

Accountability and Transparency of Village Fund Budget Management

Accountability and
Transparency

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ABSTRACT

The village is the smallest organization in the state government so that it cannot be separated from the government's attention so that the village is given the authority to manage several matters related to its own regional autonomy such as the management and planning of village funds, but in implementing these two things must be in accordance with the regulations of the Republic of Indonesia. The purpose of this study is to find out how the implementation of accountability and transparency in Batu Makjage village is. The approach used in this study is qualitative research. Data was collected using observation, interviews, and document studies. The types of data used are primary data and secondary data where primary data is obtained through interviews, observations and also documentation studies, namely several people who are considered sufficient as sources of information or data. Secondary data was obtained from several documents in the Batu Makjage village office including the Report Document on the realization of the implementation of the village revenue and expenditure budget for the final semester of the 2023 budget year. The results of the study show that the management of the village fund budget in this village has met the regulations and is in accordance with existing procedures, namely with accountability and transparency which is indicated by community participation and ease of accessing information related to planning and management of village funds.

Keywords: Accountability, Transparency, Village, Budget

ABSTRAK

Desa adalah organisasi terkecil dalam pemerintahan negara sehingga tidak terlepas dari perhatian pemerintah sehingga desa diberi kewenangan dalam mengurus beberapa hal terkait otonom daerahnya sendiri seperti pengelolaan dan perencanaan dana desa, namun dalam melaksanakan dua hal tersebut harus sesuai dengan peraturan undang undang negara republic Indonesia. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana penerapan akuntabilitas dan transparansi yang ada pada desa Batu Makjage, Pendekatan yang digunakan dalam penelitian ini adalah penelitian kualitatif. Data dikumpulkan dengan menggunakan observasi, wawancara, dan studi dokumen, Jenis data yang digunakan adalah data primer dan data sekunder yang mana data primer didapatkan melalui wawancara, observasi dan juga studi dokumentasi yakni beberapa orang yang dirasa cukup sebagai sumber informasi ataupun data. Sedangkan data sekunder didapatkan dari beberapa dokumen yang ada di kantor desa batu Makjage termasuk Dokumen Laporan realisasi pelaksanaan anggaran pendapatan dan belanja desa semester akhir tahun anggaran 2023. Hasil penelitian menunjukkan bahwasanya pengelolaan anggaran dana desa di desa ini sudah memenuhi regulasi dan sesuai dengan prosedur yang ada yakni dengan akuntabel dan transparan yang mana diindikasikan dengan partisipasi Masyarakat dan kemudahan dalam mengakses informasi terkait perencanaan dan pengelolaan dana desa.

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INTRODUCTION

In the Regulation of the Ministry of Home Affairs Number 20 of 2018, Article 2 concerning the Principles of Village Fund Management stipulates that village finances are managed based on the principle of transparent accountability; therefore it is mandatory for all village governments to apply this principle in managing the village fund budget, especially if the budget is used for community empowerment (Amrozi & Rosdiansari, 2019; Qomariyah et al., 2019). According to Taufik (2009), accountability involves the process of providing financial information to enable citizens and beneficiaries to assess the government's responsibility for all activities carried out. Village financial management consists of activities that include planning, implementation, administration, reporting, and village financial management. This statement is in accordance with Permendagri number 113 of 2014. Batu Makjage Village is one of the areas in Tebas District which, in recent years, has had quite rapid development; this is evidenced by the increasing development of infrastructure and several village programs; however, does this indicate planning and management in accordance with the principles of accountability and transparency? Therefore, the author is interested in examining the principles of accountability and transparency that exist in Batu Makjage village.

According to Mustopadidjaja (2003), transparency is the government's willingness to comply with regulations in a manner that is widely known to the public. Transparency ultimately leads to accountability between the government and citizens. Therefore, Transparency provides publicly available and honest management information to the public. Lodhia & Burritt (2004) found that although accountability mechanisms have been well developed, these mechanisms are not adhered to by program implementers. The relationship between accountability and transparency is in line with research conducted by Hermansyah et al. (2018) which states that accountability has a positive relationship with transparency. This means that when accountability increases, transparency also increases, and vice versa. Research by Asroel et al. (2016) and Natariasari et al. (2015) found that accountability affects the implementation of financial reporting transparency. However, research by Rosalia & Zulkarnain (2020) found that accountability does not affect local government transparency, but instead accountability, regional potential, and regional assets simultaneously affect local government transparency. This is one of the reasons why this research is interesting to conduct because there is inconsistency in the results of previous studies.

