

Accountability and Transparency of Village Fund Management in Gunungputri Village, Gunungputri District, Bogor Regency

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Abstract

The aim of this study was to determine the degree of accountability and transparency in the management of village fund in Gunungputri Village. This study utilises a descriptive qualitative methodology. The research aims to analyse the governmental structure of Gunungputri Village as the main unit of investigation. The data collection methods utilised included observation, interview, and documentation. The data employed in this study consist of primary data acquired directly from the village government through observations and interviews, as well as secondary data collected from literature and necessary documents.

The results of this study indicate that Gunungputri Village in managing village funds is accountable because the management of village funds from the planning, implementation, administration, reporting and accountability stages is in accordance with Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 on Village Financial Management. However, in the report on the realization of the implementation of activities, there were delays due to obstacles during implementation so that the head of affairs and the head of section were late in reporting to the village head, but this could be overcome so that the village head's accountability report to the local government was reported in a timely manner. Gunungputri Village in managing village funds is open to the community, this is evidenced by the participation of the community in village deliberations, the installation of activity boards, billboards, websites and village social media which are used to provide information related to village finances and other village activities.

Based on the results of this research, Gunungputri Village is accountable and transparent because the management of village funds is in accordance with Minister of Home Affairs Regulation Number 20 of 2018 and is open to the community and involves the community.

Keywords: village funds, accountability, transparency, finance village, good governance

1. Introduction

In 2014, the central government extended assistance for the advancement of village infrastructure and the well-being of rural communities under Government Regulation (PP) Number 60 of 2014. This regulation designated monies from the State Revenue and Expenditure Budget (APBN) explicitly for the purpose of village development. The Act provides a clear definition of "Village funds" as funds obtained from the APBN and distributed to villages through the Regional Revenue and Expenditure Budget (APBD) of the corresponding regencies/cities. The purpose of these funds is to provide financial support for the government's administrative operations, development endeavours, advisory services, and programmes aimed at empowering the people. Village grants were first allocated by the national government in 2015.

The allocation of financial resources from the central government to rural areas also brings forth new and unique issues. Erna and Pramudianti, (2020) did study that demonstrates the enormous risk associated with handling village funds, mostly due to the large amount of money involved. A challenge in the administration of village fund is the insufficiency of proper protocols and tools for financial management within local communities. As a result, there is a lack of accountability and transparency regarding the village's policies and activities towards stakeholders and the community, which could lead to the misuse of village funds. Village accountability entails the efficient administration and oversight of resources, the implementation of reliable policies, and the fulfilment of responsibilities towards the village community. Transparency relies on having free access to information (Badiul Hadi, 2020).

The principles of accountability and transparency should be maintained at every level of the village financial management process, including planning, execution, administration, reporting, and accountability. The oversight of village financial management can be conducted by adhering to the guidelines specified in Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018. The management of village funds must be executed with precision, ensuring alignment with priorities and accompanied by accountability and transparency to the community (Nur, 2021).

2. Literature Review

2.1 Accountability

According to Suyanto and Nursidah (2019), accountability is the deliberate assumption of responsibility for the actions, decisions, and policies of an organisation, including both financial and non-financial activities, in order to achieve organisational goals. Mardiasmo (2021) outlines three essential components of accountability in good governance: collective and individual decision-making, comprehensive reporting of all decisions, and the enforcement of suitable measures to prevent and address any local government actions that violate civil rights.

2.2 Transparency

Government transparency, as stipulated in Law Number 14 of 2008 on Public Information Openness, encompasses the principles, requirements, and results of state administration that ensure broad, convenient, timely, and efficient access to public

information. Mardiasmo (2018) categorises transparency into two components: informativeness and openness.

2.3 Village Fund

According to Presidential Regulation No. 22 of 2014, village funds obtained from the National Budget and transferred through the district/city budget are designated for the specific purposes of governance, development, community development, and empowerment. As per Minister Of Finance Regulation (PMK) Number 201/PMK.07/2022, which regulates the Administration of Village Funds, projects funded by village funds should predominantly utilise local resources or materials and prioritise the employment of local residents. The allocation of village funding in 2023 is regulated by Article 6 Number 8 of the 2022 Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration (Permendes). This law delineates the primary objectives for the allocation of village finances in 2023, which encompass the revival of the national economy as defined by the village authority, the implementation of national priority programmes as established by the village authority, and the mitigation and administration of both natural and non-natural calamities.

