**StakeholderCollaborationin Village Government Accountability**

**(Case Study in Pranggang Village, Kediri Regency)**

**Abstract.** This research aims to identify the stakeholder's collaboration of several stakeholders to overcome the problem due to inadequate competence of the village head and village officials in Pranggang Village, Plosoklaten District, Kediri Regency in terms of planning, implementation, administration, reporting, and accountability of village finances by looking at existing phenomena. This study uses an interactive approach from Miles, Huberman, and Saldana (2014) with data collection methods such as structured interviews, documentation, and observation. The results of this study show that the role of the pranggang's village government has not been optimally carried out its role as a regulator involving stakeholders in the district of Kediri, this is still a lot of pranggang village governments focusing on accountability in village governance, stakeholder collaboration constraint occurs due to the numerous village government's internal programs that create Pranggang Village's Executive Team (TPK) by focusing on being a dynamist in community empowerment. Because of it, the collaboration between stakeholders in pranggang village and Kediri's district government has not been well established. And then, the accountability sector of efficiency and effectiveness in village financial management developed into the village financial system (SISKEUDES) is classified as good because it requires increased preparation in good planning to increase Village Financial Management Skills (TPKD) in the financial sector that enables the accountability of village government by Law No. 6 of 2014 concerning village governance.

**Keywords** : Collaboration, Stakeholders, Accountability, Village Funds.

[**JEL Classification**](https://www.aeaweb.org/econlit/jelCodes.php?view=econlit): B55; H11; H72; H83

**INTRODUCTION**

National development is a series of sustainable businesses from the Government that involves the community, the private sector, and other stakeholders to be involved in realizing national goals. The national goal mandated in the opening of the 1945 Constitution reads to protect the whole people of Indonesia and the entire homeland of Indonesia, and to advance general prosperity, to develop the nation’s intellectual life, and to contribute to the implementation of a world order based on freedom, lasting peace and social justice. Also, the direction of national development can be seen in the National Long-Term Development Plan (RJPN) 2005-2025, one of the long-term development directions for the region can be seen with the success of development at the rural level, especially by synergizing between urban and rural activities and with regional development left behind.

As for the legal basis of the village itself is reinforced with the birth of Law number 6 of 2014 concerning villages, it is visible that currently, the National Government is focusing on the development and strengthening of village governance. Law number 6 of 2014 concerning villages is a policy that aims to encourage initiatives, movements, and participation of village communities to develop its potentials and assets for mutual prosperity and to form a professional, efficient and effective, open, and accountable village government.

It is expected from the regulation that the village government can provide excellent service (Good Governance) to the people who live in the village. Because accountability is a vital element of good governance and refers to the accountability of government officials for their actions in public management (Palmer, 2000; Drake & Dingler, 2001). One form of excellent service that must be carried out by the Village Government is accountability following the mandate of the regulation. Also, according to Scott (2000) Accountability is a mechanism that must be carried out by public officials to explain and ensure that their actions are appropriate, ethical, and responsible. This is one method to hinder or minimize the misuse of authority and corrupt behavior in the village sphere (Sabrina, 2016; Rahman, 2011; Bovens, 2008).

Then (Rahmaddhana & Sentanu, 2020) the results of this study are the embodiment of performance accountability shows: 1) In three local governments in Indonesia there are still problems such as low level of efficiency of budget planning, corruption that thrives, performance accountability also depends on training, incentives, and decision-making authority, and the problem of injustice in providing services and responsiveness that is still low from the local government; 2) Based on Permenpan 53 of 2014, there are seven indicators that must be fill by regional governments throughout Indonesia in LAKIP as a manifestation of performance accountability; 3) in Disperkim especially in the Park Sector, performance accountability is reported in two forms, namely through LAKIP which is accountable to KemenPAN-RB (vertical) and LKPJ which is accountable to DPRD and the public (horizontal).

In addition to the efforts of the central government, the need for a process of accountability in the village government is the demand from the community who are addressing the issue of the current nominal amount of village finance. Village finance is currently in one fiscal year, the average village manages funds of IDR 2 billion to 3 billion (Solikhah et al, 2018). According to the Minister of Home Affairs Regulation 113 of 2014 concerning Village Finance, village income comes from several sources namely Village Original Revenues (PADes), Transfers (Village Funds, Village Fund Allocation, etc.) and other income.

