

Implementation Of Accountability And Transparency In The Financial Management Of Sinar Mulya Village, Banyumas Sub-District

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Abstract

Accountability and transparency are the processes by which the government reports and shows the public the actions it has taken. Accountability can be used to see whether all activities carried out have been carried out transparently or not. The research conducted by this author aims to see how the implementation of accountability and transparency in financial management in Sinar Mulya Village is based on the regulations of Permendagri No. 20/2018. This research uses a qualitative method based on field studies. Data was obtained through direct interviews with the village head, village secretary, village treasurer, and several communities in Sinar Mulya Village. The results of this study found that although the transparency of village financial management is still not good, the implementation of financial management accountability is quite good. This study suggests hiring a technology expert to handle the village website efficiently or hiring people who have specialized knowledge in technology and information.

Keywords: Accountability, Transparency, Village Financial Management.

INTRODUCTION

Village financial management follows the regulations of Permendagri No. 20/2018, which is an effort to better organize and manage village finances in accordance with village regulations by applying accountability and transparency to the community to achieve good results. Accountability and transparency in financial management are



important because they can improve financial performance (Darma, 2019), can improve the quality of financial reports (Defitri, 2018), and can improve the welfare of society (Edri *et al.*, 2018).

The phenomenon that occurs in Sinar Mulya Village related to village financial management is still not good because financial reports are often late and village financial reports are difficult to access by the community to the fullest, causing delays in the decline in village funds because human resources are inadequate in being accountable for village financial reporting (Bendahara Desa, 2024).

In several studies with similar topics, there are inconsistencies in the research results. Based on a study conducted by Attaqy & Khairudin (2022) in Karta Jaya Village, Way Kanan Regency, said that the implementation of accountability and transparency in village financial management was good. Research conducted by Mubarak (2022), said that the management of village funds in Bungo Tanjung Village, Tebo Regency, has implemented accountability and transparency quite well. Based on a study conducted by Tunay *et al.* (2021), said that the implementation of accountability and transparency in financial management in Marafenfen Village, Aru Islands, is not good. Research conducted by Parhusip & Girsang (2023) in Bongkaras Village, Dairi Regency, said that the implementation of accountability and transparency in village management is very poor.

Based on previous research, the object of this research will be carried out in Sinar Mulya Village, Banyumas Subdistrict, Pringsewu Regency, Lampung Province, which supports the author's desire to conduct research on a similar topic, *"Implementation of Village Financial Management Accountability and Transparency"*. Studies conducted by Attaqy & Khairudin (2022) are in Karta Jaya Village; research conducted by Mubarak, (2022) is in Bungo Tanjung Village; and research conducted by Parhusip & Girsang, (2023) is in Bongkaras Village.

Researchers chose Sinar Mulya Village because it has considerable economic potential, but its village financial management is still not good. The purpose of this research is to see how the implementation of accountability and transparency is in accordance with the provisions of the regulation (Permendagri No. 20/2018). Thus, it is hoped that the results of this study can provide benefits for the community and the Sinar Mulya Village government.

LITERATURE OVERVIEW

Accountability



Accountability is the obligation to be accountable to those who have rights or who request information and account for the performance or activities of the legal entity that governs the organization (LAN & BPKP, 2000). In research by Mardiasmo (2006), accountability is a commitment to be responsible for the achievement or failure of the organization's mission through the regular use of accountable instruments to meet predetermined goals and objectives. Accountability is the process by which the government fulfills its obligations to the public while complying with the law to use the funds it obtains or receives (M. T. Sari & Mildawati, 2019).

Improving the performance of individuals or groups within an institution is the goal of accountability. The benefits of accountability as a means of holding society accountable for fulfilling commitments (Sangki *et al.*, 2017). Parameters to measure accountability using two aspects of implementation and monitoring and accountability (Suwito & Jannang, 2022). Accountability parameters can be measured through the implementation of accountability management and reporting (Menteri Dalam Negeri Republik Indonesia, 2018). Meanwhile, BAPPENAS explains that there are three parameters that can be used to measure accountability: (1) implementation and suitability of procedures; (2) presence of witnesses; and (3) existence of output and outcome.

