

Can a Village Website Be an Indicator of Public Transparency?

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ABSTRACT

The village is the lowest unit that must be a government structure which in financial management is based on the principles of good governance and transparency. Transparency as accountability to all stakeholders as well as a supervisory effort to minimize fraudulent forms of financial management. One form of transparency is through the management of village websites. But in reality the village website has not been managed optimally. Therefore, this study aims to analyze the transparency of village financial management through websites in 280 villages that are within the scope of the Grobogan Regency area. The method used is qualitative research with a descriptive interpretation approach, namely observing, describing and interpreting objects and then drawing conclusions. Data collection based on content analysis regarding village management achievements. The results showed that the utilization of village websites in Grobogan Regency as a form of transparency had not been maximized. The lack of transparency is due to the lack of information provided, and many websites only provide tools with no content in them, thereby triggering a possible decrease in public and other stakeholders' trust in village management.

Keyword: Transparency, Village Financial Management, Village Website.

1. INTRODUCTION

The village, as the lowest government structure in Indonesia, requires good management and governance. One of the efforts to fulfil good village governance is the availability of accurate and adequate information support that can be used by stakeholders in making decisions. In addition, there is a need for a good data and

information recording system, including in terms of financial management, as a step to improve good village government governance. Indirectly, good management of the village administration system and financial management will have an impact on the success of regional autonomy (Darise, 2007).

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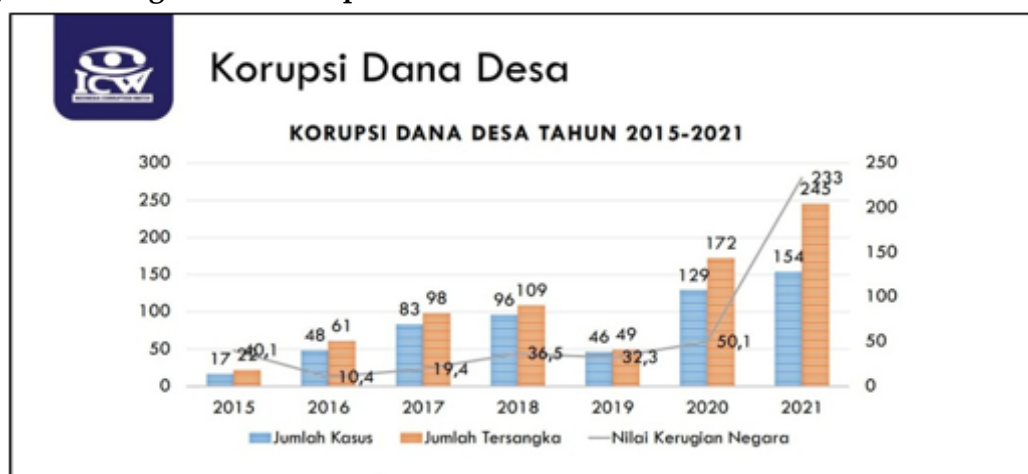
Good village financial governance can be implemented through village financial management activities in accordance with Minister of Home Affairs Regulation No. 20 of 2018 and prioritizing transparent, accountable, participatory principles. In addition, orderly and disciplined budget management must be continuously pursued (Permendagri, 2018). Transparency is a principle that must be met in village financial management as a form of accountability to all stakeholders and government openness to those who need information. The transparency aspect is also clarified in Law Number 14 of 2008 concerning Public Information Disclosure, which means that any public information issued by the government can be accessed quickly by the public (BPK, 2008). Information disclosure is a form of transparency in the management of village administration in the current digitalization era (Luwukpost, 2021). Transparent village fund management is one way to reduce the potential for corruption in village fund management (Suwanti, 2022).

Transparency, which is an indicator of good village financial management, is in fact inversely proportional to the existing phenomenon, where there are many cases of fraud involving village government officials. An example is the corruption case in Undaan Lor Village, Kudus Regency which involved the village head and

caused a loss of IDR 259,179,443 (Aditya, 2022b). A similar fraud case also occurred in Randublatung Village, Blora which involved the village head and caused a loss of IDR 648,422,394 (Pradana, 2022). Corruption also occurred in Jetaksari Village, Grobogan Regency which involved the village head and caused a state loss of IDR 682,771,620 (Ansori, 2022). Meanwhile, in Jenengan Village, Grobogan Regency, there was also a case of fraud committed by the village head which caused a state loss of IDR 106,400,000 (Aditya, 2022a). Corruption in village financial management also occurred in Jatipecaron Village which involved village officials and ironically this corruption was carried out from 2019 to 2021 with a loss of IDR 437,184,086 (Setiadi, 2022). Meanwhile, Indonesia Corruption Watch (ICW), a non-governmental organization, noted that the corruption rate in village funds increased consistently from 2015 to 2021 (Figure 1).