2.4 Village Fund Management

When managing village fund, it is important to adhere to several fundamental principles: active involvement, responsibility, openness, structure, financial prudence, and fairness. Citing Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018, which specifically addresses the administration of village funds. The following text delineates a systematic approach for overseeing the financial affairs of a village, with a particular emphasis on the administration of village fund:

- a. The process of village financial planning entails the village secretary preparing a preliminary Village Revenue and Expenditure Budget (APBDes), which is subsequently approved by the Village Head. Subsequently, the proposal undergoes scrutiny and endorsement by the Village Consultative Body (BPD) prior to being submitted to the Regent/Mayor for evaluation.
- b. The implementation of village finances entails executing the scheduled operations outlined in the APBDes. The implementation also entails the activities of collecting, supervising, and using the village budget in accordance with the essential requirements and priorities.
- c. The administration of village finances, particularly the recording and oversight of all financial transactions involving income and expenses in the village.
- d. Reporting on village finances entails distributing village financial information to stakeholders and the local populace. The report should also exhibit attributes of lucidity, precision, openness, and accountability.
- e. Village financial accountability entails the provision of comprehensive information regarding the allocation and management of village funds to relevant stakeholders, acting as evidence of the village government's commitment to transparency and accountability to both interested parties and the local community.

3. Material and Method

3.1 Design Study

This study employs a qualitative research methodology, specifically using a descriptive analytic approach. Qualitative research is a kind of investigation that seeks to obtain a comprehensive comprehension of social or natural events, with a specific emphasis on the fundamental causes and mechanisms. The researcher plays a crucial role as the primary tool for gathering and interpreting data (Sugiyono, 2019). The utilisation of a qualitative research strategy in this study is motivated by the objective of uncovering pertinent phenomena and data that are directly associated with the research topic. This methodology allows researchers to precisely express and visually represent the obtained data, especially with the management of research accountability and transparency. Collected data pertaining to the level of transparency and accountability in the administration of funding within the community. Financial management in rural communities.

3.2 Data Analysis

Data analysis is a methodical and organised approach used to manipulate data in order to get desired results or information (Sugiyono, 2019). Sugiyono gave the desired information in 2019. This study utilises the data analysis methodology introduced by Milles & Huberman (1992), which is explained as follows:

- a. Data collection is the methodical procedure by which researchers acquire data for subsequent analysis and interpretation.
- b. Data reduction encompasses the process of carefully choosing, condensing, and categorising data in order to better align it with the specific demands of a study.
- c. Data presentation encompasses the systematic arrangement of information, enabling the derivation of conclusions pertaining to the outcomes of a research investigation.
- d. Drawing Conclusions involves generating research findings that are consistent with the solutions to the research question and are supported by the data collected during the research process.

4. Result

4.1 Accountability indicator results

The following measures are relevant to the accountability of village financial management, specifically regarding village fund. The indicator's results can be categorised as "in accordance" (A) if they conform to Minister of Home Affairs Regulation (Permendagri) No. 20 of 2018. Alternatively, they are categorised as "not in accordance" (NA) if the administration of village funds fails to adhere to Permendagri No. 20 of 2018. The results of these indicators are based on the answers of informant 1 as the village head, informant 2 as the village secretary, informant 3 as the head of financial affairs and informant 4 as the Village Consultative Body (BPD).

Table 4.1 Accountability Indicators
Based on Permendagri No. 20/2018 Related to Village Financial Management

Indicator	No	Description	Result	Source
Planning (Articles 31, 32 and 34)	1.	The Village Secretary coordinates to prepare the draft APBDes based on the village Activity Implementation Plan (RKP) for the year and the draft is used as material for the draft APBDesa regulation.	A	Informant 2 and Informant 3 "The village secretary coordinated the Draft Village Regulation (RAPERDES)"
	2.	The draft Village Revenue and Expenditure Budget (APBDes) regulation is submitted to the Village Head and BPD	A	Informant 3 "After being verified by the sekdes, then the village head"
	3.	A village meeting to discuss and agree on the APBDes regulation.	A	Informant 1 and Informant 2 "There is a Village Meeting"
	4.	Submitting the draft APBDes regulation to the Regent/Mayor for evaluation.	A	Informant 1 "submitted to the Regent through the sub-district head"
Implementation (Articles 43, 45, 52, and 53)	5.	Village receipts and expenditures are made through the village account.	A	Informant 3 "Money goes in and out through the village account"
	6.	There is an Implementation Document (DPA) that details the RKA, RKKD and RKB.	A	Informant 3 "The DPA is prepared by the head of affairs and head of section "
	7.	Every receipt and expenditure must have valid Evidence	A	Informant 3 "There are receipts, signatures and photos"
	8.	Submission of Payment Request Letter (SPP) on the implementation of budget activities is accompanied by a progress report on the implementation of activities	A	Informant 3 "make activity progress reports"
	9.	Head of affairs and head of section implementing budget activities must report the realization of the implementation	A	Informant 3 "There is a report on the realization of the implementation of activities submitted to

