

VILLAGE GOVERNMENT ACCOUNTABILITY AND TRANSPARENCY IN VILLAGE FINANCIAL MANAGEMENT

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Abstract : This study aims to find out the accountability and transparency procedures of the village government in managing village finances (Study in Karang Sari Village, Kutowinangun District, Kebumen Regency). This type of research is a qualitative research with an interactive analysis approach. Data was collected through in-depth interviews, observations and document studies which were then analyzed using an interactive analysis model through four stages, namely (1) Data Collection, (2) Data Reduction, (3) Data Presentation, (4) Conclusion Drawing. The results of the study show that (1) Accountability at the planning, implementation, administration, and financial management reporting stages (2) Transparency of village finances in Karang Sari Village in its implementation is guided by the Minister of Home Affairs Regulation Number 20 of 2018. The Karang Sari Village Government as the executor of village financial management has carried out the Village Financial Accountability and Transparency process quite well. However, there must be improvements in village financial management and financial accountability by seeking new innovations. And in providing information to the public must be optimized.

Keywords : Accountability, Transparency, Village Finance.

INTRODUCTION

Regional government is a regional government that organizes government affairs according to the principle of autonomy and assistance duties with the principle of the widest autonomy in the system and principles of the Unitary State of the Republic of Indonesia. According to the principle of regional autonomy, each region in Indonesia has the authority to regulate and run its own government. In realizing a good governance system, there needs to be an improvement in the principle of democracy, namely the government of the people, by the people and for the people. The principle of decentralization is related to the placement of districts or cities as autonomous development areas that have the authority to manage the planning and implementation of the development of their jurisdictional areas (Kumalasari & Riharjo, 2016).

By granting autonomy to each region, it is hoped that it can increase the sense of justice and propriety, and prioritize the interests of the community. In an effort to support the creation of good regional financial management, a structured accounting system is needed. The use of a good accounting system is intended so that all funds obtained can be used properly and on target. According to Hanifah and Praptoyo (2015), in principle, there are still many villages that have problems related to village financial statements, including: (1) There are often delays in financial statements in delivery from village to sub-district, (2) Still weak village apparatus in the understanding of Law No. 32 of 2004, (3) Still weak skills related to the creativity of financial statements, (4) Weak infrastructure related to information technology (internet),

In financial statements made by village heads so far are still conventional (traditional) (Sartika & Nini, 2018).

According to Government Regulation Number 47 of 2015, article 1 is the balancing fund received by districts / cities in the Regional Revenue and Expenditure Budget of districts / cities after deducting the Special Allocation Fund. ADD is allocated at least 10% (ten hundredths) of the equalization fund received by districts/municipalities in the regional budget after deducting special allocation funds. With the ADD given to each village, it illustrates the creation of good governance, so that the government and the community have a very close relationship and can increase the creation of accountability and transparency of the village government. Good governance in Indonesia is contained in Law Number 28 of 1999 concerning Clean and Free State Administration, Collusion, and Nepotism (Sartika & Nini, 2018).

Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 article 1 paragraph (5) concerning Village Financial Management, it is explained that village finances are all rights and obligations of the village that can be assessed with money and everything in the form of money and goods related to the implementation of the rights and obligations of the village. In this case, the rights and obligations of the village generate some income, especially in expenditure and village financial management. Village finance itself is sourced from Village Original Revenue (PADes), Village Fund Allocation (ADD), Village Fund (DD), Part of the proceeds of local taxes and levies from Kab/Kota, financial assistance from the provincial APBD or district/city APBD, donations, and other legitimate original village income.

The implementation of village finance will be the foundation as well as the strength for the village government to manage, organize, and organize its own household. By providing greater opportunities for villages in managing their own government, it is hoped that it can improve the welfare and quality of life of rural communities, so that problems such as poverty, misery between regions, and other social problems can be minimized. Therefore, the village head as the holder of village financial management power together with village officials is expected to be able to manage village finances in a transparent, accountable, participatory manner and carried out in an orderly and disciplined manner (Andini, 2018).