The increase in cases of fraud indicates weak information disclosure, particularly regarding village financial management. Transparency in public services is very important and must be implemented not only in central or regional government, but also in village government (Angker, 2022). During the Covid-19 Pandemic, the government imposed restrictions on community activities, but on the other hand,

Figure 1. Village Fund Corruption 2015-2021



Source: Pradana, 2022

the government also required transparency in organizational management activities. Therefore, one solution that can be sought to accommodate this is to use a website. Sophisticated technology makes it easier for stakeholders to obtain both financial and non-financial information through the website. The village website is a means of conveying information related to village management to stakeholders so that transparency can be achieved. (Edaksimandala, 2022). The website makes it easier for the public to access information online and improves the quality of public services (Pertiwi et al., 2021). Disclosure of information is one of the obligations as well as a benchmark for government transparency. As digital transformation increases, the application of technology must also be increased (Ew, 2020). Optimal transparency must be able to provide access to the public and government regarding important information related to programs and fund management (Sofyani & Tahar, 2021).

Aspects of transparency in the management of village funds have been discussed in several previous studies. The results of research conducted by Mais & Palindri (2020) in Suka Damai Village shows that access to information is very limited because information related to policies and budgets is only done through information boards and village meetings. Therefore, the village government seeks to create a website as a source of information to create transparency. Alwahidi & Darwanis (2019) conducted research in 224 districts in Indonesia which have official websites and the results show that the transparency index is quite low due to the government's perception of confidential information. Nawangsari (2021) also conducted research that focused on using village websites in Boyolali Regency and the results show that the use of village websites is still ineffective in supporting financial management accountability and transparency. This is caused by the lack of village website management and the lack of technological infrastructure and

network connections. Meanwhile, the results of research conducted by Pertiwi et al. (2021) in Bulo Timoreng Village shows that the application of an information system through the village website is able to increase the implementation of good governance in terms of transparency because information can be accessed directly through the village website.

The results of previous studies mostly show that the level of transparency implementation, especially through websites, is still low. In fact, disclosing information through the website is able to provide easy access for the community and as a form of community oversight of village financial management so that it can mitigate the risk of fraud. This study aims to analyze the use of the village website as a form of implementing transparency in managing village finances in Grobogan Regency. This study focuses on analyzing aspects of village financial management transparency through websites in 280 villages in Grobogan Regency. Grobogan Regency was chosen as the research object because Grobogan Regency received the Smart City Award from the Ministry of Communication and Informatics (Kemenkominfo) in 2021 (Ariyati, 2021). The Smart City Award supports the use of digital technology to increase productivity and optimize community services. The use of technology, including village websites, can increase transparency and as an effort to prevent acts of fraud. In addition to receiving awards, it turns out that there were cases of fraud in Grobogan Regency involving the village government (Aditya, 2022a; Ansori, 2022; Setiadi, 2022). These contradictory conditions attract the attention of the author to further explore the disclosure of information through the media website. The results of this study are expected to provide practical benefits to the village government as evaluation material to increase the transparency of village fund management through the village website. Transparency through the website is a form of supervision to minimize fraud in managing village funds. This research

is also expected to provide theoretical benefits, as material for literature review for academics regarding the transparency of village financial management.

2. LITERATURE REVIEW AND HYPOTHESIS

Stakeholder Theory

According to Freeman & Reed (1983), Stakeholder Theory is the relationship between groups or individuals which can then affect the achievement of an organization's goals, and vice versa the achievement of organizational goals can affect the interests of the groups or individuals. Meanwhile, according to Gray *et al.* (1997), Stakeholder Theory has a relationship with the management of an organization. Organizations must prioritize stakeholders by disclosing all information. Clarkson (1995) states that there are two groups of stakeholders: primary stakeholders and secondary stakeholders. Primary stakeholders are not involved in activities within an organization, while secondary stakeholders are not involved in organizational activities but influence or are influenced by the organization. For monitoring government performance, the central and regional governments, including village governments, are required to convey both financial and non-financial information to stakeholders as a form of accountability (Nurlinda, 2018).

Stakeholder Theory is related to central and regional government financial management, including village government. The village government must convey all information related to planning and accountability for village management to all stakeholders. Stakeholders in the village include the village government, community leaders, community members, and related government agencies. Submission of information can be done, one of which is through the village website to facilitate access and increase transparency so that all stakeholders can assess the performance of the village government and carry out supervision to minimize the occurrence of fraud.