The Village Fund was disbursed first in 2015 by the central government in the range of approximately IDR 1 billion per village. The nominal amount obtained by rural areas is adjusted according to several things such as population, area, poverty rate, and geographical difficulty level. In addition to funds from the central government, district/city governments provide village funds (ADD) allocations to villages as well as obtain manageable assets such as crooked land, as well as income from businesses managed from BUMDes.

According to Sabrina (2016), there are three kinds of village government accountability, namely fiscal accountability, social accountability, and bureaucratic accountability. Fiscal accountability is the control of the leaders that leads to subordinates and also leads parallel or horizontal. One indicator of fiscal accountability such as a document in the form of an accountability report as an annual village administration to the Regent or Mayor. Whereas social accountability is the control of external leadership that leads to superiors. Indicators of social accountability include rules and procedural delivery of information to the public, such as the availability of non-formal documents both written and oral. There is also bureaucratic accountability which is an internal control that leads downward. In this accountability, the village head as a leader and the village officials as agents or subordinates. Indicators of bureaucratic accountability include financial reports each semester and each year from the village officials.

The same thing happened in Peranggang Village, Kediri Regency. In 2017, the Peranggang Village Government had total village finance of IDR 2.294.542.813 originating from several sources of village income, namely Village Funds of IDR 832.580.000, Local Government Revenue of IDR 748.730.000, Village Fund Allocation in the amount of IDR 496.992.000, Provincial Government Financial Assistance or Block Grand in the amount of IDR 99.2500.000, Profit Sharing Tax Return of IDR 52.400.000, SILPA in 2016 IDR 36.220.494 and other valid income of IDR 28.370.319. With so many village financial budgets, of course, it requires good management of accountability to minimize fraud. So the need for strengthening several stakeholders from internal and external villages to monitor the performance of the village government in managing village finances.This study is to provide identification of the collaboration of several stakeholders in village government affairs. Because the pranggang village government does not yet have collaborative stakeholders, it has not yet seen whether or not accountability exists in the pranggang village in terms of planning, implementation, administration, reporting, and village financial accountability.

**LITERATUR REVIEW**

***Stakeholders Collaborative***

According to Donaldson & Preston (1995), Stakeholders have developed in recent years with more than 100 articles on a case study about it. Sharma & Starik, (2004), Stakeholders in their role are part of an organization's sustainability on an ongoing basis because of the many guidance of the community so that the organization they lead in playing a role in the environment can gain profit. the intended benefits must be recognized that all stakeholders must consider producing value. (Gossy, 2008: 7; Freeman, et al, 2010).

Freeman (2000) defines Stakeholders in life as individuals and groups that can influence or be influenced by the achievement of organizational goals. Gilbert & Freeman (1985) Stakeholder theory describes it as those who as an organization have a responsibility in achieving its objectives. In contrast to Savage et al., (2011), the conclusions in their writings, explains that stakeholders in the organization focus on several strategies developed around to achieve social cooperation. Carroli (1991), Stakeholders must have groups or organizations that have direct or indirect interests in organizations that can influence the actions, objectives and policy directions that have different positions.

Hill & Jones (1992), Stakeholders are seen from a partnership or contract that is bound between the relationship of organizational resources based on the paradigm. The paradigm includes aspects of strategic organizational behavior, organizational management structure, overseeing other stakeholders and management processes in stakeholder-controlled organizations. Mitchell, Agle, & Wood (1997), the importance of Stakeholders developing ideas for managing organizations from the highest level to the lowest level that is considered capable of providing the power of legitimacy and urgency to the public interest.

Jones & Wick (1999), one of the importance of stakeholders center around organizational decision making, and in general, stakeholders have been seen as a perspective that embraces the ethics of decision making, organizational governance led by stakeholders and organizational performance in achieving its goals. Friedman & Miles (2006), in his book, explained that stakeholders can influence each other in various approaches to achieve their interests, they are :

1. Stakeholder Engagement; the process will depend entirely on three indicators inherent in the organization, program, and project.
2. Stakeholder Analysis; an attempt to identify the value or influence of people who play a very important role that affects the success of the organization.
3. Stakeholder Management; According to Phillips, (2011) a process that is not fixed on the interests of groups but rather underlies the management of the interests to be achieved.