Accountability is a form of responsibility for implementing the organization's mission in achieving the goals that have been set through the media accountability which is carried out periodically Mardiasmo (2006: 3). Accountability in village government involves the ability of the village government to account for the activities carried out in relation to solving problems of development and village governance. The accountability in question is the financial problems contained in the Village Budget (APBDes) with Village Original Income (PADes), Village Fund Allocation (ADD), and Village Fund (DD) included in it. APBDes realization reports, activity realization reports, as well as lists of sectoral regional programs, regional programs and other programs that enter the village are forms of written accountability of the village government in managing village finances for one fiscal year. This is the implementation of accountability in village financial management (Evicahyani & Setiawina, 2016).

Transparency means the openness of the organization in providing information related to public resource management activities to stakeholders. The manifestation of transparency in village financial management in accordance with Permendagri Number 20 of 2018 is that the community can access cash recording activities easily in and out, there

is a notice board regarding the activities being carried out and there is a report on the realization of the implementation of the APBDes which is informed to the community through written media or mass media (Pratiwi et al., 2018).

In its realization, the allocation of village funds is very prone to misappropriation actions carried out by irresponsible parties that have an impact on the Village Fund Allocation. It is necessary to improve the performance of the Village Government and Village Supervisory Board, as well as the role of the community to take part in overseeing and supervising the use of anggaran obtained from the central government, starting from the planning, implementation, administration, reporting, and accountability stages in accordance with applicable regulations. So that the increase in village development can be realized in accordance with the expected goals. Villages are required to be transparent and accountable in carrying out their authority, policies, rights, and obligations in regulating and managing areas and their potential (Sari & Trisnawati, 2021).

Research on village financial management was previously conducted by Sartika & Nini, (2018) entitled Accountability and Transparency of Village Fund Allocation (ADD) in Nagari Labuah Gunuang, Lareh Sago Halaban District, Fifty City District, West Sumatra Province. The results of the study show that ADD activities have shown accountable management, and based on the accountability report seen in physical results have also shown accountable implementation. But there is also still a need for training and technical guidance from the nagari apparatus, especially the treasurer, in order to be able to compile a report on the wealth of the nagari. Because this report is also very important so that it reflects the financial position of the country both in the form of assets, liabilities and the amount of net worth. Based on the background description of the problem above, the researcher is interested in conducting a research entitled "ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE GOVERNMENT IN VILLAGE FINANCIAL MANAGEMENT (Study in Karang Sari Village, Kutowinangun District, Kebumen Regency)".

METHODS

This research is a descriptive qualitative research to describe how village officials, such as: Village Head, Village Secretary, Finance Head, Planning Head, BPD, Head of RT / Community are able to understand the transparency and accountability system for village financial management through data collected by explaining in words with the qualitative approach model contained in this study. Data collection techniques are ways used to collect information or facts in the field. Data collection is carried out by three techniques, namely; observation techniques; interviews, and documentation. The data analysis technique in this study is in accordance with the Miles and Huberman model, as follows:

This study used descriptive qualitative analysis techniques. According to Huberman and Miles (2002) explained that there are three (3) qualitative data analysis paths that can be done, namely, data condensation, data presentation (data display), and conclusion drawing / verifications. Activities in qualitative data, namely:

Data Condensation

The first thing done in this study is to collect Primary data through interviews and secondary data related to management which includes the process of planning, implementation, administration, reporting, and accountability. Then after the data is obtained, the researcher condenses the data.

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Condensing data or classifying all documents related to the scope of village financial mechanisms and processes.

Data Presentation (Data Display)

The second step carried out in this study is the presentation data. Data presentation is an organization and unification of information that enables inference and action. The presentation of data helps in understanding what is happening and to carry out subsequent performance plans, including more in-depth analysis or taking action based on understanding. The form of presenting qualitative data is in the form of narrative text (in the form of interviews and documentation), matrices, graphs, networks, and charts. This process is carried out by presenting data from the results of interviews which are outlined in text form. Then the documents that have been obtained are evaluated using indicators in accordance with Permendagri Number 20 of 2018.