Transparency

Transparency is the government's ability to fulfill the public's right to know what has happened, what is happening, and what will be done, as well as the goals that the government wants to achieve (KNKG, 2022). Openness ensures that everyone has free access to all information about government activities (Faridah & Suryono Bambang, 2015). In addition, transparency can also refer to an organization's ability to openly and easily obtain information about itself through media that is easily understood (Ramadona, 2020).

Through the sharing of information and the availability of access to accurate and understandable information, the benefits of transparency can foster trust between the public and the government (Suparyanto & Rosad, 2020). Indicators to measure transparency are village financial planning and implementation (Suwito & Jannang, 2022). The public's right to access information and information sharing are indicators of transparency in village financial management (A. N. Sari & Wahidahwati, 2018). Meanwhile, Lalolo (2003) explained how to measure transparency, namely, access to information and availability of information.



Village Financial Management

Good village financial management must follow regulatory criteria (Permendagri No. 20/2018), namely accountability, transparency, and participation. Village governments must be open (transparency), holding all interested parties accountable for all actions and results related to public services, in order to obtain good results in financial management (Nadia *et al.*, 2022). Meanwhile, Rivan & Maksum (2019) explain that village financial management must identify risks that can lead to legal problems that may arise due to the inability of the village head and village apparatus to account for village financial reporting.

Effective village financial management is the key to successful village development. There are three main components in village financial management, namely: (1) planning; (2) implementation; and (3) assessment (Febrianto & Mujiyati, 2022). Meanwhile, there are four characteristics that indicate that village financial management is accountable, namely: (1) honesty; (2) managerial; (3) programs; and (4) policies (LAN, 2009).

RESEARCH METHODOLOGY

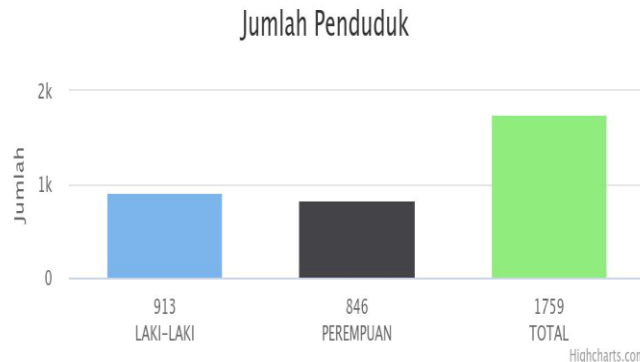
This research uses qualitative methods and data obtained by conducting direct interviews with village officials, namely the village head, secretary, treasurer, and some members of the community, to obtain information related to the accountability and transparency of village financial management. The accountability of village financial management can be measured using parameters such as management and accountability reporting. Meanwhile, the transparency of village financial management can be measured using the parameters of information disclosure and the right of the community to access information.

RESULTS AND DISCUSSION

General Description of Sinar Mulya Village

Sinar Mulya Village was formed in 2007 through a joint expansion process between Sinar Jaya Sub-village of Pekon Banyumas and Sinar Bontor Hamlet of Pekon Fajar Baru. Sinar Mulya Village is located in Banyumas Subdistrict, Pringsewu Regency, Lampung Province. The village consists of 5 sub-villages, namely Sinar Harapan, Sinar Jaya, Sinar Rahayu, Sinar Famili, and Sinar Bontor. Sinar Mulya Village has an area of 345.2 Ha.



**Figure 2. Sinar Mulya Village Website**

Source: Pekon Sinar Mulya website, 2023

Implementation of Accountability

Accountability refers to the responsibility of individuals who are trusted to carry out their responsibilities. Accountability in the government agency system requires all financial administration activities to be publicized by presenting and reporting. Referring to regulation (PP No. 60 of 2014) village funds are used to finance development, community empowerment, and community based on the Village Government Work Plan (RKPDs) and the specified Village Medium-Term Development Plan (RPJMDs).