This study focuses on the application of the principles of accountability and transparency in the management of village funds in Batu Makjage Village, Tebas District, Sambas Regency, West Kalimantan. The formulation of the research problem is how to implement the two principles in the planning, management, and accountability of the village fund budget. The research of Gayatri et al. (2017) is the basis, which states that there is a significant relationship between transparency and accountability in village financial management. This study aims to understand the extent to which Batu Makjage Village applies the principles of transparency and accountability in managing village funds, and to see their impact on the effectiveness of the management of these funds. These findings are expected to provide a deeper insight into good governance practices at the village level, as well as become a reference for improving village fund management in the area. This study also examines the obstacles that may be faced in transparency and accountability at the village level. This study aims to determine how the application of the principles of accountability and transparency is in accordance with the legal guidelines of the Republic of Indonesia.

LITERATURE REVIEW

Accountability is literally called accountability in English, which means that which can be accounted for. Accountability according to Mardiasmo (2002) is the obligation to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the decision maker to the party that has given the mandate and rights, authority to ask for accountability. Effective accountability can be realized if the information conveyed is easy to understand. The public as a party that entrusts the government to manage public finances has the right to obtain government financial information to evaluate the government (Salle, 2017). The public not only has the right to know about financial management but also has the right to demand accountability for the application and implementation of regional financial management, because government activities are in order to carry out the people's mandate (Martini et al., 2019; Marlina et al, 2021).

According to Jeff & Shah, indicators that can be used to measure accountability are increasing public trust and satisfaction with the government, increasing public awareness, increasing representation based on public choice and interests, and reducing cases of corruption, collusion and nepotism. The indicators used by National Development Planning Agency (*Badan Perencanaan Pembangunan Nasional/BAPPENAS*) to measure accountability are the conformity between implementation and standard implementation procedures, the existence of sanctions set for errors or negligence in implementing activities, and the existence of measurable output and outcome. These three indicators will be the basis for current researchers where conformity will be seen from the accountability report owned by the village government, the determination of sanctions in the event of a violation and the measurement of output and income (Sadjiarto, 2000). Sadjiarto (2000) explains that output can only be measured by measuring the number of services provided or further by measuring the number of services provided that meet certain quality criteria. For example, the output measures the number of highways that have been repaired. On the other hand, the outcome measures the results generated from existing output, such as the percentage of roads that are in very good and good condition.

Based on Government Regulation Number 43 of 2014, Village Fund Allocation sourced from the State Revenue and Expenditure Budget is allocated for villages transferred through the district or city revenue and expenditure budget and used to finance the implementation of government, implementation of development, community development, and community empowerment. According to Garung & Ga (2020), transparency is defined as a principle that guarantees access or freedom for everyone to obtain information about the implementation of government, namely information about the policy making and implementation process and the results achieved. Transparency also means the openness of the organization in providing information related to public resource management activities to stakeholders (Wibowo, 2010; Riantono, 2014). In previous research written by Julita & Abdullah (2020), entitled *Transparency in Village Fund Management (Study in Sukakarya District, Sabang City)* it was stated that from this understanding, it is explained that transparency is not only about providing information about the implementation of government, but must be accompanied by convenience for the public to obtain this information.

Transparency is an organization that openly provides material and relevant information that is easily accessible and understood by stakeholders (Soleman, 2013; Kurniawan & Izzaty, 2019; Rustandy et al., 2020). In the research of Folscher et al. (2000) revealed the advantage of transparency is that it can reduce uncertainty which contributes to fiscal and macroeconomic stability so that future adjustments can be minimized. Second, increasing government accountability, the legislature, the media and the public can carry out their control functions over the government better if they have information about policies, policy implementation and government revenues/expenditures. Public officials will act more responsibly if the decisions taken are made openly/transparently to the public and can prevent corruption, collusion and

nepotism. Then transparency can increase trust in the government and build closer social relationships, for example the public can understand government policies and even support them. The last is to improve the investment climate. A clear understanding of government policies and actions will invite both domestic and foreign investors to invest more.