Sachs & Ruhli, (2011) Three stakeholder approaches that have been collaborated as an effort to increase benefits and reduce the risk for stakeholders in the organization in creating a new paradigm. Kuenkel, Gerlach, & Frieg (2011) which leads to the results of practical dialogue so that it can be implemented younger because stakeholders are involved experiencing high goals or gaps, in general, creating an environment of trust, commitment, and collective intelligence.

Based on the Overseas Development Administration (ODA) report (1995) which is then divided into three important parts in stakeholders consisting of :

1. Primary Stakeholde*r* (Primary); Stakeholder who have direct interests that are related to the order of the system which includes leadership policies, implementation of programs and project organizations. It is placed as the main determinant in the joint decision-making process in the organization. For example, the community and community leaders associated with a project which is detected, will gain benefits and bear the risk of possible conflict (loss of land, loss of income) from the project. In contrast with the community leaders, they are the community members that are already considered as a part of aspirations of the community. There are also public management parties, they are the responsibility of public institutions/ bodies in making, implementing and executing a decision that has been made.
2. Supporting Stakeholder (Secondary); Stakeholder who do not have a direct relationship with interests regarding policies, programs or projects but have a concern that focuses on the concern that organizations or stakeholders now participate in conveying aspirations that influence people’s attitudes and behavior towards government legal decisions. As for those involved including:
3. Apparatus agency: an area but does not have direct responsibility.
4. Government agencies: related to environmental development but do not have the authority in directly making decision.
5. Non - Governmental Organizations (NGOs): local NGOs that will move in their respective fields under the plans, benefits, results and impacts that arise have concerns including mass organizations in their environment.
6. University: part of academic that has influence and plays a very important role for the government in making a decision.
7. Enterprise related to stakeholders. The enterprise is not contrary to the existing regulation.
8. Key Stakeholders: Key Stakeholders have official authority in decision making. The key stakeholder referred to is an executive element according to its level is the legislature and other relevant agencies. For example, key stakeholders or holders who are different in the regions that have an impact on the effects of decentralization, namely in the district or city of any province which involves the district or city government, provincial or district DPR (Indonesian legislative assembly) and offices that directly oversee the program or project being undertaken).

***Accountability***

Accountability is an obligation to provide accountability or answer and explain the performance and actions of a person or a leader of an organization to those who have the right or have the authority to ask for responsibility (stated in the State Administration Agency and the Indonesian Financial and Development Supervisory Agency, 2000). Accountability is a form of a person's obligation (leader/officer/ executor) to ensure that the duties and obligations he/she carries out are under applicable regulations, (Sujarweni 2015).

Accountability is a process carried out as an effort to account for the management of resources and the implementation of policies entrusted to the reporting entity in achieving the objectives that have been set periodically. Public accountability is a principle that guarantees that every activity carried out by the village government can be held accountable to all levels of society openly (Nordiawan, 2006). Thus, accountability is a manifestation of the obligation to be responsible for managing and controlling resources and implementing Regional Government Budget policies in the context of achieving the stated objectives. The principle of accountability that determines that each activity and the final results of the activities of the village administration must be accountable to the village community and the above government officials under statutory provisions.

***Village Financial System (SISKUEDES)***

Since the ratification of Law number 6 of 2014 concerning Villages, the government has prepared an application of the village system that is useful for creating accountability and transparency of the village both as accountability to the community and the above levels of government. The first version of the reporting form is only using Excel, then along with the development of technology and information, the Financial and Development Supervisory Agency (BPKP) developed the Village Finance System (SISKEUDES).

SISKEUDES is an application of the Village Finance System developed by the Financial and Development Supervisory Agency (BPKP) and the Village Community Empowerment Agency (BAPERMADES) to improve the quality of village financial governance. The features in the Village Financial Management Application are made simple and easy, making it easier for users to operate the SISKEUDES application.

With the input process once following existing transactions, it can produce output in the form of administration documents and reports under the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management including:

1. Administration Documents;
2. Receipt;
3. Payment Request Letter (SPP);
4. Tax Payment Slip (SSP);
5. And other documents;
6. Reports:
7. Budgeting Report (Village regulation, village budget, real estimate of cost, village budget per source of funds);
8. Administration Report (General Cash Book, Bank Book, Tax Book, Support Book, and Register).

