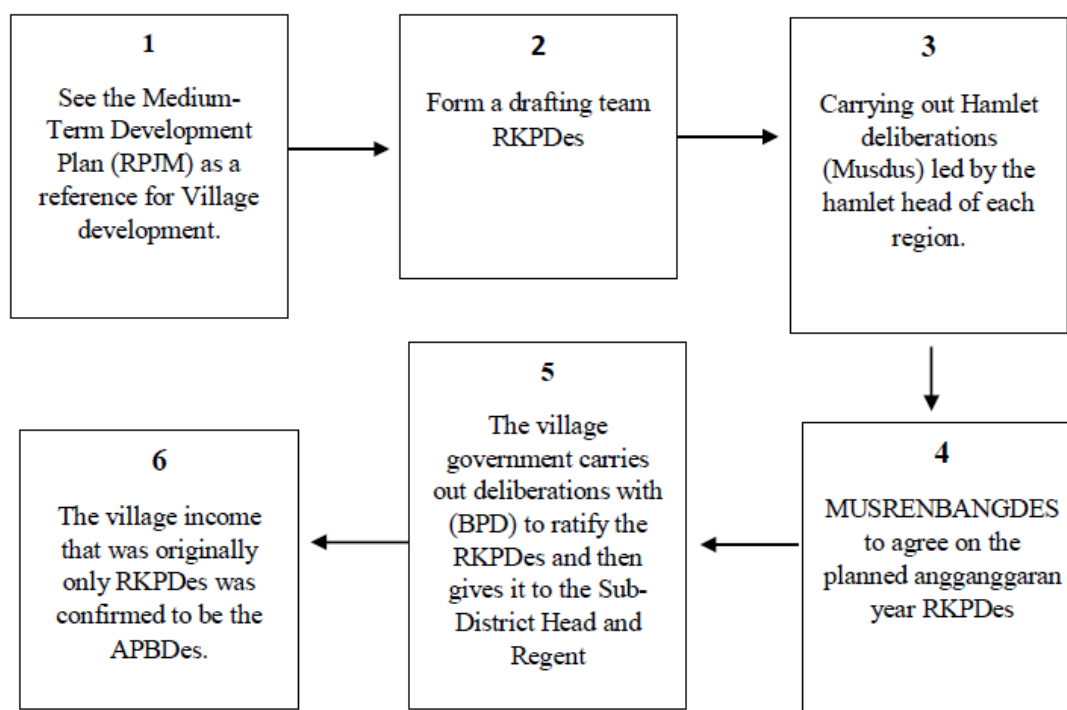
"I think accountability is a kind of accountability from the village head plus his device, related to the budget given by the government, right every year has a large enough Village Fund as well right, well that's how far the village head and his device are responsible for spending the village budget for Village development in general, if they are responsible, surely between the realization that it will be appropriate". (Friday, December 23, 2022, at UMS English education lecturer room)

In contrast to the two informants above, Mr. Hartanto as a representative a community representative expressed his understanding of the accountability of village financial management, namely:

"As residents, we do not know about accountability. Transparency is more visible, there is an obligation from the village to pour all activities every year in the form of a banner, although there are not all residents can see because some may care to know and some rarely go to the village hall". (Thursday, December 29, 2022, at Mr. Hartanto's House) village hall". (Thursday, December 29, 2022, at Mr. Hartanto's House)

Accountability is a form of accountability from parties trusted by the community that will be related to the bureaucracy starting from the Planning, Implementation, Administration, reporting, and accountability stages. Based on the interviews of the three informants, the researcher can conclude that the village apparatus has actually socialized what accountability is, but not evenly to all communities. Some communities are less concerned about the importance of the principle of accountability in the financial management of the village and have a busy schedule so they rarely visit the village hall, even though all sources of information about village activities there. In the principle of accountability, there are several stages such as Planning, Implementation, Administration, reporting, and accountability.

1.2.1 Accountability Planning Stage



Stages of planning in Village Financial Management

The accountability principle is a form of accountability for village revenues and expenditures budgeted in the APBDes. The village government in preparing and planning the programs to be implemented must be able to improve facilities such as education, health, agriculture, and the economy in order to improve the quality of life of the village community. Blulukan village the development planning process is contained in the village Government Work Plan (RKPDes). This RKPDes will determine the direction of village development in the next year. In preparing this RKPDes, it must be based on the focus of village government planning as stated in the village Medium-Term Development Plan (RPJMDes). This is also supported by Mr. Eko, the village secretary said:

"The preparation of our APBDes Draft is always based on the village Government Work Plan RKPDes because the APBDes is the embryo of the RKPDes. RKPDes is the embryo of RPJMDes well this is interconnected, so RPJMDes spawns RKPDes every year, then RKPDes spawns APBDes so this should not deviate from RKPDes". (Tuesday, December 20 in the village secretary's room)

RPJMDes is a reference in the process of preparing the APBDes in Blulukan Village. RPJMDes and RKPDes are

important documents in village planning. If the RPJMDes has been completed, then the next stage is the village to make a RKPDes preparation team. The RKPDes drafting team is tasked to compile the RKPDes based on the RPJM and the vision and mission of the village head.