Transparency

Government Regulation Number 71 of 2010 concerning Government Accounting Standards explains that transparency is the disclosure of financial information to the whole community. Communities have the right to know each government's accountability in managing (Ministry of Finance, 2010). Law Number 14 of 2008 defines that transparency is a form of openness in conveying relevant information related to the organization and openness in making a decision. This is confirmed by Dwiyanto (2006) that the village government not only provides information, but also makes it easy to access information. Transparency is one of the keys to realizing good governance as freedom for all parties to obtain government information (Adiputra *et al.*, 2018). In addition, according to Mardiasmo (2006), transparency includes two things. First, information related to data and facts submitted must be timely, clear, understandable, accessible, and comparable. Second, disclosure to the public includes financial conditions, planning, and accountability. This study uses the concept of transparency by Dwiyanto (2006) which states that the village government does not only provide information, but also makes it easy to access information. Ease of access to information is realized by using the village website.

Village Financial Management

Village financial management is interpreted as financial management that uses the principles of good governance (accountable, transparent and responsive) so as to increase public knowledge through easy access to information (Mardiasmo, 2009). Village financial management is contained in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management which includes planning, implementing, administering, reporting and accountability of village finances (Permendagri, 2018). At the planning stage, the village government draws up a plan for village development

with reference to development planning. At the implementation stage, the village government carries out village financial receipts and expenditure activities supported by valid and complete evidence. At the administration stage, transaction evidence from the implementation stage is recorded in the general cash book and subsidiary books. At the reporting stage, an accountability report on the realization of the implementation of the Village Budget is carried out based on village regulations. The accountability stage is the stage of conveying information (starting from planning to achieving results) to stakeholders, as a form of accountability (Suwarno, 2019) implementation, administration, reporting to village financial accountability according to applicable regulations to determine the supporting and obstacles factor in the village financial management. This study taken place at 5 village that is Batuanten, Cipete, Karanglo, Karangtengah, and Pernasidi village in sub-district Cilongok, district Banyumas, West Java Province. This study can be categorized as descriptive qualitative research using case study method. Deep interview and direct observation on village financial management activities are used on this study. The results showed that generally village financial management on Cilongok sub-district is good enough, but there is still room on improvement in administration, reporting, and accountability phase. The support from Cilongok sub-district team, Banyumas district government assist and the performance of village financial management are the supporting factor in good village financial management at Cilongok sub-district. While the limitations of human resource, inadequate of information system, and the incomplete of village financial management regulations are the obstacle factor.

3. METHODS

Type of Research and Data Collection Technique

This research is a qualitative research

using a descriptive-interpretive approach by observing, describing and interpreting objects and then drawing conclusions. Data collection is based on content analysis related to disclosure of transparency in village financial management. The object of this research is the official website of the village government in Grobogan Regency. Data collection is carried out using observation technique involving 280 official village government websites in 19 sub-districts in Grobogan Regency.

Research Design

This study used the content analysis method to measure the level of transparency of village financial management on village websites in Grobogan Regency. The content analysis method was carried out by scoring content on village websites in Grobogan Regency based on predetermined indicators. Observation of each village website was carried out from 2 to 4 September 2022. The stages of this research include (1) identifying the number and names of villages; (2) searching village websites and observing websites by analyzing the content on the website with predetermined indicators of transparency (Table 2); (3) scoring each indicator: data not available = 0 and data available = 1; (4) calculating the score to determine the level of transparency (Table 3); (5) interpreting the results of implementing transparency in village financial management. Table 3 shows the level of transparency in village financial management for each website content which has been totalled based on indicators that have been determined using the weighted score calculation formula as follows (Table 2 & 3).

4. RESULTS AND DISCUSSION

Description of the Research Object

Grobogan Regency, with the capital Purwodadi, is one of the regencies in Central Java Province. Geographically, Purwodadi Regency is bordered by several districts in Central Java. To the west it is bordered by Semarang and Demak Regencies, to the north by Kudus, Pati and Blora Regencies,

to the east by Blora Regency, and to the south by Ngawi, Sragen, Boyolali and Semarang Regencies. Administratively, Grobogan Regency consists of 273 villages and 7 urban villages spread over 19 Sub-Districts (Government of Grobogan Regency, 2015). Each village and urban

village in Grobogan Regency has its own official website. Out of 280 websites, only 38 websites can be accessed, and 242 other websites cannot be accessed. This shows that only 13.57% of village websites can be accessed for further assessment and analysis.