Budget transparency criteria that can be used to measure transparency in planning and budgeting as stated by Kristiansen & Ramli (2006) and Widjaja (2012), that transparency can be measured through several indicators, namely the availability and accessibility of budget documents, clarity and completeness of information in budget documents, openness of the process, and a regulatory framework that guarantees transparency. So that Batu Makjage Village can be said to have fulfilled the application of transparent principles if it meets several of the indicators above, several similarities in measurement are also the basis for current researchers. According to Permendagri No. 113 of 2014 concerning Village Financial Management, Village finance is all forms of rights and obligations that can be valued with money that have a relationship in all activities carried out in the village. Village fund management is the entire series of village activities consisting of planning, implementation, administration, reporting and accountability of village finances. Village fund management consists of the village head, village secretary, section head and village treasurer. Village fund management can be carried out by applying the principles of accountability, transparency, participation and orderly and disciplined in carrying out the budget as stated in Permendagri No. 113 of 2014 on Village Financial Management. Village financial management can be carried out for one budget year starting from January 1 to December 31 during the current year. Therefore, each Village Government must provide accountability correctly and on time.

METHODS

The approach used in this study is qualitative research, data is collected using observation, interviews, and document studies, and additional data processing or analysis is carried out, report preparation, and drawing conclusions from the data produced (Sugiyono, 2013). This approach is carried out using a descriptive analysis method, namely describing in full and in depth the reality of accountability and transparency being studied. The types of data used are primary data and secondary data where primary data is obtained through interviews, observations and also documentation studies, namely several people who are considered sufficient as sources of information or data. While secondary data is obtained from several documents in the Batu Makjage village office including the Report Document on the realization of the implementation of the village income and expenditure budget for the final semester of the 2023 budget year. The data collection technique was carried out by direct observation to the place to witness the community and the local village government having a small discussion, then the author conducted an open interview which was recorded with the author's personal cellphone, the selected sources were competent people who mastered the topic of discussion regarding finance and realization of village fund budget management. Documentation is carried out by collecting several important documents as the main points in the village fund budget. According to Moleong (2001), geographical and practical limitations such as time, cost and energy, also need to be considered in determining the location of the study, so the researcher chose a village in Tebas District because of these geographical and practical factors. In addition, the researcher views Batu Makjage Village in recent years as having quite significant development, this can be seen from several bridges that have been repaired and rebuilt, the main road which is slowly being repaired with the addition of concrete. The study was conducted on May 13, 2024 which is located in Batu Makjage Village, Tebas District, Sambas Regency.

RESULTS

Accountability of Village Fund Budget Management

Research conducted by Baihaqi & Sari (2017) emphasized the importance of preparing a Village Development Plan in accordance with Article 4 of the Regulation of the Minister of Home Affairs Number 114 of 2014. In this regulation, the Village Development Plan must be prepared on time and ratified through village regulations. In addition, the standards for village financial management follow the principles stipulated in the Regulation of the Minister of Home Affairs Number 20 of 2018, namely transparency, accountability, participation, and order and compliance with the budget. The implementation and planning of the village fund budget in Batu Makjage Village has also been carried out in accordance with applicable standard procedures. According to Ayub, who is the Village Secretary, before the village fund budgeting is carried out, village staff first coordinate with the Tebas District government. This coordination aims to ensure that the village fund budget planning is in accordance with the direction of the local government and is carried out on time. This budget planning process takes about four months. After the Regional Development Work Plan (RKPD) is prepared, the document is submitted to the sub-district for evaluation. This evaluation is important to ensure that the planning that has been made is in line with the policies and procedures set by the government, so that village funds can be managed properly and used optimally for village development. The evaluation and preparation process of the RKPD reflects compliance with the principles set out in the regulations, including in terms of transparency, accountability, and community participation. By following this procedure, Batu Makjage Village is expected to be able to carry out village development efficiently and effectively, while complying with the rules set by the central and regional governments.