After the initial stages of planning were carried out, the people of Blulukan village were given space to convey their aspirations for Village development. The first deliberation begins from the smallest level of the environment which is called Hamlet or Hamlet deliberation. This was conveyed by Mr. Eko, the village secretary said:

"Yes, one of the stages in the preparation of APBDes is Hamlet deliberation. From the grassroots, we have discussed and accommodated at every beginning of the year what was proposed in the hamlet deliberations. Blulukan village there are five hamlets, village deliberation results of each village that we make one that later we will pour at the level MUSRENBANGDES". (Tuesday, December 20 in the village secretary's room)

In the hamlet discussion, it is expected that the village community can participate and provide aspirations for Village development. The hamlet discussion was attended by the head of RT, the head of RW, the head of Hamlet, community leaders, and the concerned Hamlet community. The researcher conducted interviews with several Blulukan village communities to prove whether the village apparatus has provided space for the community to give their aspirations. Mr. Samuji as a community representative said:

"In the deliberations in the village Blulukan, if I had been involved in the development planning in the village Blulukan". (Friday, December 23, 2022, at UMS English education lecturer room)

A similar opinion was expressed by Mr. Hartanto as a representative of the community, he said:

"Yes, of course, the community for each activity always proposes several activities, and later on the village deliberations will be decided at the village level. Therefore, community involvement is closely related. All of the proposals started from what was an obstacle, becoming the needs of the community in the surrounding environment to be proposed to the village-level deliberations. Thus, what is a complaint, especially infrastructure, we maximize to be decided in the village by the order of every need in the community". (Thursday, December 29, 2022, at Mr. Hartanto's House)

The role of village residents in the process of planning, implementation, and supervision until the evaluation of activities that have been carried out. Blulukan village also involves community participation in managing village finances. In addition to proposals or suggestions related to village development, the form of community participation itself is that they are involved in carrying out Village development in accordance with the needs of the hamlet community. the next level of deliberation after the hamlet deliberation is the Village Development Planning deliberation (MUSRENBANGDES). In MUSRENBANGDES attended by village officials, village institutions, Police, Danramil, and all elements of society. This is similar to what was said by Mr. Eko as village secretary:

"Yes, this is also one of the stages in the preparation of the APBDes, so in this planning, we always involve the leadership of the institution, Mr. RT, Mr. RW, and community leaders. In MUSRENBANGDES actually, just knock hammer or authorize RKPDes because the village government already has the proposed results of the five hamlets in Blulukan, at least two hours also been completed". (Tuesday, December 20 in the village secretary's room)

The results of all interviews conducted by researchers with informants in the planning stage of village deliberation as a form of village community participation in village financial management have been implemented and are running well according to applicable regulations. If the draft is approved, then the next flow village head submitted a draft regulation to the BPD. That's where a meeting took place between the village and the BPD to agree on and ratify the *Raperdes*. The next steps after agreeing and approving the *Raperdes*, the village head conveyed to the Regent through the sub-district head. This is following the results of the interview stated by Mr. Eko as secretary of Blulukan village, he stated:

"The village secretary as the coordinator of the device submits a draft to the village head if approved by the village head as the budget user. Furthermore, the village head submits the draft Perdes to BPD, where BPD follows up on whether it is accepted or not by holding a meeting on the preparation of the draft Perdes. Furthermore, like the drafting of the Perdes has been approved by the village head, the village head represents the village apparatus and is also approved by the BPD leadership, it cannot necessarily be directly stipulated and promulgated, but the draft still has to be our " we are the village government and BPD" we still report to the higher agencies, in this case, it is the and Regents". (Tuesday, December 20 in the village secretary's room)

The planning stage of Village Financial Management in Blulukan Village refers to the regulations and legal bases. This is evidenced by the early stages of planning, namely the holding of village-level deliberations to provide space for the community to express their aspirations. Followed by MUSRENBANGDES to pursue what development activities will be carried out in the year, and agree on the preparation of APBDes based on the RKPDes with the right bureaucracy flow. Based on the results of field research, it can be concluded that the Blulukan village government has implemented accountable village financial management even though terms of socialization of village planning activities have not been carried out evenly.