		of activities and budgets to the Village Head		the Village Head"
Administration (Articles 63 and 67)	10.	Financial administration is carried out by the Chief Financial Officer	A	Informant 3 "properly organized by the Head of Finance"
	11.	Every receipt and expenditure is recorded in the general cash book	A	Informant 3 "Receipts & disbursements are always recorded"
	12.	Records in the general cash book must be closed no later than the 10th of the following month	A	Informant 3 "Closed at the end of each month, verified by the sekdes and approved by the village head"
	13.	The Village Secretary shall verify, evaluate, and analyze the reports and report the results of the verification, evaluation, and analysis to the Village Head	A	Informant 3 "Every document is given to the village secretary for verification and evaluation"
Reporting (Article 68)	14.	Head of affairs and head of section submit a final report on the realization of the implementation of activities and budgets to the Village Head no later than 7 (seven) days after all activities are completed all activities are completed.	NA	Informant 3 "the implementation realization report submitted to the Village Head was late"
	15.	The Village Head submits a report on the implementation of APB Village in the first semester to the Regent/Mayor.	A	Informant 1 "The Village Head reports to the Regent through the Sub-District Head"
Accountability (Article 70)	16.	The Village Head submits the Village APB Realization Accountability Report to the Regent/Mayor through the Camat at the end of each fiscal year.	A	Informant 1 "Accountable to the Regent through the Sub-District Head"
	17.	The report must be submitted on time, no later than 3 months after the end of the fiscal year stipulated by Village Regulation.	A	Informant 1 "Accountability is done on time"

	18.	Such reports will be informed to the public through information media.	A	Informant 1 "Informed using billboards"
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The findings show that at the planning, implementation, administration, and accountability stages the village is accountable and in accordance with established guidelines. However, at the reporting stage there were discrepancies because there was a delay in reporting the realization of the implementation of activities by the head of affairs and head of section to the village head.

4.2 Transparency Indicator Results

Table 4.2 Transparency Indicators Based on Krina (2003)

No	Indicator	Description	Result	Source
1.	Community Involvement and Participation	Involvement and participation in village decision-making by involving the village in Musyawarah.	A	Informant 1 and Informant 2 "There is a village meeting"
2.	Information Disclosure	There is access and information provided by the village for the village community.	A	Informant 1 "informed using billboards"
3.	Access to Complaints	There are facilities or facilities that can facilitate the community to submit complaints.	A	Informant 4 "BPD as a place for complaints"
4.	Dissemination of Information	The village disseminates information to the community using effective media and technology.	A	Informant 2 "Village updates on the village website and social media"

In transparency itself, the village has been transparent with deliberations involving the community, the existence of a complaint facility for the community, the installation of billboards for information on the realization of the APBDes and utilizing technological advances with the existence of a website and social media used as information media.

5. Discussion

5.1 Accountability Analysis of Village Fund Management in Gunungputri Village

a. Planning

Based on the interview results, Gunungputri Village utilizes a system of accountability in its planning process by facilitating coordination among different

stakeholders, such as heads of affairs and section heads, the village secretary, the village head, and Village Consultative Body (BPD). This coordination entails formulating strategies and facilitating discussions that engage the community and village institutions. The objective is to optimise the efficiency of the village's budget in executing projects and fostering development. This is in accordance with the planning indicators outlined in Permendagri No. 20/2018.

b. Implementation

Gunungputri Village has established accountability mechanisms by employing village accounts to monitor the flow of funds. In addition, they verify that every financial transaction is adequately documented with ample supporting evidence. Additionally, it is crucial that each submission of a Payment Request Letter (SPP) includes a thorough report outlining the progress achieved in carrying out the corresponding task. Gunungputri Village possesses a Budget Implementation Document (DPA) which serves as a mandate for carrying out activities. After the implementation is finished, the Head of Financial Affairs creates a comprehensive report on the execution of the implementation. The report will undergo scrutiny and authentication by the Village Secretary and thereafter be approved by the Village Head. Therefore, the utilisation of village financing in Gunungputri Village conforms to the standards outlined in Permendagri No. 20/2018.

c. Administration

The Gunungputri Village maintains accountability in its administrative procedures by having the village treasurer/finance clerk diligently document all expenses and income in the common cash book. At the conclusion of every month, this book is finalised and undergoes scrutiny and authentication by the Village Secretary. Subsequently, the results are conveyed to the Village Head. The administrative procedure of Gunungputri village is also in accordance with the administrative indicators stated in Permendagri No. 20/2018.

