



# Village Government Strategy in Implementation of Village Fund in Accountability and Transparent (Case Study in Sepakung Village)

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**Abstract.** The purpose of this study was to determine the strategy of the village government of Sepakung, Banyubiru District, Semarang Regency in the implementation of accountability and transparent village fund management in accordance with Law Number 6 of 2014 concerning Villages. This study uses a normative and empirical juridical approach by using descriptive research specifications and the data sources used are secondary data consisting of primary legal materials and secondary legal materials, secondary data used as supporting secondary data. While the empirical field data as the main data, interviews and observations. The results of this study indicate that the strategy of the Sepakung Village Government in implementing the accountability and transparent management of village funds is in accordance with law number 6 of 2014. This can be seen from the priority of using village funds which are used for village development activities and village community empowerment. There are several obstacles faced by the village government in the process of managing village funds, the information submitted is not well received or there is a misunderstanding in the delivery of information, and human resources are still not optimal. The solution to overcome the obstacle is the need for socialization of each RT, representatives from the community to take part in the Village Deliberation (MUSDES), as well as human resources including training for incumbents.

**Keywords:** Village Fund · Accountability · Transparent · Sepakung Village

## 1 Introduction

A village is a group of people who live in an area and have strong hereditary customs. As for the regulations of an area including a village that has various rights including the right of community origin, traditional rights that are recognized and respected, as well as community initiative rights [1]. The village government system is the smallest system but has a huge impact on the community. There is a law that gives full authority to manage funds with the aim that the community can use these funds according to the potential that the village has, reduce government interference, and become an

opportunity for the village to take advantage of the pattern of economic improvement with village development. The village management system is contained in the Village Management Law No. 6 of 2014 and complies with the vision and mission of village development. In Nawa Cita at point 3, namely “building villages from the outskirts by strengthening regions and villages”. This is one of the points that village development is one of the important indexes in political agreements so that priority and transparent village fund support is needed [2]. The importance of accountability and transparency in village government management is mentioned in Article 24: legal certainty, good governance, public interest order, openness, proportionalism, professionalism, accountability and efficiency, local wisdom, diversity and participation.

Villages hold meetings and discussions on village income and expenditure budgets and village development plans to develop plans for the utilization of funds and ensure linkage or consistency between planning, budgeting, implementation and monitoring. One of the objectives of village development planning is to achieve village development that meets the needs of the local community [3]. The object of research is in the village of Sepakung, Banyubiru sub-district, Semarang Regency, which is located on the slopes of Mount Telomoyo. The majority of the people in the village of Sepakung are farmers. The existence of *BUMDES* (village-owned enterprises) which helps move the village economy so that the village can manage the economy independently. However, the fact is that there are many obstacles that are faced and are detrimental to the community, for example, there is still a lack of capital, has not provided new innovations related to tourism development and the realization of village income that is not utilized as well as possible [4]. Moreover, the phenomenon of misuse of village funds is still common. This often occurs as a result of the lack of transparency or openness of the village government in managing village funds and the lack of accountability of the village government. The reason why the researcher chose the village is because the village is a village that has a large income realization and has experienced a significant increase from 2018–2021.

Meanwhile, in 2021 the realization of village income is IDR 2,782,205,000. For this reason, it is necessary to have good village fund management in accordance with the principles set by the government [5]. Based on the background of the problem, the researchers took the title. “Village Government Strategy in Accountability and Transparent Implementation of Village Funds (Case Study in Sepakung Village)”. The problems of this research are as follows:

1. What is the Village Government’s strategy in implementing the accountability and transparency of village fund management?
2. What are the obstacles faced by the Village Government in managing village funds in an accountable and transparent manner?
3. What is the solution for the Village Government in dealing with obstacles in managing village funds?