Accountability Implementation Stage

The implementation phase in village financial management is a series of activities to implement the plans and budgets that have been set in the APBDes which are taxed from January 1 to December 30 of the current year. Blulukan village at the initial stage of implementation is to record all income and expenditure of the village. Recording income and expenditure of the village, inputted into an application called The Village Financial System. By using this system, it is expected to facilitate financial management or disbursement of funds in Blulukan Village. This was conveyed by Mr. Taufiq, the head of financial affairs said:

"In recent years, 5-6 years we have used SISKUEDES and it is integrated with the Village Financial Reporting System, how much cash will it still be? any assets, if you have tax debts will appear there, if the application can be applied easily and finished. For 5-6 years definite application development". (Tuesday, December 20, 2022, at head of financial affairs room)

Village revenue and expenditure records are recorded through village accounts by the head of financial affairs. Statements from interviews of researchers by Mr. Eko as secretary of the village:

"The implementation of Village Financial Management which includes village receipts and expenditures is recorded through the village Cash Account which recorded the head of financial affairs as the village treasurer. All our receipts go into the village Cash Account for sure, all expenses must also be removed from the village Cash Account". (Tuesday, December 20 in the village secretary's room)

The implementation phase of village financial management for the Blulukan village government has shown that it is carried out in a structured and systematic manner starting from the use of the SISKUEDES application, all records of both income and expenses are recorded in the village Cash Account, Verification of activity plans by the secretary, stages of disbursement of funds, and guidelines for the distribution of village funds.

Accountability Administration Stage

The administration of village financial management is a recording activity that is mainly carried out by the head of financial affairs. An obligation for the head of financial affairs to carry out the recording of all transactions, namely income and expenses. Diligence and accuracy are requirements in carrying out administrative activities. Kaur finance as the holder of the obligation must understand the administration in the financial management of the village. Based on these researchers interviewed Mr. Taufiq, the head of financial affairs in Blulukan village, he said:

"For administration it can actually be called record keeping. Recording of financial flows, whether it's revenue, or where does the source of income come from? Does transfer funds include village funds? The first is receiving village finances, then the second is the administration stage for payment, starting with making a kind of order or SPP from the executor later recorded at SISKUEDES, then there is later for recording tax issues because every item or transaction has a tax obligation according to law and later there will be a tax book including later for the deposit or definitive payment system in SISKUEDES. In Blulukan, depending on the type of work, some have to use a down payment, and some are definitive, judging from the situation". (Tuesday, December 20 at the head of the financial affairs room)

For every item or transaction in conducting administration, there must be a tax because it is an obligation. The information is said by Mr. Taufiq the head of financial affairs finance:

"Every item or transaction there is a tax obligation according to the law and there will be a tax book including later for the payment system or definitive deposit in SISKUEDES". (Tuesday, December 20 at the head of the financial room)

Based on the results of field observations and interviews above, it can be concluded that the administration stage in Blulukan village carried out by the head of financial affairs is good and accountable. proven by recording all receipts and expenditures using the village financial system application that is directly connected to the central government.

Accountability Reporting Stage

In carrying out its duties and obligations in managing village finances, the village government is obliged to provide reports to the institutions above or bureaucratically from the bottom up, namely sub-districts and districts. Reporting is one of the procedures to realize the principle of accountability. In accordance with domestic Government Regulation Number 20 of 2018 where the village head submits a report on the implementation of the first-semester APBDes to the Regent through the Sub-District Head. The following is an interview with the village head regarding village financial management reporting:

"Yes, surely it is, surely we convey every first semester we submit to the Regent at the end of July this year and the second semester or final report submitted no later than the end of January. All through the Camat first". (Wednesday, December 21, 2022, at the village headroom)

Blulukan village in the reporting phase has combined both reports, namely the APBDes implementation report and the activity realization report. This was conveyed by the village head Mr. Rahmad said:

"Usually we convey according to regulations and alhamdulillah for Blulukan village, we always motivate village officials to work on time. (Wednesday, December 21, 2022, at the village headroom)

Based on the results of the interview above, it can be concluded that the reporting stage of village financial management has been carried out according to the principle of accountability. The village government, especially the village head, has tried to follow the regulations by reporting through the Sub-District Head and then to the Regent and combining all reports on time.