Table 1. Research Object

No	Sub-District	Village
1	Purwodadi	Purwodadi, Kuripan, Danyang, Putat, Pulorejo, Cingkrong, Ngembak, Karanganyar, Kedungrejo, Nglobar, Warukaranganyar, Nambuhan, Kandangan, Ngraji, Genuksuran, Candisari, Kalongan.
2	Grobogan	Sumber Jatipohon, Sedayu, Lebengjumuk, Lebak, Putatsari, Karangrejo, Ngabenrejo, Teguhan, Tanggunharjo, Rejosari, Getasrejo, Grobogan.
3	Brati	Tegalsumur, Katekan, Kronggen, Karangsari, Tirem, Lemahputih, Temon, Jangkunharjo, Menduran.
4	Klambu	Wandankemiri, Jenengan, Terkesi, Menawan, Klambu, Penganten, Taruman, Selojari, Kandangrejo.
5	Penawangan	Penawangan, Ngeluk, Wolo, Winong, Pulutan, Karangpahing, Kluwan, Wedoro, Curut, Kramat, Jipang, Tunggu, Watupawon, Leyangan, Toko, Sedadi, Lajer, Pengkol, Karangwader, Bologarang.
6	Godong	Anggaswangi, Bringin, Bugel, Dorolegi, Godong, Guci, Gundi, Guyangan, Harjowinangun, Jatilor, Karanggeneng, Kemloko, Ketangirejo, Ketitang, Klampok, Kopek, Latak, Manggarmas, Manggarwetan, Pahesan, Rajek, Sambung, Sumberagung, Sumurgede, Tinanding, Tungu, Wanutunggal, Werdoyo.
7	Karangrayung	Cekel, Dempel, Gunung tumpeng, Jetis, Karanganyar, Karangsono, Ketiro, Mangin, Mojoagung, Nampu, Pangkalan, Parakan, Putatnganten, Rawoh, Sendangharjo, Sumberejosari, Telawah, Temurejo, Termas.
8	Gubug	Baturagung, Ginggangtani, Gelapan, Gubug, Jatipeccaron, Jeketro, Kemiri, Kunjeng, Kuwaron, Milir, Ngroto, Papanrejo, Penadaran, Pranten, Ringinharjo, Ringinkidul, Rowosari, Saban, Tambakan, Tlogomulyo, Trisari.
9	Tegowanu	Cangkring, Curug, Gaji, Gebangan, Karangpasar, Kebonagung, Kedungwungu, Kejawan, Mangunsari, Medani, Pepe, Sukorejo, Tajemsari, Tanggirejo, Tegowanukulon, Tegowanuwetan, Tlogorejo, Tunjunharjo.
10	Tanggunharjo	Brabo, Kaliwenang, Kapung, Mrisi, Ngambakrejo, Padang, Ringinpitu, Sugihmanik, Tanggunharjo.
11	Kedungjati	Deras, Jumo, Kalimaro, Karanglangu, Kedungjati, Kentengsari, Klitikan, Ngombak, Padas, Panimbo, Prigi, Wates.
12	Toroh	Bandunharjo, Boloh, Depok, Dimoro, Genengadal, Genengsari, Katong, Kenteng, Krangganharjo, Ngrandah, Pilangpayung, Plosoharjo, Sindurejo, Sugihan, Tambirejo, Tunggak.
13	Geyer	Asemrudung, Bangsri, Geyer, Jambangan, Juworo, Kalangbancar, Karanganyar, Ledokdawan, Monggot, Ngrandu, Rambat, Sobo, Suru.
14	Pulokulon	Jambon, Jatiharjo, Jetaksari, Karangharjo, Mangunrejo, Mlowokarang Talun, Panunggalan, Pojok, Pulokulon, Randurejo, Sembunharjo, Siderojo, Tuko.
15	Kradenan	Bago, Banjardowo, Banjarsari, Crewek, Grabagan, Kalisari, Kradenan, Kuwu, Pakis, Rejosari, Sambongbangi, Sengonwetan, Simo, Tanjungsari.
16	Gabus	Banjarejo, Bendoharjo, Gabus, Kalipang, Karangrejo, Keyongan, Ngilinduk, Pandanharum, Pelem, Sulursari, Suwatu, Tahunan, Tlogotirto, Tunggulrejo.
17	Tawangharjo	Godan, Jono, Kemaduhbatur, Mayahan, Plosorejo, Pojok, Pulongrambe, Selo, Tarub, Tawangharjo.
18	Wirosari	Dapurno, Dokoro, Gedangan, Kalirejo, Karangasem, Kropak, Kunden, Mojorebo, Sambirejo, Tambahrejo, Tambakselo, Tanjungrejo, Tegalrejo, Wirosari.
19	Ngaringan	Bandungsari, Belor, Kalangdosari, Kalanglundo, Ngaraparap, Ngaringan, Pendem, Sarirejo, Sendangrejo, Sumberagung, Tanjunharjo, Truwolu.