## 2 Research Method

Legal research is a process to seek scientific truth about law by using scientific methods or methods in a methodical, systematic and logical manner to solve legal problems and find the truth or answers to legal events that occur both theoretically and practically. The research methodology used in this study is normative and empirical legal research. Normative law research is research on legal grounds, legal systems, legal synchronization, and legal comparison, while sociological or empirical law research is based on field data such as interviews and observations.

## 3 Findings and Discussion

### A. Village Government Strategy in Implementing Village Fund Management with Accountability and Transparency.

Management of village funds is regulated by Regulation No. 22/PMK.07.2020 of the Ministry of Finance of the Republic of Indonesia. Section 1 (8) provides that village funds shall be derived from state revenues and budgets intended for villages, communicated through county or city revenues and expenditures budgets, and provided for government administration, implementation of development, and coaching communities, and fund community empowerment.

As a village government, the village chief is in charge of managing the village, organizing village formation, and guiding and strengthening the community. Based on this, the village head has several obligations, such as managing funds and assets in accordance with the principles set out in the legislation. This is stated in the Minister of Foreign Affairs Regulation Number 113 of 2014 concerning village funds.

1. The Village Fund is managed on the principles of accountability, transparency, and community participation. These principles are carried out in accordance with applicable regulations and the budget is also used in accordance with applicable regulations.
2. In paragraph 1 it is stated that village funds are managed for 1 year, starting from January 1 to December 31.

The Village Government as the holder of power in managing village finances, in this case, the Village Head, has the authority to determine policies in managing village funds. The district of Semarang consists of 19 sub-districts, which are further divided into 27 sub-districts and 208 villages. One of the villages in Semarang Regency is Sepakung Village. The government of Sepakung Village is experiencing progress in various ways, such as an increase in infrastructure such as road construction. This increase is an implication of the village fund program as stated in Law Number 8 of 2016 concerning Village Funds.

1. The priority of using the Sepakung village fund in 2020 is divided into two areas, which include; Village development sector

The Village Fund, which is prioritized in village development, Of course, it aims to improve the welfare of rural communities and the quality of life of people and reduce poverty. The village development goals are to meet basic needs, to develop village facilities and infrastructure, to develop the economic potential of the region, by using natural resources and the environment in a sustainable manner. It can be achieved increase. This is in line with Article 78 (1) of Law No. 6 of 2014 on Villages. Based on this goal, of course, in improving the welfare of the community as stated in Law Number 6 of 2014 concerning Villages, it is inseparable from the authority of the village government to manage the village independently. Based on the data obtained, the priority of using the Sepakung Village fund is in accordance with Law Number 6 of 2014 namely that the Village Fund is prioritized for several things, such as:

- a. Procurement, development, and maintenance of village infrastructure facilities
  - b. Improving the quality of and access to basic social services.
  - c. Procurement, development, and maintenance of rural economic business infrastructure.
  - d. Procurement, construction, development and maintenance of infrastructure facilities for environmental conservation.
  - e. Procurement, construction, development and maintenance of infrastructure for the management of natural disasters and/or other extraordinary events.
2. Village community empowerment field

Community empowerment aims to develop community self-reliance and well-being. This can be achieved by improving knowledge, behavior, skills, capacity, awareness and use of resources through the implementation of policies, programs, activities and interventions that are consistent with the nature of the problem and the priority needs of the village community increase.

As stipulated in Law No. 6 of 2014, the management of village funds must be conducted effectively, efficiently, transparently, responsibly and properly in accordance with the law community interest (Table 1). To achieve good governance, village funds are always managed according to the principles of transparency, accountability and participation (Table 2).

Implementing village fund management based on the information obtained from the interview with Sepakung village chief, namely: "The implementation of village fund management is in accordance with the mechanism that has been in the Village Deliberation, the submission of the Village Fund, the disbursed village funds, according to the Mudes agreement the funds are submitted to the Activity Implementation Team and it signed in the minutes of the village fund submission (Table 3). Witnessed by RT, RW and community leaders. After the activity is completed, the Activity Implementation Team makes a report which is submitted to the Village Head. In 2022, the Village Fund will be regulated by the central government, 68% for Direct Cash Assistance (BLT) with details, 40% for direct cash assistance, 20% for food security, 8% for Covid [6].