Conclusion Drawing/Verification

An important analysis activity is drawing conclusions and verification. The conclusion is drawn to the guidelines of the village financial management law so that it can be said to be accountable and transparent. Drawing conclusions is carried out during the course of research, as well as the data reduction process, after the data has been collected and adequate, provisional conclusions can be obtained, and after the data is completely complete, final conclusions can be obtained.

RESULTS AND DISCUSSION

From the results of the analysis from above, the application of the principle of accountability and the principle of transparency in village financial management in Karangasari Village has been implemented well. This is in accordance with the following:

Planning Phase

The village financial planning stage in Karangasari Village begins with the implementation of Musrenbangdes to compile the RPJMDesa which will later be translated again into an annual work plan or RKPDesa. The annual work plan that has been prepared will be the basis for making the RAPBDesa, which later after approval by BPD and the Regent will become a village regulation on the APBDDesa or financial budget plan for one year.

Accountability Principle

Based on the results of interviews that have been conducted, the Karangasari village government began village financial management planning by making a Village Medium-Term Development Plan (RPJMDesa) for a period of 6 years which contains the direction of village development policies, village development strategies and village work programs with reference to the Regional Medium-Term Development Plan. This RPJMDesa is prepared so that it can be used as a basic reference for development by the Karangasari Village Government. The Karangasari Village Medium-Term Development Plan serves as a guideline in making the village's annual planning document, the Village Government Work

Plan (RKPDesa) to ensure linkage and consistency between planning, budgeting, implementation, and supervision.

This is as expressed by several speakers as follows:

"For the preparation of annual planning, we begin with the preparation of an active report on the RPJM for 6 years, then we enter into the description in the RKP for annual development activities, annual planning and included in development planning in the preparation of the APBDesa on the APBDesa for the year of the year." (Village Secretary)

"For the planning point for financial processing, we refer to the first work program of the Village Head, the second is data on the selection of problems and proposals through hamlet deliberations, which later from each hamlet will be obtained data on the problems in the hamlet then what kind of problem solving, what kind of program will be implemented as it will be brought to the village planning deliberations in order to compile the RPJM village at the beginning of the year of the village chief's government. Then from the village muskerbang, what will be obtained from the proposals of each hamlet is recorded and prioritized through deliberation which is then outlined in the Village RPJM document." (Kaur Planning)

This RPJMDesa is the responsibility of the Karang Sari village government to the village community. The Village RPJM must be accounted for because it is a document that contains village government activity programs derived from community proposals. This is as revealed by the source:

"In order to compile the RPJMDesa at the beginning of the year, the Village Head government will get what is obtained from the proposals of each hamlet is recorded, recorded and prioritized through deliberations which are then outlined in the RPJMDesa document. Well that year is also at the beginning of the usual government year, in addition to compiling the RPJMDesa we will also compile a village development work plan called RKPDes, well the RKPDes It is quoted from the RPJMDes, so the development proposals to be implemented are quoted from the RPJM broken down annually into RKPDes. So if at the beginning of the government, there was a musrenbang RPJM musrenbang. Now the RKPDes musrenbang will be broken down into the annual APBDesa. Well, the annual budget, for example, planning in the RKP in the first year will accommodate the proposed RPJM, prioritizing which one will be implemented." (Kaur Planning)

"In planning the APBDesa, the APBDesa design drafting team always coordinates with the Village Head. Before deliberation, the drafting team submitted the draft APBDesa to the Village Head. Then village deliberations were held to discuss the draft APBDesa with BPD and other invitations such as Community Leaders, Religious Leaders, PKK, KBM, KBMD, Karang Taruna, LKMD and Forkopicam of Koramil Sub-District and Polsek." (Village Secretary).