With the increasing public awareness of transparency and accountability in village financial management, the government is faced with the challenge of improving the quality of reporting that is more transparent and accountable. Village governments must ensure that all financial reports are prepared carefully and without uncertainties that could lead to public distrust. Accountability is needed to see how the management and reporting of accountability have been carried out properly or with the provisions regulated by Permendagri No. 20/2018.

Based on interviews conducted by the author with the Head of Pekon, how is the implementation of village financial management accountability in accounting for APBDs to the public and whether reporting to the Regent is often delayed?

“Regarding the APBDs, the sub-district head, village head, Babinsa, BHP, village officials, agricultural field instructors, community leaders, youth leaders, and cadres usually participate in village development planning meetings (MUSRENBANGDES) related to village needs. The budget is then prepared by the planning clerk, and the village secretary coordinates with the pekon head for

approval. Reporting is always attempted to be completed as quickly as possible so that it can be submitted to the Bupati as soon as possible”.

Based on interviews conducted by the author with the village community, how does the implementation of accountability occur in Sinar Mulya Village?

“So far, the application of accountability has been quite good in the form of management, and development has also been accounted for by the Sinar Mulya village government to the public”.

To improve the quality of village community services, better village governance requires strong accountability. In Sinar Mulya Village, the implementation of village financial management accountability has been carried out quite well.

This research is in line with research by Febriani & Handayani (2021) that the accountability and transparency of village financial management refers to Permendagri No. 20/2018. According to Machfiroh (2019), village financial management in Benua Tengah Village has been carried out with full responsibility.

Implementation of Transparency

According to Permendagri No. 20/2018, transparency is a principle that ensures everyone has access to the widest possible range of village financial information. Transparency also ensures that everyone has information about how village governance activities are carried out, including details about policies, how they are made and implemented, and the results achieved. Transparency is necessary to provide information related to the receipt and expenditure of village funds and to ensure that everyone has access to information about how village government activities are carried out.

Based on interviews conducted by the author with the village treasurer, how is the application of transparency in village financial management in Sinar Mulya Village?

“The realization report and accountability report of Sinar Mulya Village are only on the banner; the website has not been updated, and there is also no WhatsApp group media to easily convey to the public”.

Based on interviews conducted by the author with the village community, how is the implementation of transparency in village financial management in Sinar Mulya Village?

“The Sinar Mulya Village Government facilitates an information board in the form of a banner regarding all APBDes reports from planning to realization. And the public is always involved in deliberations for every village development



plan, but the information is not published on the website, and there is no WhatsApp group to speed up getting information".

Website Resmi Pekon Sinar Mulya
Kecamatan Banyumas Kabupaten Pringsewu

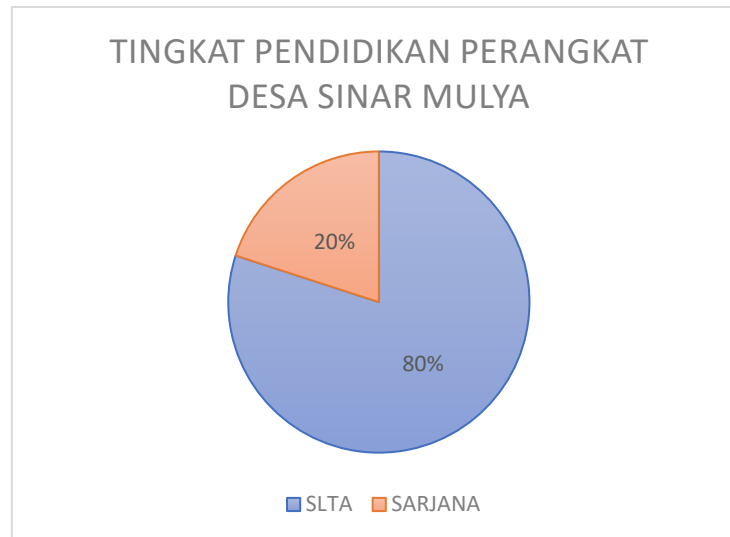
**ANGGARAN PENDAPATAN DAN BELANJA DESA
PEMERINTAH PEKON SINAR MULYA
TAHUN ANGGARAN 2021**