**Table 1.** Realization of Income and Expenditures of the 2019 Budget Sepakung Village

		<b>DESCRIPTION</b>	<b>BUDGET</b>
<b>I</b>	<b>1</b>	<b>ORIGINAL VILLAGE INCOME</b>	
		Original Village Income	Rp. 186.000.000
		Village Business Results	Rp. 6.000.000
		Self-help Participation and Mutual Cooperation	Rp. 180.000.000
	<b>2</b>	<b>TRANSFER INCOME</b>	<b>Rp. 1.990.629.000</b>
		Village Fund	Rp. 1.108.317.000
		Tax & Levy Profit Sharing	Rp. 76.909.000
		Allocation of village funds	Rp. 725.403.000
		Provincial Financial Aid	Rp. 25.000.000
		District Financial Aid	Rp. 45.000.000
	<b>3</b>	<b>Other income</b>	<b>Rp. 10.000.000</b>
		Revenue from Inter-Village Cooperation Results	Rp. 10.000.000
<b>TOTAL INCOME IN 2019</b>			<b>Rp. 2.176.629.000</b>
<b>II</b>		<b>REALISASI BELANJA DESA</b>	
	<b>1.</b>	<b>VILLAGE BUDGET REALIZATION Village Government Administration</b>	<b>Rp. 710.726.400</b>
		Expenditures for Village Government Administration	Rp. 710.726.400
	<b>2</b>	<b>Field of Village Development Implementation</b>	<b>Rp. 1.236.810.600</b>
		Expenditures for the Implementation of Village Development	Rp. 1.236.810.600
	<b>3</b>	<b>Community Development Sector</b>	<b>Rp. 159.613.000</b>
		Budget for Community Development	Rp. 156.613.000
	<b>4</b>	<b>Community Empowerment</b>	<b>Rp. 64.479.000</b>
		Budget for Community Empowerment	Rp. 64.479.000
	<b>5.</b>	<b>Disaster Management, Emergency and Village Urgent Fields</b>	<b>Rp. 5.000.000</b>
		Expenditures for Emergency Disaster Management and Village Urges	Rp. 5.000.000
<b>TOTAL BUDGET REALIZATION 2019</b>			<b>Rp. 2.176.629.000</b>
		<b>SURPLUS DEFICIT</b>	<b>0</b>
<b>NUMBER OF SILPA APBDES END OF FISCAL YEAR 2019</b>			<b>Rp. 0</b>

Source: Sepakung Village Financial System Data

**Table 2.** Realization Income and Spend Village Football 2020 budget

		<b>DESCRIPTION</b>	<b>BUDGET</b>
<b>I</b>	<b>1</b>	<b>Income Original Region</b>	<b>Rp. 200,000,000</b>
		Village Business Results	Rp. 194,000,000
		BUMDes Profit Sharing	Rp. 6,000,000
	<b>2</b>	<b>TRANSFER INCOME</b>	<b>Rp. 2,711,824,000</b>
		Village Fund	Rp. 1,176,960,000
		Sharing of Taxes and Levies	Rp. 111,262,000
		Village Fund Allocation	Rp. 706,802,000
		Help Finance Province	Rp. 595,000,000
		Help Finance Regency	Rp. 121.800.000
	<b>3</b>	<b>Other Income</b>	<b>Rp. 10,270,000</b>
<b>TOTAL INCOME FOR FINANCIAL YEAR 2020</b>			<b>Rp. 2,922,094,000</b>
<b>II</b>		<b>VILLAGE SHOPPING REALIZATION</b>	
	<b>1</b>	<b>Field Organizer Government Village</b>	<b>Rp. 882,116,000</b>
		Shopping Field Organizer Government Village	Rp. 882,116,000
	<b>2</b>	<b>Field Implementation of Village Development</b>	<b>Rp. 1,870,490,000</b>
		Shopping Field Implementation of Village Development	Rp. 1,870,490,000
	<b>3</b>	<b>Field Community Development</b>	<b>Rp. 99.258.000</b>
		Shopping Field Community Development	Rp. 99.258.000
	<b>4</b>	<b>Field Community Empowerment</b>	<b>Rp. 86,960,000</b>
		Shopping Field Community Empowerment	Rp. 86,960,000
	<b>5</b>	<b>Field Countermeasures Disaster Emergency And Urgent Village</b>	<b>Rp. 36,000,000</b>
		Shopping Field Countermeasures Disaster Emergency And Urgent Village	Rp. 36,000,000