Source: Grobogan Regency Government (2021)

Table 2. **Transparency Assessment Indicator**

No	Units of Analysis
1	Transparency in Village Deliberation or Village Development Plan Deliberation (Musrengbangdes) activities.
2	Presenting the government's activity plan: - Transparency in the Village Medium Term Development Plan (RPJM) - Transparency in the Village Long Term Development Plan (RPJP)
3	Having an official website that can be accessed publicly: - Ease of accessing village financial reports - Ease of opening any content on the village government's official website, meaning that when opened it goes directly to the section you want
4	Having a website that is frequently updated: - Presenting up to date news, at least news from the last three years - Presenting village financial reports for the last three years - Timeliness in uploading news content, which means that the news of that year is also uploaded in that year
5	Transparency in information regarding the Budget Execution Document, clear and complete.

Source: Nawangsari (2021)

Table 3. **Assessment of the Level of Transparency in Village Financial Management**

Score (%)	Transparency Assessment
0-25	Not transparent
26-50	Less Transparent
51-75	Fairly Transparent
76-100	Transparent

Source: Nawangsari (2021)

Table 4. **Distribution of Village Websites in Grobogan Regency**

Website Status	Number	Percentage
Accessible	38	13.57%
Inaccessible	242	86.43%
Total	280	100%

Source : Data Processed

Implementation of Village Government Website Transparency in Grobogan Regency

According to Dwiyanto (2006), the village government not only provides information, but also makes it easy to access information. Submission of information and easy access to information can be realized through the village website. The website makes it easier for the public to access all information, both financial and non-financial, to create transparency in financial management. Transparency is an important aspect of

managing village finances, as a form of village government accountability to local governments (vertically) and to the community (horizontally). A good level of transparency indicates good financial governance.

The results of the analysis of all websites that can be accessed using indicators of the level of transparency of village financial management in Grobogan Regency are shown in Appendix 1. Appendix 1 shows that there are 38 village websites that can be accessed, and an analysis has been

carried out with 5 (five) indicators and sub-indicators that have been determined, such as openness in Village Deliberations or Village Development Plan Deliberations (Musrengbangdes), presenting short and long term government activity plans, having an official website that is accessible, presenting up-to-date news, presenting village financial reports for the last three years, timeliness in uploading news content, and openness in budget implementation documents. Table 5 shows that most of the websites that can be accessed do not provide assessment indicators related to transparency. The website only provides tools, but there is no content that can be accessed. In addition, there are websites that were previously well managed but have not been updated for a long time.

The first indicator of transparency is presenting information regarding village deliberation (Musrengbangdes) activities on the village government website. The transparency is in the form of presenting information about the implementation of village meetings, accompanied by photos and information on village development program planning. This can provide information to the community regarding the objectives and priority programs to be implemented by the village government so that the community can oversee the implementation of existing programs to minimize irregularities. However, this first indicator of transparency is only carried out by a small number of villages in Grobogan Regency, one of which is Tambirejo Village. Tambirejo Village documents information on the implementation of the Musrengbangdes and priority programs that will be carried out in the future and presents it in the Medium Term Development Plan in accordance with the agreement in the Musrengbangdes. The following is an example of Musrengbangdes documentation in Tambirejo Village:

The second indicator of transparency is the openness of the village government in presenting government activity plans, both medium and long term development

plans, on the village government website, with the aim that the community can monitor and evaluate each government's performance. The village government must be open with valid data information related to discussions carried out in village planning and development meetings and present it in special tools available on the village government website. Openness in planning can be a benchmark in the accountability of village financial management. The second indicator of transparency is only implemented by 4 (four) villages: Tanggunharjo, Baturagung, Tambirejo and Geyer. The four villages present village financial management plans which include types of activities, benefits, costs and sources of funding, and other information that must be presented in the Medium Term Development Plan (RPJM). Meanwhile, other villages do not provide information regarding planning for village financial management. The following is an example of the Medium Term Development Plan (RPJM) submitted by Tambirejo Village:

The third indicator of transparency is having an official website that can be accessed publicly. This indicator consists of two sub-indicators: ease of accessing village government financial reporting and news or information presented by the village government. The tools presented are based on their respective field categories such as village profiles, governance, village regulations, services, public information, and finance that can be accessed by the community. The fourth indicator of transparency is that the village government updates information, both financial reports and other news, on a timely basis on the village government website. Information presented at least within the last three years. News about village planning and management must be uploaded immediately that year through the village government website so that the community knows information regarding the activities carried out by each village. The information presented can be used as monitoring by the community on the

implementation of plans that have been agreed upon at the Musrengbangdes. The fifth indicator of transparency is the disclosure of information regarding the Budget Execution Document (DPA). The documents presented must be based on actual data in the implementation of budget use. Disclosure through the website can increase transparency because the public can find out the flow of funds used by the village government and this can reduce irregularities.