The RPJMDesa that has been made will be elaborated again into the RKPDesa. The village government is responsible for implementing the work program in the RKP because it is an inseparable part of the village RPJM. The RKP will also be the basis for the preparation of the RABDesa by the Village Secretary. The Village Secretary is responsible for making RABDesa in accordance with the Regent/Mayor Regulation. This is as revealed by the resource person as follows

"The preparation of the APBDesa is carried out by teamwork, before the preparation of the APBDesa, the secretary takes or adopts from the annual APBDesa for the preparation of the APBDesa guided by the RPJM or the vision and mission of the village head after being inaugurated." (Village Secretary)

The stages of budget management planning carried out by the Karang Sari Village Government have followed the procedures contained in Permendagri No. 20 of 2018. The resource person also revealed:

"Yes, it has been referred, for Karang Sari Village, it refers to the regulation from 2018-2022." (Village Treasurer)

Financial management planning The village by the Karang Sari Village Government has implemented the stages of village financial management planning in accordance with the procedures contained in Permendagri Number 20 of 2018. This is evidenced by the preparation of the APBDesa Raperbedes referring to the RPJM and subsequently becoming the RKPDes of the year concerned. Then before the preparation of RKPDes, a consultation was carried out with the community to absorb the aspirations of the community. From some of these aspirations, they will then be analyzed first and then selected aspirations which according to the deliberations are the main aspirations and can be prioritized for future development. Then the APBDes raperbedes are deliberated between the village government and the Village Consultative Body (BPD) in Musrenbangdes (Village Development Plan Deliberation). This research is in accordance with the theory of stewardship. The implications of stewardship theory on this research can explain the role and function of local government as an institution that can be trusted to act in accordance with the public interest by carrying out its duties and functions appropriately, making financial accountability entrusted to it can be achieved and run maximally, so that economic goals, public services and community welfare can be achieved optimally. This is in accordance with research conducted by (Sari & Trisnawati, 2021).

Transparency Principles

Based on the results of interviews that have been carried out, the Karang Sari Village Government involved the community in the planning stage by holding musrenbangdes. This is as revealed by the resource person as follows

"Actually, for Karang Sari Village, it is quite good, every implementation of the village government APBDes will invite community representatives to attend meetings regarding the implementation of the APBDes that will run and after the meeting is over, there will be another invitation for community representatives with the aim of notifying other village communities."

The community is involved in village deliberations to convey aspirations and proposals for what activity plans will be used as work programs by the village government. This is supported by the statement of the source as follows:

"Village deliberations were held to discuss the draft APBDesa with BPD and other invitations such as Community Leaders, Religious Leaders, PKK, KBM, KBMD, Karang Taruna, LKMD and Forkopicam of Koramil Sub-District and Polsek." (Village Secretary)

The statement from the Village Secretary was supported by statements from other sources:

"Actually, for Karang Sari Village, it is quite good, every implementation of the village government APBDes will invite community representatives to attend meetings regarding the implementation of the APBDes that will run and after the meeting is over, there will be another invitation for community representatives with the aim of notifying other village communities." (Head of RT Karang Sari Village)

The aspirations and proposals of the community at the Hamlet level are accommodated in the implementation of deliberations in the Karang Sari village area. The deliberation was held to record all problems experienced by community members at the Hamlet level. The results of the Hamlet level deliberations were brought to the musrenbang to be agreed upon and compiled into a government work program in the form of village RPJM. This is supported by the statement of the source as follows:

"Data on problem networking, problem networking, and proposals through hamlet deliberations, which will later be obtained from each hamlet, data will be obtained about problems in the hamlet, then what kind of problem solving, what kind of program will be implemented will be brought to village deliberations" (Village Treasurer)

Based on statements that have been expressed by the speakers, the Karang Sari village government has implemented several transparency indicators, namely openness in meetings, openness in accepting community participation in expressing opinions and information disclosure.

Transparency of village financial management in Karang Sari village for its implementation is in accordance with Permendagri Number 20 of 2018, where cash recording activities in and out can be easily accessed by the community and there is an information notice board at the village hall. The results of a similar study were also found by Wijayanti et al., (2020) which stated that the principle of transparency was carried out by conveying directly to the community through the installation of banners in which the banner had stated how much ADD the village got.