Uraian	Anggaran (Rp)	Realisasi (Rp)	Lebih/(Kurang)(Rp)	Persentase (%)
4. PENDAPATAN				
4.2. Pendapatan Transfer	1,00	1,00	0,00	100,00
4.2.1. Dana Desa	1,00	1,00	0,00	100,00
JUMLAH PENDAPATAN	1,00	1,00	0,00	100,00
5. BELANJA				
02 BIDANG PELAKSANAAN PEMBANGUNAN DESA	15.000.000,00	10.000.000,00	5.000.000,00	66,67
05 BIDANG PENANGGULANGAN BENCANA, DARURAT DAN MENDESAK DESA	15.000.000,00	10.000.000,00	5.000.000,00	66,67
JUMLAH BELANJA	30.000.000,00	20.000.000,00	10.000.000,00	66,67
SURPLUS / (DEFISIT)	-29.999.999,00	-19.999.999,00	-10.000.000,00	150,00
6. PEMBIAYAAN				
6.1. Penerimaan Pembiayaan	15.000.000,00	10.000.000,00	5.000.000,00	
6.1.1. SILPA Tahun Sebelumnya	15.000.000,00	10.000.000,00	5.000.000,00	
PEMBIAYAAN NETTO	15.000.000,00	10.000.000,00	5.000.000,00	
SILPA/SILPA TAHUN BERJALAN	-14.999.999,00	-9.999.999,00	-5.000.000,00	

Gambar 3. Website Desa Sinar Mulya

Based on Permendagri No. 20/2018, the implementation of financial report transparency in Sinar Mulya Village is not optimal. Specifically, all accountability reports have not been published on the website, and the only information medium used is a banner posted at the village office. In addition, the website can only be accessed during certain hours, and the network often experiences problems.

This problem appears due to the lack of qualified employees in the field of information and technology, making it difficult to manage the website as it currently exists. Thus, APBDes information is not transparent, which can have an impact on the level of openness of APBDes management in Sinar Mulya Village.



Source: informer (processed by researchers, 2024)

Figure 3: Education level of village apparatus Sinar Mulya

This research is in line with previous research by Parhusip & Girsang (2023), showing that the results of the implementation of APBD allocation management in Bongkaras Village have not implemented the concept of transparency, referring to Permendagri No. 113 of 2014, where there is no openness regarding accountability reports to the public and where the community does not have easy access related to the realization of the APBDes and to reports on incoming and outgoing money.

CONCLUSION

The results of the analysis found that the implementation of financial management accountability in Sinar Mulya Village refers to Permendagri No. 20/2018 concerning village financial management and has been implemented quite well. The theory of accountability used by the author can be used to prove this research. Although the village government has implemented accountability quite well, there are work processes of the Kaur Keuangan, or village treasurer, that must be improved, such as recording cash in and cash out. The book must be closed at the end of each month.

The results of the analysis found that the implementation of financial management transparency in Sinar Mulya Village, based on Permendagri No. 20/2018 concerning village financial management, has not been implemented optimally. The obstacles that the Sinar Mulya village government faces in implementing transparency are the lack of apparatus resources that are proficient in information technology. As a result, the website, which should provide information to the public, does not function optimally. Therefore, the author suggests that the Sinar Mulya village government look for technology and information experts to manage the village website or provide special training to village officials in this field so that the website is always updated and fully functional and can be accessed by the public at any time. This will increase the transparency of village financial management and reduce public concerns about the performance of Sinar Mulya village officials.

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