SISKEUDES was developed to create villages that are transparent and accountable in taking responsibility for village government activities, especially in managing village finances. The implementation of the features in the SISKEUDES application also facilitates the operation of the application for the village government to manage village financial reports to create transparency to fulfill the obligations of the village government to report to the Regent or Mayor and the Village Consultative Body.

Based on his understanding of the ease and benefits of this SISKEUDES, it is hoped that village apparel will be easier and more thorough in managing village funds that are accountable and transparent in terms of reporting on Regional Government Budget activities in terms of planning, implementation, budgeting, administration, and reporting.

***Village Financial Management***

Based on the mandate of Article 1 of Law Number 6 the Year 2014 concerning Villages, it is clear that village finances are 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 Finance is managed based on the principles of transparency, accountability, participation and is carried out in an orderly and disciplined budget. In this case, the village head has the role of the holder of power in the management of village finances.

Village financial management is technically regulated in Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management. This regulation was declared null and void in May 2018 and replaced with Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management as the latest guideline for the Village Government in conducting financial management in the Village. All technical instructions regarding village finances, village financial management starting this year are carried out following the procedures in the Minister of Home Affairs Regulation Number 20 of 2018 and the existence of Regents / Mayors Regulations applicable to their respective regions.

Each region has certain Regents / Mayor’s Regulations that are different and adapted to the conditions and needs of each region. Therefore, The regulations about Regents / Mayors as a complement and regulatory matters that have not been regulated are in the Minister of Domestic Affairs Regulation Number 20 of 2018. Minister of Domestic Affairs Regulation Number 20 of 2018 explains that the presence of the Village Financial Management Authority (PKPKD) is the Head Village. Furthermore, the Village Financial Management (PPKD) is the Village Apparatus that implements village financial management based on the decision of the Village Head who has authorized a portion of the PKPKD's authority consisting of the Village Secretary, Head of Affairs (Kaur) and Section Head (Kasi), and Head of Finance.

Village financial management includes several stages, namely the planning stage, the implementation phase, the administration stage, continued at the reporting stage, and the accountability stage. In Permendagri No. 20 of 2018 Village financial management is carried out on a cash basis, which is the basis for recording transactions when cash is received or disbursed from the village cash account. Village financial management can be done using technology in the form of an Information System managed by the Ministry of Home Affairs, namely SISKEUDES which has been adapted to the provisions in Permendagri No. 20 of 2018.

Kediri Regency is one of the regions that have a Regent Regulation regarding Village Financial Management that is regulated in Regent Regulation Number 19 of 2016 concerning Village Financial Management. The Bupati's regulation is very clear that the village head has the authority to:

1. Define policies regarding implementation of Regional Government Budget;
2. Establish Technical Implementer of Village Financial Management (PTPKD);
3. Assign officers who collect village revenue;
4. Authorize expenses for activities stipulated in the local governmet budget, dan;

Take action which then results in expenditure on the budget burden of Village’s Regional Government Budget. In carrying out their duties, the Village Head is assisted by the PTPKD which consists of the Village Secretary, Section Head, and Treasurer

**RESEARCH METHOD**

This research is using qualitative method with interactive approach from Miles, Huberman, & Saldana, (2014).



Picture 1 Component in Data Analysis

(*Interactive Model*)

Source: Miles Huberman, dan Saldana (2014)

The analytical method in this study uses an interactive approach that has 3 stages:

1. Data Condensation, namely by focusing, simplifying, abstracting and transforming data approaching all parts of written field notes, interview transcripts, documents, and other empirical material.
2. Data Display, which is looking at the overall picture of the research by trying to make instructions, tables, graphs, and others. Through this, the data is organized or arranged in a relationship pattern so that it can be easily understood.
3. Conclusions Drawing/ Verifying. The final step in the analysis of qualitative data in an interactive model is to draw conclusions or verify. The withdrawal of conclusions from qualitative research is expected to be new findings that have never existed. These findings can be in the form of description or description of an object that was previously abstract becomes clear after research. The beginning of the research, researchers look for definitions and meanings or explanation of the causes.