*(continued)*

**Table 2.** (continued)

		<b>DESCRIPTION</b>	<b>BUDGET</b>
<b>TOTAL SHOPPING REALIZATION 2020</b>			<b>Rp. 2,974,824,000</b>
		<b>SURPLUS DEFICIT</b>	<b>Rp. (52,730,000)</b>
	<b>6</b>	<b>FINANCING</b>	
		<b>Reception Financing</b>	<b>Rp. 52.730.000</b>
		<b>NET FINANCING</b>	<b>Rp. 52.730.000</b>
<b>LEFT MORE/LESS BUDGET FINANCING (SILPA)</b>			<b>Rp. 0</b>

Source: System Data Finance Village Football

**Table 3.** Realization Income and Spend Village Football 2021 budget

		<b>DESCRIPTION</b>	<b>BUDGET</b>
<b>I</b>	<b>1</b>	<b>Income Original Region</b>	<b>Rp. 318,000,000</b>
		BUMDes Profit Sharing	Rp. 30,000,000
		Other BUMDes	Rp. 288,000,000
	<b>2</b>	<b>TRANSFER INCOME</b>	<b>Rp. 2,392,145,000</b>
		Village Fund	Rp. 1,113,685,000
		Sharing of Taxes and Levies	Rp. 116,078,000
		Village Fund Allocation	Rp. 692,232,000
		Help Finance Province	Rp. 330,000,000
		Help Finance Regency	Rp. 140.150.000
	<b>3</b>	<b>Other Income</b>	<b>Rp. 15,200,000</b>
		Recipient of work same between village	Rp. 10,200,000
		Bank Interest	Rp. 5,000,000
<b>TOTAL INCOME FOR FINANCIAL YEAR 2021</b>			<b>Rp. 2,725,345,000</b>
<b>II</b>		<b>VILLAGE SHOPPING REALIZATION</b>	
	<b>1</b>	<b>Field Organizer Government Village</b>	<b>Rp. 930.007.000</b>
		Shopping Field Organizer Government Village	Rp. 930.007.000
	<b>2</b>	<b>Field Implementation of Village Development</b>	<b>Rp. 1,521,643,000</b>
		Shopping Field Implementation of Village Development	Rp. 1,521,643,000

(continued)

**Table 3.** (continued)

		<b>DESCRIPTION</b>	<b>BUDGET</b>
	<b>3</b>	<b>Field Community Development</b>	<b>Rp. 115.630.000</b>
		Shopping Field Community Development	Rp. 115.630.000
	<b>4</b>	<b>Field Community Empowerment</b>	<b>Rp. 98,875,000</b>
		Shopping Field Community Empowerment	Rp. 98,875,000
	<b>5</b>	<b>Field Countermeasures Disaster Emergency And Urgent Village</b>	<b>Rp. 116,050,000</b>
		Shopping Field Countermeasures Disaster Emergency And Urgent Village	Rp. 116,050,000
<b>TOTAL SHOPPING REALIZATION 2021</b>			<b>Rp. 2,782,205,000</b>
		<b>SURPLUS DEFICIT</b>	<b>Rp. (56.86 million)</b>
	<b>6</b>	<b>FINANCING</b>	
		<b>Reception Financing</b>	<b>Rp. 56,860,000</b>
		<b>SILPA Year Previously</b>	<b>Rp. 56,860,000</b>
		<b>NET FINANCING</b>	<b>Rp. 56,860,000</b>
<b>LEFT MORE/LESS BUDGET FINANCING (SILPA)</b>			<b>Rp. 0</b>

Source: Sepakung Village Financial System Data

The Sepakung village government applies the principles set out in Law No. 6 of 2014 to manage village funds and implements the principles of transparency and accountability.