d. Reporting

Based on the interview and indicator results, there was a problem with the report regarding the execution of activities. More precisely, the head of affairs and head of section encountered unexpected obstacles, such as adverse weather conditions, which caused a delay in presenting the report to the Village Head during the implementation process. These circumstances impeded progress and resulted in a delay in the ultimate completion of the development beyond the expected timeframe. In relation to the stages of reporting, it is in accordance with the reporting indicators outlined in Permendagri No. 20/2018. However, it fails to meet the criteria for reporting in a timely manner.

e. Accountability

Gunungputri Village ensures accountability by promptly sending accountability reports to the Regent via the sub-district head. Subsequently, the Gunungputri sub-district team assesses and authorises these reports, adhering to the accountability criteria outlined in Permendagri No. 20/2018.

5.2 Transparency Analysis of Village Fund Management

a. Planning

The planning phase of village funding in Gunungputri Village guarantees openness by actively engaging the community in the process of establishing the village budget. This is accomplished through village deliberations that involve the active involvement of people, community leaders, and local institutions. During these conversations, community members have the chance to express their thoughts and propose activities that are desired by the village community. This is consistent with the markers of community engagement and participation.

b. Implementation

The implementation process of Gunungputri Village is made transparent by the active involvement of the community in the implementation team and the use of local workforce. The village also has an activity board that will be placed in the development area, providing information about the implementation of these activities, as well as the corresponding budget. The village employs the BPD to help resolve concerns by conducting on-site visits to hamlets and addressing any grievances expressed by the community. These grievances are then discussed with the village administration. This is consistent with the requirements for community involvement and participation, as well as the existence of channels for lodging complaints.

c. Administration

The Gunungputri Village government promotes transparency in its administration through the organisation of environmental socialisation meetings. These meetings aim to provide the community with detailed information regarding the allocation of the budget for various activities and development projects.

d. Reporting

The village promotes transparency during the reporting phase by sharing information about activities and their progress using current technology, such as the village website and social media platforms like Instagram and YouTube. This is consistent with the Information Dissemination indication.

e. Accountability

Gunungputri Village exhibits transparency throughout the accountability phase by installing billboards that present details regarding the implementation report of the Gunungputri Village APBDes. Furthermore, the village consistently publishes the APBDes implementation report on its official website. This is in accordance with the criteria for sharing and distributing information.

6. Conclusion, Implication, and Recommendation

6.1 Conclusion

Gunungputri Village can be defined as responsibly and transparently implementing village finance management, based on the findings and discussion in this study. The alignment between the village fund management method and Permendagri No. 20/2018 is clearly established by the conclusions of the accountability indicator table in this study. However, the head of affairs and head of section reporting has had problems, such as delays

in reporting the implementation of actions to the Village Head.

The village has exhibited transparency by actively involving the community in both the planning and execution phases. In addition, they have installed information boards to present specific information about the distribution of cash for different initiatives. In addition, billboards have been erected to provide information to the community regarding the advancements made in the implementation of the village's development plan. In addition, the community has adopted technological progress by employing a website and social media platforms to distribute information.

6.2 Implication

a. Theoretical Implications

Implementing accountability and transparency principles in the administration of village funds within village governments is anticipated to positively impact good governance. The accountability mechanism guarantees that the administration of village funds complies with the regulations outlined in Permendagri Regulation No. 20 of 2018 on village financial management and Permendes Regulation No. 08 of 2022 about the prioritised utilisation of village funds in 2023. Moreover, the quality of being open is of utmost importance in providing the village community with the ability to obtain information, thus promoting efficient communication and building trust between the village government and its inhabitants.

b. Practitioner Implications

This research aims to identify deficiencies in the accountability and transparency system of the village government by analysing the elements that impact accountability and transparency. An influential aspect that impacts accountability in Gunungputri Village is the delay in reporting the execution of actions by Head of affairs and head of section. In order to tackle this problem, Head of affairs and head of section should create a more extensive schedule and establish a system of consistent monitoring and evaluation. Gunungputri Village has successfully adopted technology to improve transparency by employing its village website and social media platforms to distribute information about local finances and activities.

6.3 Recommendation

The researcher suggests conducting additional research on the topic based on the findings of this study, namely in the following areas:

- a. Researchers can choose a sample from multiple villages to establish a foundation for comparison.
- b. Researchers can see the several stages of the village machinery responsible for managing village funds, getting direct insight into the management of such monies.
- c. Researchers are looking for villagers who actively engage in village activities to ensure their interviews are meaningful and applicable.

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