The researcher makes conclusions based on data obtained with strong evidence at the data collection stage. The initial conclusions are still temporary and can change if no supporting evidence is found but if the conclusions in the initial stages are supported by valid (strong) evidence then it is an accurate conclusion using data collection techniques such as structured interviews, documentation, and observation.

**RESULT AND DISCUSSION**

1. **Stakeholders CollaborativeinPranggang Village Government**

Regional autonomy has opened opportunities for local governments to develop local policies wisely. However, the implementation of the policy has not been maximal, because the existence of new autonomous regions, especially villages, is not accompanied by adequate human resource capacity. Thus many mistakes occur both in the implementation of the reporting of regional autonomy activities. This leads to a lack of village accountability which makes the implementation of regional autonomy ineffective and inefficient (Aziz, 2016). Also, the capacity of the village government is an important factor in achieving fiscal accountability. There have been several studies showing the inability of the village government to carry out the planning, implementation, and reporting of all existing regulations (Suputra, 2016). The role of qualified human resources in village development is important (Kulla et al, 2018; Wakerkwa, 2016). This is not balanced with the collaboration of other stakeholders.

There is the lack of collaboration between the village government and regional, provincial and other government agencies involved in both the field of supervision and coordination. Villages that have been given the authority to manage their villages feel reluctant and ashamed if they make mistakes in carrying out their activities. Thus the village apparatus tried to make the village following the SOP even though it was not under the reality in the field. Therefore, the village government still needs to find solutions to these problems by involving various stakeholders involved in the implementation of village autonomy, especially in village financial accountability. According to Mashari as the Head of Pranggang Village as follows:

*“Our role as a dynamist is to mobilize the community so that they want to build villages by participating in development and empowerment together, for example participating in planning a program or activity to be carried out by the village "(Interview in December 2019).*

From this argument, it can be seen that the Pranggang Village Government has involved the community in the accessibility process that has taken place in Pranggang Village. This engagement process also intends the community to play an active role in the process of checks and balances and foster public awareness in development for the common good. However, what was seen was only the involvement of the community and the Pranggang Village Government.

This limited involvement of various parties resulted in the accountability process unable to run smoothly. The involvement of stakeholders externally plays an important role to help the village government in carrying out its duties and functions to become an independent village and have good human resource capabilities so that they can manage their village resources well. Bearing in mind that the new rules in the village have not been done fully by the government itself, especially in terms of the availability of HR skills, the role of other stakeholders is needed to assist the village government in its technical guidance.

1. ***Government Accountability in Pranggang Village***

The granting of regional autonomy is expected to increase the efficiency, effectiveness, and accountability of the public sector in Indonesia (Christia & Ispriyarso, 2019). With autonomy, regions are required to look for alternative sources of development funding without reducing expectations of continued assistance and sharing from the Central Government and using public funds following the priorities and aspirations of the people (Basri, 2019; Christia & Ispriyarso, 2019).

Also, Pangkey and Pinatik (2015) Efficiency is the ratio between costs incurred for spending on Village Government activities. This measure is used to obtain certain income used as minimal as the economic motives. Therefore, the level of efficiency that occurs will be greater if the costs incurred to realize revenue are pressed as low as possible, so that the realization of revenue increases, then the efficiency to see efforts to optimize the combination of input use or to produce a certain level of output with a fewer amount of cost, or the ability to produce a huge amount of output from a less amount of input.

If the regional government performs its function effectively and gets freedom in making expenditure decisions in the public sector, then it must have the support of adequate financial resources both originating from Regional Original Revenue (PAD), tax and non-tax revenue sharing, loans and subsidies/assistance from the central government (Hastuti, 2018; Kharima, 2013; Zakaria, 2015). While in creating an effective government, previously it must create the accountability of the Pranggang Village Government. To create accountability for the Pranggang village government in managing the village financial budget (Village Fund Budget & Village Fund) can be seen from the following stages which consist of: planning, implementation, and reporting (Fajri et al, 2015). Besides, the Government through Permendagri number 113 in managing finances must go through several stages. The five basic stages are as follows:

**Planning Phase,** in this case, planning is expected to be able to fit the aspirations of the community.All activities funded by the Pranggang Village Fund, Plosoklaten Sub district, Kediri Regency are programs that are the needs of the community and a priority to be carried out to achieve effective use of funds determined by the Regency Government. This was revealed by Tony as Apparatus of Pranggang Village:

*“The planning process is like this, starting at the time of the Musdus (village conference), what priorities need to be proposed, when the community and the village have agreed, the village head will propose it at the Musrenbangdes. Later on from the apparatus, the Village Consultative Body, community leaders, religious leaders will all be proposed from these regions, perhaps from the proposed hamlet A or B, then later on what will be agreed on that will be appointed. "(Interview on December 15, 2019).*

In addition, according to Sumiati as one of the villagers from Pranggang Village:

*“We are always invited by the village government in planning every program that will be carried out in the village. So the people know what programs the government will carry out. And that is by mutually agreed upon. We, as the community, give advice and submit what is needed for the village. "(Interview on 15 December 2019).*

From interviews conducted by the researchers stated that the Government of Pranggang at the planning stage had the principle of community involvement and transparency. The principle of transparency is held in high esteem by the implementers of the Village Fund program in Pranggang Village, Plosoklaten District, Kediri Regency so that it is expected to receive feedback/responses from the community in improving development performance.

At the **Implementation Phase**, the management of the Village Fund that will always report the progress of the implementation of activities by the Village Fund manager at the village level, especially regarding physical activities and absorption of funds. This is as revealed by Mashari as Head of Pranggang Village:

*“The implementation of the village funds is still under the instructions from the village treasurer to the Activity Management Team (TPK), following the village conference before making it. From the proposal of the Village Financial Management Technical Implementation (PTPKD) who proposed this plan later in the next section for the proposed budget is based on what the Activity Management Team (TPK) has submitted to the village, so the treasurer of Pranggang Village, Plosoklaten District, Kediri Regency under the instructions proposed based on the RAP. "(Interview on December 15, 2019).*

This was also revealed by Endayanti as treasurer of Pranggang Village:

*“All village funds are disbursed from the Village Revenue and Expenditure Budget (Reginal Government Budget) and the program which is the entire program of the village fund budget with notes attached with support, of course, there are notes, receipts and if there is a proposal and there is a final report. "(Interview on the 15th December 2019).*

In terms of the principle of accountability for the implementation of village funds adopted through the reporting system, namely monthly reporting and reporting at each stage of the activity. Thus it can be seen that the responsibility of the Village Fund manager at the village level has fulfilled the provisions for making phases of Village Fund activity reports and final activity reports. Accountability for the implementation of the Village Fund program to the upper-level government is carried out through a periodic reporting system. The Village Fund implementation report consists of a preliminary report, a report on each phase of the activity, a monthly report, and a final report of the activities compiled comprehensively.

**Administration stage,** this stage is done by making bookkeeping for expenditures and also income regarding village funds. Also, the Activity Implementation Team (TPK) will produce an accountability report in the form of bookkeeping that will be issued which will be submitted to the Treasurer of Pranggang Village, Plosoklaten District, Kediri Regency to be made as a responsibility report. According to Mashari as the Head of Pranggang Village said that:

*“If the administration from the village treasurer also has recorded it also has bookkeeping for income expenditure, and also from the Activity Management Team (TPK) it also has, because for the accountability report, wait for the Activity Management Team (TPK) to make it. The Activity Management Team (TPK) if we have carried out the reporting activities with the head of Pranggang Village, Plosoklaten District, Kediri Regency and the secretary of Pranggang Village, Plosoklaten District, Kediri Regency, if we have fixed it, we will submit it to the sub-district. "(Interview on 15 December 2019).*

This was justified by Endayanti as Treasurer of Pranggang Village. According to Endayanti when interviewed by researchers, it revealed that in conducting financial administration the report has been arranged, starting from the income, expenditure, and allotment. This is done in detail and cleared so that it will not be difficult. In the administration stage of Pranggang Village, it has been done in detail and clearly because the report is prepared based on the amount of expenditure and income. Also, for the designation of Pranggang Village, Plosoklaten District, Kediri Regency, detailed regulations to facilitate the implementation of activities.