The interview findings show that in the preparation of the Village Government Work Plan (RKPD), there are no strict sanctions if there are errors or negligence. Instead, the sub-district government provides direction in the form of evaluation and revision to improve the document. This shows that the approach used is more corrective than repressive, with the aim that the village can adjust the RKPD in accordance with applicable provisions without having to face severe consequences. The interviews conducted, so far, no errors or negligence have been found in the process of implementing activities in Batu Makjage Village. One of the main reasons expressed is that the activity planning stage has gone through various strict regulations. With this regulation, the probability of errors can be minimized, because each stage of planning and preparing the RKPD must be in accordance with the rules that have been set. A disciplined planning process that follows these regulations is considered an important factor in ensuring that the implementation of activities in the village runs smoothly and according to expectations. In addition, guidance and supervision from the sub-district also ensures that the village is able to follow the correct procedures in preparing and implementing the RKPD. The village government is also expected to continue to coordinate with the sub-district government so that the implementation of activities in the village remains in accordance with regional development goals. Thus, this approach creates a conducive environment for village governments in preparing better RKPDs while minimizing the potential for errors in the future through continuous improvements made from evaluation results.

Mat Maswi, Head of Batu Makjage Village, stated that the development output in the village has increased significantly compared to previous years. This can be seen from several development projects that have been successfully implemented in 2023. One of the main projects is the construction of three bridges in different locations. The first bridge was built in RT 10, the second bridge in RT 05, and the third is a small bridge or bokalpet built in RT 16. All of these development projects are funded through the allocation of Village Funds which are integrated into the food security program. This infrastructure development shows the village's commitment to improving accessibility and supporting the needs of the local community. These bridges play an important role

in facilitating the mobility of residents between regions and connecting various areas that were previously difficult to access. With this development, it is hoped that the village economy can grow more rapidly, considering the ease of access and distribution of agricultural products which are the mainstay of the village economy. Mat Maswi also revealed the development plan that will be implemented in 2024. In this planning, there will be five new development projects planned. Although specific details of these projects have not been provided, the increase in the number of projects compared to the previous year reflects a long-term vision to strengthen village infrastructure and improve the quality of life of the community. By continuing to utilize Village Funds effectively, it is hoped that development in Batu Makjage Village can be sustainable, contribute to the welfare of the population, and support local economic growth in the future.

Transparency in Village Fund Budget Management

Based on the results of observations of documents conducted by researchers, it was found that a number of village budget documents in Batu Makjage Village are easily accessible to local residents. The accessibility of these documents is clearly seen through various media used by the village to disseminate information related to the budget. One prominent indication is the presence of several large banners containing village budget information, which are installed in various strategic locations. These banners are not only displayed in places that are often passed by residents, such as at main road intersections in each hamlet but also in front of the village office, a location that is very easily accessible to the public. The placement of these banners shows transparency in the management of the village budget. This step allows the public to easily find out the use of the village budget and provides an opportunity for residents to monitor and verify whether the budget has been used according to its designation. This kind of transparency is important to create openness in village financial management and is also a form of accountability of the village government to its residents. The existence of budget documents that are easily accessible to the public also reflects the village government's commitment to providing public information openly. With this information, it is hoped that the community can participate more actively in the monitoring and decision-making process related to the use of village funds. Citizen participation in this process is important to ensure that the village budget is used effectively and in accordance with community needs while preventing misuse of the budget. The results of this observation emphasize the importance of transparency and openness in managing the village budget, which can increase public trust in the village government and encourage citizen participation in village development.

This banner contains various important information, related to budgeting and implementation of development programs and empowerment of village communities. This information covers several main aspects related to the planning, allocation, and implementation of activities aimed at improving the welfare of village communities. First, this banner explains the budget allocated for development or community empowerment activities. In this context, the budget includes details of the costs needed to complete certain projects in the village, both physical and non-physical. This budget also includes funds allocated for various programs aimed at empowering the community, such as skills training, micro-business development, or social welfare programs. This banner also provides an estimate of the time needed to complete each development activity. This estimate is very important to provide the community with an idea of when a project will start and finish, and to ensure that the activity runs according to the predetermined schedule. The source of funds is also explained in detail, including the origin of the funds used, whether from the village government budget, assistance from the central government, or contributions from other parties such as non-governmental organizations. This information is important for transparency and accountability in the use of village funds. In addition, the banner lists the location of the work, the volume of activities carried out, and the implementation pattern used in each project. This gives the community an understanding of the scale of the project that is

underway. Finally, the banner also lists the implementers of the activities, which refers to the party responsible for overseeing and implementing each project, be it the village government or a third party working with the village.