#### 1. Village Government Accountability in the Management of the Sepakung Village Fund, Banyubiru District, Semarang Regency.

Accountability for managing village funds is an obligation to manage village funds to accountability to parties who have the right or authority to demand accountability [7].

According to Mardiasmo, "Accountability is accountability for success or failure in carrying out an organization's mission and the obligation to report it". Accountability is the precept of public accountability. In other words, the budgeting process must begin with planning, preparation and execution, and indeed be accountable to and accountable to the Local People's Representative Councils (DPRD) and local communities. The community not only has the right to know the budget, but also the right to demand accountability for the implementation of the plan or budget [8].

Meanwhile, according to Nasirah "Accountability can also be said as a means of carrying out control or supervision activities on the achievement of results in public services" [9].



Sepakung Village Government Enforces Accountability Law No. 6 of 2014 on villages explained by the village government reporting the implementation of online village fund management, this is the village finance system. A detailed report on the use of village funds. The village secretary said so in an interview: “The accountability of village funds online is reported in detail, how much is the income and how much is the expenditure and how much is the SILPA (remaining over budget financing)”.

## 2. Transparency of the Village Government in the Management of the Sepakung Village Fund, Banyubiru District, Semarang Regency.

Transparency is an openness of the government in conveying information on matters related to resource management activities to parties who need information. [10] Literally Transparency is obvious, can be seen thoroughly (able to be seen through). Thus, transparency is openness in carrying out an activity [11].

According to Vhikram, “Transparency is a principle for everyone to obtain information about the administration of government, information that the public has the right to know, both from the stages of the process, planning, implementation, and accountability in order to guarantee freedom for the community itself” [12].

The form of the Transparency of Sepakung village in an interview with the village secretary: “The Village Development Activity Plan (RKPDDes) is in accordance with the procedure, in the allocation where a billboard or MMT will be built, while at the village hall there is a bulletin board for the amount of the budget, the amount of volume to be worked on. Year made, source of budget, amount of budget,” [13].

This shows that in the process of implementing village fund management, the Sepakung Village Government has implemented the principle of transparency.

Below is an interview with Sepakung village chief: “Management of village funds in accordance with the mechanism determined by the central government is all online. In his extraordinary supervision, there are many, starting from Non-Governmental Organizations (NGOs), Village Consultative Body (BPD), and Community Leaders.” [14].

In an interview with the people of Sepakung village, Mrs. Mudlikah, a widow, said that “When it comes to the implementation of village fund management, I am not sure what it is like, but I received assistance in the form of Direct Cash Assistance which I use to meet my daily needs.

Mudlikah said that she felt helped by the assistance and said that there was transparency or openness of the village government in the management of village funds.

This shows that the Sepakung village government has implemented the principle of transparency in managing the village funds, but the information received by the community on the management of the village funds is still lacking and the village Lack of community involvement in relevant advisory activities in Implementing Village Fund Management.

In an interview with Mr. Ahmat Nuri as the Head of Sepakung Village he said: “Regarding the village government’s strategy, the policy is through village meetings to take a ranking, ranking where the most in need is prioritized first, namely village priorities and hamlet priorities. The hamlet priority of each hamlet every year when physical activity begins to build according to the proposal of each hamlet according to

the main priority, there is a village priority, a need that covers its needs at the village level as in the current year there is no physical activity, the village can only manage 32% of the 68% has been regulated by the central government, so the 32% village funds are agreed to purchase standby cars for transportation of village community activities.” [14].