**Reporting Phase,** in this process the finance in Pranggang Village, Plosoklaten Subdistrict, Kediri Regency is following the existing technical guidelines because after the implementation of village fund management is carried out by the Activity Execution Team (TPK), the Activity Execution Team (TPK) immediately makes a report of the Treasurer of Pranggang Village, Plosoklaten District Kediri Regency. The government reports based on village income and expenditure, which is then discussed in a Joint meeting of all Pranggang Village Governments. After that, the report was agreed by the Pranggang Village Government and submitted to the Regional Government of Kediri Regency. As explained by Mashari as the Village Head, as follows:

*“The reporting process is under the guidelines after being done by the Activity Management Team (TPK), the Activity Management Team (TPK) makes a report on the realization of what is spent according to needs and then reports are made afterward. Our reporting role as the village head also evaluates, oversees the report is correct or not yet we will see we evaluate it so later at the time of the submission or meeting in discussing village funds can be fixed, so the impression does not exist so it is indeed done correctly. "(Interview on December 15, 2019).*

**The Accountability Phase,** at this stage in the management of the Village Fund, which has also carried out the Village Fund's financial administration responsibilities properly by attaching all evidences to all expenditures sourced from the Village Fund. Evaluation of the implementation of the Village Fund management program also guides the community to actively participate in providing input and corrections through mutual assistance between village officials, treasurers, and the Village Fund Management Activity Implementation Team so that Village Fund reporting can be completed quickly and accurately**.**

The Village Fund, which is one of the main sources of village income, must also be accounted transparently to the community and the district government as an authority - giving institution. Besides, accountability to the community is carried out periodically every three months through an evaluation forum, the implementation of the Village Fund, led by the Village Head. Following are the results of an interview with Mashari as the head of Pranggang Village, stating that:

*“Every three months there is always an evaluation of the implementation of the Village Fund which invites community leaders, the Community Empowerment Institute (LPM) and the Village Consultative Body. Evaluation is carried out to realize transparency in the management of the Village Fund and it is hoped that there will be input for the running of the Pranggang Village Fund in Plosoklaten District, Kediri Regency. ”(Interview on 15 December 2019).*

The management of financial administration carried out in Pranggang Village, Plosoklaten District, Kediri Regency can be said to be following the principle of accountability as the result of an interview with Endayanti as treasurer of Pranggang Village, explained as follows:

*“Head of Pranggang Village, Plosoklaten sub district, Kediri Regency and Treasurer, Pranggang Village, Plosoklaten sub district, Kediri District, took village funds from the bank and then gave it to the Treasurer for the Implementation Team. the Treasurer of the Implementation Team of Activities which are for the allocation of the village government will be returned to the Treasurer of Pranggang Village, Plosoklaten District, Kediri Regency. ”(Interview on 15 December 2019).*

From this opinion, the researchers concluded that the accountability of the implementation of the Village Fund in Pranggang Village, Plosoklaten District, Kediri Regency had carried out the principle of accountability. The Village Fund Management has also carried out in accountability the Village Fund's financial administration properly, namely, all expenditures sourced from the Village Fund must be accompanied by evidence. Evaluation of the implementation of the Village Fund management program also guides the community to actively participate in providing input and corrections through mutual assistance between village officials, treasurers, and the Village Fund Management Activity Implementation Team so that Village Fund reporting can be completed quickly and accurately.

From this study, researchers found that the Pranggang Village Government had carried out procedural accountability from the village budget and village funds to the community under The Rule of Ministry of Home Affairs number 113 in Managing Village Government Finances, however, the limited involvement of stakeholders and the need to improve the quality of human resources in the village

**CONCLUSION AND SUGGESTION**

This result of this research is that the importance of collaboration/collaboration of the parties concerned (Stakeholder Collaborative) in the Pranggang Village is not only the Pranggang Village Government and some communities. Also, it is necessary to pay attention and improve the quality of human resources for the realization of village government accountability to run well by involving the highest levels of government from the provincial, district to sub-district levels. Stakeholders involved in the collaboration of the village government of Pranggang must have the contribution of Resources (R), Organization (O), and Norm (N) which in the first stage has a dominating element is the norm element, then dominated by the Resources and Organization element to the dominant element is an element of Resources and Organization.

Then the level of communication between Stakeholders is expected to collaborate to have a clear line of coordination such as the village government to the office or village to district or provincial level government agencies related to planning and management and not to violate the legislation. The positive impact of having a Collaborative Stakeholder provides very good accountability in the participation of both the implementation of the village government to increase efficiency and effectiveness in the accountability of the village financial management sector which will be useful and well-targeted.

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