Discussion

The results of this study are in line with the results of research conducted

by Alwahidi & Darwanis (2019) and Nawangsari (2021) that the village website has not been utilized optimally as a form of public transparency. This indicates that the level of public transparency through the website is quite low. Meanwhile, the results of research conducted by Pertiwi *et al.* (2021) in Bulo Timoreng Village show that the application of an information system through the village website is able to improve good governance in terms of transparency because information can be accessed directly through the village website. Based on observations of village websites in Grobogan Regency, out of

Figure 2. Documentation of Musrengbangdes in Tambirejo Village



Source: The Official Website Of The Tambirejo Village Government

Figure 3. Medium Term Development Plan (RPJM) Documentation for Tambirejo Village

RENCANA PROGRAM KEGIATAN DAN SUMBER DANA TAHUN 2022											
DESA : TAMBIREJO KECAMATAN : TOROH KABUPATEN : GROBOGAN PROVINSI : JAWA TENGAH											
No	Bidang Kerja Kegiatan		Lokasi	Volume	Sasaran / Manfaat	Waktu Pelaksanaan	Basis dan Sumber Pembiayaan		Tipe Pelaksanaan		
	Bidang	Jenis Kegiatan					Jumlah (Rp)	Sumber	Swasta	Antar	Pihak
1	2	3	4	5	6	7	8	9	10	11	12
1 Bidang Penyelenggaraan Pemerintahan Desa											
1 Sub Bidang Penyelenggaraan Belanja Penghasilan Tetap, Tunjangan dan Operasional Pemerintahan Desa											
	1	Penyediaan Penghasilan Tetap dan Tunjangan Kepala Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	48.000.000	APBDesa (ADD)	V		Kaur Keuangan
	2	Penyediaan Penghasilan Tetap dan Tunjangan Perangkat Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	326.100.000	APBDesa (ADD)	V		Kaur Keuangan
	3	Penyediaan Iuran BPJS Tenaga Kerja bagi Kepala Desa dan Perangkat Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	1.604.100	APBDesa (PAD)		V	Kaur Keuangan
	4	Penyediaan Operasional Pemerintahan Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	154.534.000	APBDesa (PAD)	V		Kaur TU dan Umum
	5	Penyediaan Tunjangan BPD	Desa Tambirejo	100%	Peningkatan Kesejahteraan BPD	12 bulan	68.220.000	APBDesa (PAD)	V		Kaur Keuangan
	6	Penyediaan Operasional BPD	Desa Tambirejo	100%	Terselenggaranya kegiatan BPD	12 bulan	21.780.000	APBDesa (PAD dan ADD)	V		Kaur TU dan Umum
	7	Penyediaan Insentif Operasional RT/RW	Desa Tambirejo	100%	Peningkatan Kesejahteraan RT/RW	12 bulan	71.000.000	APBDesa (PAD)	V		Kaur Keuangan
	8	Tambahan Tunjangan Kepala Desa dan Perangkat Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	292.800.000	APBDesa (PAD)	V		Kaur Keuangan
	9	Tunjangan Penjabat Pelaksana Tugas Kepala Desa dan Perangkat Desa	Desa Tambirejo	100%	Peningkatan Kesejahteraan APD	12 bulan	6.600.000	APBDesa (PAD)	V		Kaur Keuangan
2 Sub Bidang Sarana dan Prasarana Pemerintahan Desa											

Source: The Official Website of Tambirejo Village Government

280 village websites, only 38 websites are active. Furthermore, the active village websites are not managed properly or are not updated regularly. Many websites only display the main page without any content in them. The results of observations and analysis of all village websites in Grobogan Regency can be seen in Table 5.

The results of the assessment show that the level of transparency in managing village finances through the village website in Grobogan Regency is still low. Most

of villages in Grobogan Regency do not have a website or the website is not active (86.43%). Of the 38 village websites that can be accessed, there are 17 villages that are not transparent, such as Ngabenrejo, Penganten, Pengkol, Guyangan, Ngroto, Cangkring, Tanggirejo, Ngambakrejo, Jambangan, Juworo, Monggot, Sobo, Suru, Jambon, Kuwu, Mayahan, and Dokoro. Meanwhile, there are 17 villages that are less transparent, such as Candisari, Karangsari, Werdoyo, Jeketro,

Figure 4. Documentation of the Report on the Realization of the Implementation of the Village Revenue and Expenditure Budget in Tambirejo Village