The use of Village Funds in this Covid-19 pandemic situation is prioritized for direct cash assistance (BLT). While the information obtained from the Secretary through interviews related to village government strategies in implementing village fund management: “The village government’s strategy is to hold village meetings at the end of every year around November related to the Government Work Plan, Budget Plan and activities for the next year. So at the end of 2021, there will be a Village Deliberation related to the Government Work Plan to discuss 2022. At the beginning of the year before March, a Village Deliberation will be held to discuss and account for the implementation of the 2022 Village Fund.” [15].

## B. Obstacles Faced by Village Heads in Managing Village Funds with Accountability and Transparency

The management of village funds shall be carried out in a transparent and accountable manner in accordance with the principles contained in Article 24 of Law No. 6 of 2014. Transparent itself has a definition, namely openness which allows or allows Village communities know and have access to as much information as possible about village finances. This principle is Principles that entitle communities to receive accurate, honest and non-discriminatory information about village government operations by focusing on the provisions of the law.

Some of the indicators that can assess the principles are:

1. Mechanisms that can guarantee a system of openness and standardization of various public service processes
2. Mechanisms that provide facilities related to public questions or problems regarding various policies and public services, or processes that exist in the public sector.
3. Mechanisms that provide reporting or dissemination of information and deviations from the actions of public officials in serving activities.

Apart from that, there is the principle of accountability. This means that accountability is a statement of obligation to be held accountable for managing funds, managing resources, and enforcing entrusted policies to achieve expected goals.

In implementing the principle of accountability in village government, there are several things that need to be considered:

1. There is a commitment from the leadership or in this case the village head and village officials
2. It must be a system that can guarantee the consistent use of resources based on the applicable laws and regulations.
3. Can show the achievement of the goals and objectives that have been set.

4. Oriented to an achievement of the vision and mission as well as the results and benefits obtained.

In managing village finances, the responsibilities and Obligations of the village chief and the technical implementer of village financial management or the so-called village secretary, Section Head and Treasurer [16].

To prevent irregularities Village fund management can begin with transparency and accountability regarding the structure of village fund management, and the principles of transparency and accountability should also be applied to the implementation of village fund management.

In the management of village funds, it is often not in accordance with what was planned. For example, the village has held an MUSDES plan to build a water reservoir, to accommodate the springs, so that it can be channeled to the hamlets where there is no water source, but after the funds are released, the central government will arrange for the road to be paved.

Regarding the implementation of village fund management in an accountable and transparent manner, the village government of Sepakung experienced several obstacles, such as:

1. Lack of understanding of the Village community regarding the management of village funds

Some village communities still do not understand the process of managing village funds and do not know what are the priorities of the village government regarding the use of village funds. The people of Sepakung Village need to know several things related to the implementation of village fund management, especially regarding the priority of using village funds, it is intended that the people of Sepakung village understand the process of managing village funds.

2. Lack of community participation.

In the implementation of the Village Conference, the village government of Sepakung did not involve the village community, only village officials and community leaders were involved. The people of Sepakung Village are busy with their own activities of farming and raising livestock.

3. Communication is still not going well.

The village of Sepakung is an underdeveloped village towards a developing village, and its territory is hilly, so that one hamlet with another is very far apart.

4. The human resources of Sepakung Village are not maximized.

The low level of Human Resources of the Sepakung Village apparatus. Now online reports are required.

### III. The Village Head's Solution in Facing the Obstacles of Accountability and Transparent Village Fund Management

According to Hudiono, "Solution is a complex cognitive activity involving processes and strategies" [17]. Meanwhile, according to Munif Chatib, "Solution is a method used to solve a problem without causing pressure. Pressure in this case means that there is an objectivity in determining solutions and people who seek solutions are guided by the applicable rules and do not impose their will or put forward personal opinions [17].