The planning and implementation process of village fund management in Batu Makjage Village prioritizes the active participation of the local community. This participation can be seen from the habit of holding village meetings, which involve village office staff and community members. In each meeting, the community is given space to express opinions, suggestions, and input related to the use and management of village funds. This meeting is not only a discussion forum, but also a means to build openness and accountability in the management of village funds. Community involvement in this planning process ensures that village funds are managed according to the needs and priorities of the community. By listening to the aspirations of residents, the village can allocate funds more effectively and on target, so that the results of village fund management can be felt directly by the community. In addition to participation in planning, the implementation process of village fund management also takes place openly and involves villagers. This can be seen from the participation of residents in various development activities funded by village funds, such as infrastructure development, road repairs, and community empowerment programs. Several villagers are employed as workers in these projects, which not only increases community involvement but also provides direct economic benefits for residents. Supervision of the implementation of village fund management is also carried out openly, both by the community and by the sub-district government. The village community actively monitors the progress of the project, ensuring that each step is in accordance with the agreed plan. The sub-district government also monitors to ensure accountability and transparency in the management of the village funds, so that the existing funds are used optimally in accordance with the objectives of village development.

The fourth indicator in Village Fund management can be measured through a regulatory framework that ensures transparency. This transparency is realized through the management of Village Funds which is clearly regulated in Government Regulation Number 60 of 2014. In addition to ensuring strict regulations, accountability is also an important component in this process. The village government has a major responsibility in preparing detailed budget reports for each development activity carried out. The report must be accompanied by adequate supporting documentation as evidence of the ongoing process. Good Village Fund management is not only focused on administrative arrangements, but also involves the community in every stage. Village communities, as the main beneficiaries, are involved in various activities related to village development, from the planning stage to the handover process of development results. This community involvement is real evidence of the transparency carried out by the village government. Transparency in fund management and development implementation can also be seen from the existence of a clear framework. Every stage in the management of Village Funds must be well documented, ensuring that all parties can see the ongoing process openly and accountably. This includes financial reports that can be accessed by the wider community, allowing for direct supervision from residents. This kind of transparency helps prevent potential misappropriation of funds and ensures that Village Funds are used in accordance with the needs and development priorities that have been planned together. With a strong regulatory framework, transparency in the management of Village Funds is expected to continue to be maintained, so that it can provide maximum benefits for village communities and accelerate sustainable development.

Based on the analysis of several indicators, the Batu Makjage village government, Tebas District, has implemented four transparency indicators to ensure accountability in development management. The implementation of this transparency involves active community participation, starting from the development planning stage to the stage of receiving development results. It can be concluded that the management of development projects in this village is carried out with an adequate level of transparency. The village government is committed to ensuring transparency by holding open consultations with

the community and other stakeholders. This consultation process aims to discuss development plans and budget allocations, both from the APBN (State Revenue and Expenditure Budget) and from the APBDDes (Village Revenue and Expenditure Budget). With the consultation mechanism and community involvement, the Batu Makjage village government strives to ensure that every decision related to the use of the development budget is made openly and in accordance with the needs of the community. This step is important to avoid potential deviations and to ensure that every development activity is carried out with careful consideration and based on mutual consensus.

CONCLUSION

Village fund management in Batu Makjage Village has been implemented by following the regulations set by the government in accordance with the laws of the Republic of Indonesia. The village fund management mechanism in this village shows an adequate level of accountability and transparency. The management process is carried out in an open and planned manner so that every use of village fund can be clearly accounted for. The involvement of the village community plays an important role in strengthening transparency between the village government and the local community. By involving the community in the monitoring and evaluation process, clarity in the use of funds can be more easily achieved. This not only increases public trust in the village government but also ensures that every decision related to the management of village funds is made in a participatory manner and in accordance with common interests. Thus, the village fund management mechanism in Batu Makjage Village can be said to be adequate in meeting applicable regulatory standards and supporting the principles of accountability and transparency that are expected.

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