LAPORAN REALISASI PELAKSANAAN ANGGARAN PENDAPATAN DAN BELANJA DESA PEMERINTAH DESA TAMBIREJO TAHUN ANGGARAN 2021					
Realisasi s.d 31/12/2021					
KODE REK	URAIAN		ANGGARAN (Rp)	REALISASI (Rp)	LEBIH(KURANG) (Rp)
1	2	3	4	5	6
4.	PENDAPATAN				
4.1.	Pendapatan Asli Desa		1.577.300.000,00	1.577.300.000,00	0,00
4.1.2.	Hasil Aset Desa		1.577.300.000,00	1.577.300.000,00	0,00
4.1.2.01.	Pengelolaan Tanah Kas Desa		1.576.300.000,00	1.576.300.000,00	0,00
4.1.2.03.	Pasar Desa		1.000.000,00	1.000.000,00	0,00
4.2.	Pendapatan Transfer		2.566.431.000,00	2.543.955.250,00	22.475.750,00
4.2.1.	Dana Desa		1.091.743.000,00	1.091.743.000,00	0,00
4.2.1.01.	Dana Desa		1.091.743.000,00	1.091.743.000,00	0,00
4.2.2.	Bagi Hasil Pajak dan Retribusi Daerah		42.775.000,00	42.775.000,00	0,00
4.2.2.01.	Bagi Hasil Pajak dan Retribusi Daerah		42.775.000,00	42.775.000,00	0,00
4.2.3.	Alokasi Dana Desa		370.913.000,00	368.437.250,00	2.475.750,00
4.2.3.01.	Alokasi Dana Desa		370.913.000,00	368.437.250,00	2.475.750,00
4.2.4.	Bantuan Keuangan dari APBD Provinsi		1.061.000.000,00	1.041.000.000,00	20.000.000,00
4.2.4.01.	Bantuan Keuangan dari APBD Provinsi		1.061.000.000,00	1.041.000.000,00	20.000.000,00
			6.508.956,00	6.499.348,25	9.607,75

Source: The Official Website of Tambirejo Village Government

Table 5. Assessment of the Level of Transparency in Village Financial Management in Grobogan Regency through the Website

Result	Number of Villages	Percentage
Not Transparent	17	6.07%
Less Transparent	17	6.07%
Fairly Transparent	1	0.36%
Transparent	3	1.07%
Web Inactive	242	86.43%
Total	280	100.00%

Source : Data Processed

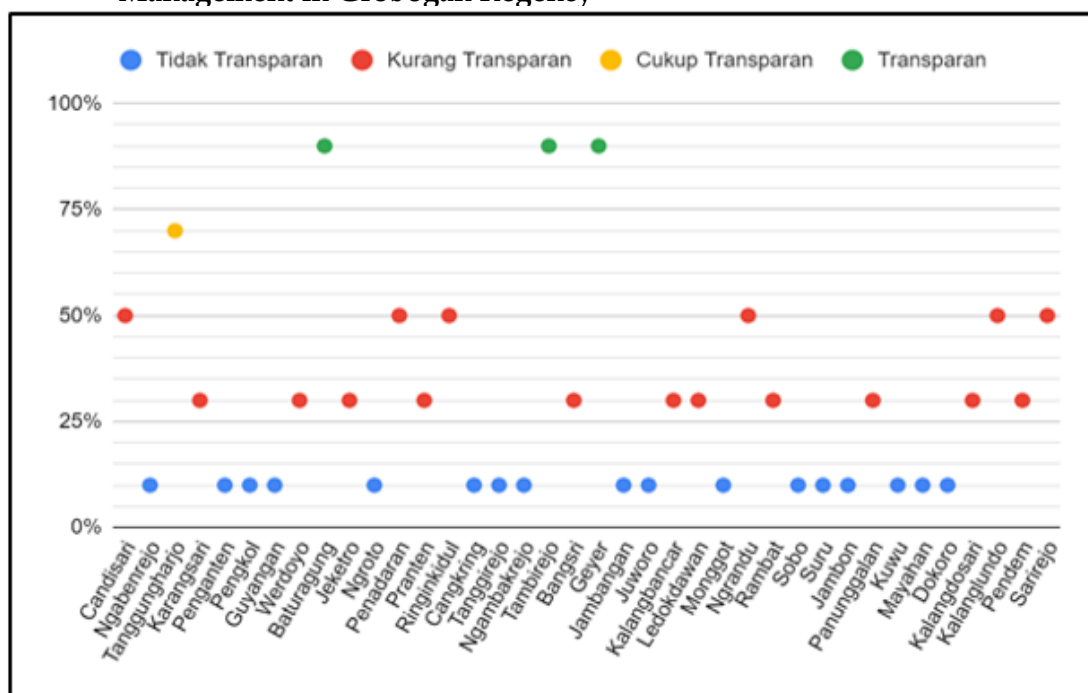
Penadaran, Pranten, Ringinkidul, Bangsri, Kalangbancar, Ledokdawan, Ngrandu, Rambat, Panunggalan, Kalanglundo, Pendem, Sarirejo. There is only 1 village that falls into the fairly transparent category, Tanggungharjo Village. The 3 villages included in the transparent category are Baturagung Village, Tambirejo Village, and Geye Village.