The solution of the Sepakung Village government regarding the obstacles faced in to implement accountability and transparency in village fund management, we need to:

1. Conducting socialization related to village regulations and the implementation process of village fund management.

Lack of understanding of the people of the Sepakung village, The village government should contact the Sepakung village people who are in charge of the village fund management and convey their understanding on the implementation of the village fund management, To enable people in Sepakung villages to understand the process of implementing village fund management and the village government's priorities regarding the use of village funds. The socialization was not only about the implementation of village fund management but also about village regulations. This socialization is one form of the implementation of the village government in implementing the principle of transparency. This socialization is not only intended for village communities but also for village officials.

2. Inviting the Sepakung Village Community to participate in the Village Deliberation

This is so that the village community can provide input or contribute income related to the management of village funds and the people of Sepakung Village can also convey the problems or difficulties they are facing. Not only that, the inclusion of the people of Sepakung Village in the Village Deliberation can be a solution related to the lack of participation of the people of the Sepakung village. In addition, the village meeting can also be a forum where the Village Government approaches the village community. In this case, it is not necessary for many people to be involved, but only a few representatives are needed, to minimize the occurrence of ineffective village meetings.

3. The village government must provide clear information regarding the implementation of village fund management to the people of Sepakung Village.

In the Village Deliberation it is necessary to convey transparent and accurate information to the parties involved so that what is conveyed in the Village Deliberation can be properly forwarded to the village community who are not involved in the Village Deliberation. Apart from the Village Deliberation, information can also be done through print media, namely by conveying information through the village website.

- 4 Human Resources are indeed very influential on the implementation process of the village government, especially in the implementation of village fund management.

Human resources and the way in which resources are managed are important aspects that can demonstrate the competitive quality and potential of human resources.

Efforts to increase the potential of rural areas are one of the most important things in realizing the maximization of human resources. The head of the village government, the village chief, plays an important role as the leader of the village community, so the village government is expected to pay attention to the quality of village administration. The village government lives up to expectations. Providing training in managing village funds and village regulations can improve human resources in village management. In order to improve the quality of human resources, not only education but also education of village governments and village communities is necessary. A real contribution from the village government can be a supporting factor in shaping the success of the village fund management implementation process.

Not only physical development, but human resource development also needs to be improved. Because it greatly affects the activities of the village government.

## 4 Conclusion

Based on the results and discussion above, the following conclusions can be drawn:

1. The strategy of the Sepakung village government in implementing the management of village funds in an accountable and transparent manner is in accordance with Law Number 6 of 2014. This can be seen from the priority of using village funds used for village development activities and community empowerment in the Sepakung village. The strategy of the Sepakung Village government in implementing the management of this village fund is to implement the Village Deliberation activity. The accountability of the village government in the implementation of village fund management is by making an accountability report on the implementation of village fund management through the village financial system application while transparency is by installing a banner on the realization of the village fund budget at the Sepakung Village hall.
2. Obstacles faced by the village government in the process of managing village funds are the lack of understanding of the village community regarding the management of village funds, the information submitted is not well received or there is a misunderstanding in the delivery of information, there is no Sepakung Village community involved in the Village Deliberation and Human Resources (HR) have not been maximized, in Sepakung Village.
3. The Sepakung Village Government faces obstacles related to the management of village funds, namely by conducting outreach to the community and the Sepakung Village apparatus regarding village regulations and village fund management so that they really understand about the management of village funds, and invite the people of Sepakung Village to participate in Village Deliberation activities.

The suggestions given by researchers are as follows:

1. The Sepakung Village Government must report openly what village funds are used for, which can be accessed by the village community so that it can realize transparency and accountability and also need to improve good coordination between village communities and the parties involved, especially in the process. Implementation of village fund management.
2. The village government of Sepakung must conduct socialization related to village regulations and management of village funds effectively and periodically to the people of the village of Sepakung.
3. The Sepakung Village Government needs to provide training to village officials and village communities related to the management of village funds in order to improve the Human Resources (HR) of the Sepakung Village community.

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