Accountability Stage

The Accountability Report is the final part of the village government implementation report carried out at the end of the fiscal year. Accountability is not only conveyed to the competent government but must be conveyed to the community. The general description related to the accountability stage will be explained by Mr. Rahmad the village head, he said:

"Regarding the general description of village financial reporting accountability, we always convey it to the Regent through mechanisms ranging from village device deliberations, and our BPD Partners, perhaps there are errors or mistakes that we can correct together, which clear our benchmark is always referring

to the APBDes."(Wednesday, December 21, 2022, at the village headroom)

There are several reports submitted to the village head, as explained by Mr. Rahmad:

"The report that we submit is called The Village Head Accountability Report (LKPI) report in terms of APBDes realization, Village Governance Report (LPPD), and Village Governance information (IPPD). The three reports that we submit each year to the Regent through the sub-district head."(Wednesday, December 21, 2022, at the village headroom)

Accountability to the community can be directly and indirectly, directly accountability can be through village deliberation as a forum to discuss the interests of interests ranging from Hamlet in the village. Indirectly, it can be through communication media or information boards. Here are the results of interviews with community representative Mr. Hartanto, he said:

"With the MMT installed in the village hall, it might make it easier for people to see the reports that are accounted for because they just have to look, they don't have to use an online system or anything like that."(Wednesday, December 21, 2022, at the village headroom)

From the results of the interview above the point of view of village officials and community, representatives explained that the accountability stage of village financial management has been done well and based on applicable regulations. The form of accountability of the Blulukan village government can be seen from the submission of reports to the above agencies on time and providing transparency regarding accountability reports to the community.

Transparency of Village Financial Management

Transparency is the principle of openness to ensure freedom for each individual to be able to obtain information about the implementation of the village government. Information that is entitled to be known by the public starts from the Planning, Implementation, Administration, reporting, and accountability stages. Transparency can be called the openness of village financial management, namely the management of funds that are managed openly and not hidden from the community using existing legal and regulatory guidelines. The understanding of village officials regarding the understanding of the principle of transparency in village financial management was conveyed by Mr. Rahmad the village head, he said:

"The principle of transparency of village financial management is an accountable financial principle that from the side of its use does not deviate from the APBDes that we set at the beginning of the year, and all parties can find out related to the sources of village income and expenditure of the village itself". (Wednesday, December 21, 2022, at the village headroom)

Transparency is used to obtain information clearly and all information must be exposed or accessed by the public at large. In addition to being accessible, the information must also be easy to understand. In conveying information, Blulukan Village uses MMT containing APBDes information. Here are the results of an interview with Mr. Rahmad, the village head said:

"We make infographic banners every year, both in the front office, the head of village room, and in the head of hamlet room also displayed. In the district there is and can read the information". (Wednesday, December 21, 2022, at the village headroom)

Information about the APBDes can be seen directly by the community in the village hall. In the delivery of information, Blulukan Village is divided into five hamlets, with such a thing, communication and coordination are needed. The village government is also open to evaluating with the community and village institutions as conveyed by Mr. Rahmad the village head said:

"Yes, there must be because the village apparatus, especially the Kadus, always intersect with the community, related to the implementation of the village government regarding village finances, there

must be a response from the community as to what kind of input, although perhaps the input from the community may not be in accordance with the APBDes itself, but it is as input for structuring the like that". (Wednesday, December 21, 2022, at the village headroom)

In the administration related to transparency of Village Financial Management, Blulukan Village cash outflow bookkeeping already contains all the information that contains APBDes expenditure. This was conveyed by Mr. Eko village secretary said :

"Yes, because every year it is at least 2 times or 4 times, often more. We are often in good monitoring and evaluation of Karanganyar District Inspector, district Colomadu, never also from BPKP from the province. The purpose of monitoring and evaluating is to correct the wrong, with 4 to 5 monitoring and evaluating in Blulukan Village, God willing, for transparency and accountability in its management". (Tuesday, December 20, 2022, in the village secretary's room)

Some of the information above is related to the transparency of Village Financial Management according to the perspective of village officials, transparency has been done well through the existence of detailed APBDes infographics, always monitored by the Sub-District Head and Regent in their administration.

V. CONCLUSION

Based on the results and discussion in the previous chapter, research with the title "Analysis of Accountability and Transparency in Village Management (Phenomenological Study in Blulukan Village, Colomadu District, Karanganyar Regency). It can be concluded that the principle of accountability starting from the Planning, Implementation, Administration, reporting, and accountability stages has all been done well and systematically in accordance with applicable regulations. This can be proven by the results of interviews with researchers who use triangulation from the point of view of the village government and the community who have felt the impact of the principle of accountability. in the principle of transparency can also be drawn conclusions already implemented well. proven by the existence of information boards in the form of infographics of APBDes activities for the year.

Although the principle of accountability and transparency of Village Financial Management in Blulukan Village is good, there are still many shortcomings that must be corrected such as increased socialization in the community related to the importance of implementing the principle of accountability and transparency. communication between the village and the community should always be maintained so that the development and activities in Blulukan better in the future.

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