The principle of transparency in managing village funds has not been properly implemented in villages in Grobogan Regency. Transparency as a form of accountability to the public has not been fully implemented. This can be seen from the lack of information regarding the implementation and management of village finances based on predetermined indicators. Most village websites only provide the main tools without any content in them. In addition, there is still a lack of presentation of information on government administration, both financial and non-financial. Lack of supervision can trigger the possibility of fraud in village financial management. This condition is strengthened by the existence of acts

of fraud in several villages in Grobogan Regency, such as Jetaksari, Jenengan, and Jatipercon, which involved village government officials. It was proven that the three villages did not utilize the village website as a form of public transparency. Fraud occurs because of poor village financial management. The resulting financial reports are not in accordance with the actual conditions, so that every decision made in financial management is not correct. In addition, acts of fraud can have an impact on disharmonious relations between village government officials and stakeholders. In addition, fraud in village financial management can reduce stakeholder trust in village government performance.

The Grobogan Regency Government must seek to increase the use of village websites as a form of accountability for financial and non-financial management. Utilization of the village website can be a benchmark for public transparency in the administration of government carried out by the village. Transparency through the use of the village website is

Figure 5. Achievement of Active Website Transparency in Village Financial Management in Grobogan Regency



Source : Data Processed

able to provide easy access to information related to village financial programs and management to stakeholders, thereby increasing stakeholder satisfaction. In addition, stakeholders can also supervise the administration of government as an effort to prevent acts of fraud in managing village finances.

5. CONCLUSION

Based on the results of the discussion above, it can be concluded that the use of village websites in Grobogan Regency as a form of transparency has not been maximized. Of the 280 websites, only 38 websites are active, while the other 242 websites have been deactivated. Based on the transparency level category, 3 village websites are included in the "Transparent" category, 17 village websites are included in the "Not Transparent" category, 17 village websites are included in the "Less Transparent" category, and 1 village website is included in the "Fairly Transparent" category. The lack of transparency is due to the incomplete information provided and the many websites that only provide tools without any content in them. This can reduce the trust of the community and other stakeholders in village management.

The limitation of this study is the absence of direct interviews and observations in the field so that the results of data analysis for each village website content are still subjective. Website updates can be done at any time, so that after the observation period, it is possible that there will be website improvements that are more able to describe the actual condition of the village, especially related to financial management in each village. Future research is expected to be able to follow up on the results of this study by conducting interviews and direct field observations to obtain in-depth information regarding the reasons for the lack of use of the website in an effort to realize public transparency. In addition, future research can also use a quantitative approach by conducting a survey of

several villages regarding the factors that influence the village government to disclose financial information through the village website.

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Appendix 1. Implementation of Transparency Indicators in Village Financial Management in Grobogan Regency

Villages with Websites	Active	Transparency in Village Deliberation Activities	Presenting the government's activity plan	Having an official website that can be accessed publicly	Having a website that is frequently updated	Disclosure of information regarding the Budget Execution Document
Candisari		V		V	v	
Ngabenrejo				v		
Tanggunganharjo		V	v	v	v	
Karangsari				v	v	
Penganten				v		
Pengkol				v		
Guyangan				v		
Werdoyo				v	v	
Baturagung		V	v	v	v	v
Jeketro				v	v	
Ngroto				v		
Penadaran		V		v	v	
Pranten				v	v	
Ringinkidul		V		v	v	
Cangkring				v		
Tanggirejo				v		
Ngambakrejo				v		
Tambirejo		V	v	v	v	v
Bangsri				v	v	
Geyer		V	v	v	v	v
Jambangan				v		
Juworo				v		
Kalangbancar				v	v	
Ledokdawan				v	v	
Monggot				v		
Ngrandu				v	v	v
Rambat				v	v	
Sobo				v		
Suru				v		
Jambon				v		
Panunggalan		V		v		
Kuwu				v		
Mayahan				v		
Dokoro				v		
Kalangdosari				v	v	
Kalanglundo				v	v	v
Pendem				v	v	
Sarirejo				v	v	v