Implementation Phase

The implementation stage of village financial management is carried out by the Activity Implementation Team and supervised by the village community. In the use of village funds, the Activity Implementation Team must go through several procedures from submitting SPP to the village treasurer to disburse and activities until after the activity is completed must submit an Accountability Report to the village treasurer.

Accountability Principle

The implementation of Village APB from 2018-2020 is seen from the mechanism of distributing funds in accordance with existing implementation procedures. So it can be said that the implementation of Village APB refers to the realization of physical development that has been jointly discussed by village officials and the community to plan the program to be implemented. So the implementation of the Village APB program is carried out after the funds are received by the village head.

"Especially for the planning point for financial processing, we refer to the first work program of the Village Head, the second is data on the networking of problems and

proposals through hamlet deliberations, which later from each hamlet will be obtained data on problems in the hamlet then what kind of problem solving, programs that will be implemented such as apa itu akan dibawa pada musyawarah desa perencanaan itu deliberations in order to compile village RPJM at the beginning of the year of the village head government." (Kaur Planning)

The implementation of village financial management is village revenue and expenditure which is carried out through village cash accounts at banks appointed by the Regent / Mayor. All village revenues and expenditures in the context of implementing village authority are carried out through the village cash account. If the village treasury does not have banking services, the regulations are set by the Regency / City Government. All village revenues and expenditures must be supported by complete and valid evidence.

"Yes, we always, even though the income from Pades proceeds for disbursement is still through the village cash account. which is for the Kebumen area and maybe Central Java through Bank Jateng, so when any sales proceeds, the village income goes to the Central Java Bank account, well the disbursement will still be recorded in the village cash book." (Kaur Planning)

The Activity Implementation Team is responsible for implementing the work program in accordance with what has been prepared in the RKPDesa which is the village government's work plan for one year. The Activity Implementation Team must make SPP to be able to disburse activity funds. This is as expressed by the resource person as follows:

"The mechanism for the endorsement is from the first PK to submit to the treasurer later from the sect to verify whether the PK is in accordance with the RAB or according to the APBDesa after being verified, okay, then submitted to the Kades to approve or not."

The resource person added:

"Yes, so the order is pk, pk submits SPP to the village treasurer verified by the village secretary later in the acc approved by the Village Head, especially if this year it is planned that everything uses banking, banking services. So we will pay through the pk channel, the submission of tuition fees to the treasurer verified by the village secretary is approved by the kades and then it can be transferred, then payments can be carried out."

The SPP will later be submitted to the Village Secretary for review of its compliance with the RAB that has been made. SPP that is considered appropriate will be validated by the Village Secretary and then submitted to the Village Head for approval. The SPP that has been approved by the Village Head will then be handed over to the Village Treasurer to disburse funds for its activities. This is in accordance with what was revealed by the source:

"Yes, so the order is pk, pk submits SPP to the village treasurer verified by the village secretary later in the acc approved by the Village Head, especially if this year it is planned that everything uses banking, banking services. So we will pay through the pk channel, the submission of tuition fees to the treasurer verified by the village secretary is approved by

the kades and then it can be transferred, then payments can be carried out." (Kaur Planning)

Another resource person also revealed that:

"Yes, of course, if the SPP is submitted in accordance with the changes set, in accordance with the weaknesses in the field, then we enter the SPP into the center that how much has been realized, then we apply for SPP for payment." (Kaur Planning)

The Treasurer will record a budget absorption report from the Activity Implementation Team in the General Cash Book accompanied by evidence of the transaction. After the activity program is completed, the Activity Implementation Team will submit an Activity Implementation Accountability Report to the Village Treasurer. This is also supported by statements from sources as follows:

"Yes, definitely, everything must be recorded, it just so happens that now it has used the system, the village financial system so all the village's receipts and expenditures, all the auxiliary books are already there, so it must have been recorded, and God willing, it is neater than in the past because the system is manual. And now for the mas siskudes it is 100% online so we enter the price figures, dates, financial nominal, the center knows, the district knows the district knows when the opening time opens, it can be really transparent if for example there are irregularities from above, automatically go down the kroscek, how come this is like this, ask for clarification to the rich village. So it's really transparent. BPD is like supervising in the village from the district inspectorate or others also monitoring the sub-district also always checks to accompany, so the layered supervision system is impossible from the village if once directly reprimanded automatically reprimanded directly. If you don't reprimand, you don't get a reprimand, one doesn't work one doesn't work two new ones automatically from the inspectorate down." (Village Treasurer)

For accountability, the implementation stage of village financial management in Karang Sari Village has been accountable and guided by Permendagri Number 20 of 2018. This is evidenced by the implementation mechanism that is in accordance with the Permendagri, where the village has a village cash account and in disbursing funds, the technical implementer submits a payment request letter accompanied by a report on the progress of the activities being carried out.

Similar research results were also found by (Sari & Trisnawati, 2021) who stated that the Gumiwang Village government was running well, and was in accordance with Permendagri Number 20 of 2018. This is evidenced by the implementation mechanism that is in accordance with the Permendagri, where the village has a village cash account and in disbursing funds, the technical implementer submits a payment request letter accompanied by a report on the progress of the activities being carried out.

Transparency Principles

Based on the results of interviews that have been conducted, the village government involves the village community in the work program implemented. This is in accordance with what was expressed by the resource person as follows:

"We involve all hamlets, community leaders, representatives from hamlets are invited to jointly compile RKPDes. The RKPDes will also eventually be broken down into the Regional Budget. Now to implement the APBDesa from the RKP to implement the RKP we refer to it based on the existing budget ceiling, pagu the budget obtained that year, for example that year there were PADes, Local Original Revenue, examples of sales from village cash fields, if here there was village cash." (Kaur Planning)

"For the transparency of the budget, it becomes the APBDesa the budget recapitulation is displayed on the notice board in such villages. Later, you can take photos of examples of transparency. So for the flow of planning in Karang Sari Village. And the routine will be like that." (Kaur Planning)

In the implementation stage, residents of Karang Sari Village are directly involved in the implementation of village government work programs. The community is also involved as part of the Activity Implementation Team, which is the main responsibility for the implementation of village government work programs.

The existence of information disclosure on the implementation of activities for the community has been sought by the Karang Sari Village government with the existence of an information board. This is supported by several statements from sources who reveal the following:

"For transparency itself, especially in Karang Sari village, we have done it, we have made detailed financial reports and we have also posted it on the notice board in front of the village head's office. So with the notice board, it is hoped that the village community, especially in Karang Sari, can find out what the village funds are for and can be applied to anything, like that, mas." (Village Head)

"So for cash access in and out, it can be accessed by the people of Karang Sari village, and for the notice board, there is already a mas in front of the village head's office which contains cash in and cash out activities." (Village Head)

"Yes, so the realization report and accountability for realization in the implementation of the APBDES have been informed to all people in the village like that, mas." (Village Head)

This is also supported by statements from other sources:

"That's usually through what representatives from the community there are community leaders who usually exist, invited to the village hall there is a meeting in the form of a meeting there will be told about the construction that will run at what cost and later after completion what is there, another invitation to the elders and to representatives of the community to be notified to them." (RT Chairman)

The Karang Sari Village Government installed a project information board at the village hall as a form of information disclosure for the village community. The project information board contains detailed information about ongoing activity projects ranging from project volume, project budget size, project implementation period, and others.

From the statements expressed by the resource persons, it can be concluded that the Karang Sari Village Government has implemented information disclosure and openness to accept community participation.

The Karang Sari Village Government involves the community as part of the Activity Implementation Team which is responsible for the process of implementing village government work programs. This shows the openness of accepting community participation and the openness of procedures carried out by the Karang Sari Village Government.

Reporting and Accountability Phase

The village government submits reports to the Regent and BPD as community representatives. The reports submitted by the village government are in the form of financial statements, monographic reports and accountability reports.

Accountability Principle

Based on the results of the interviews that have been conducted, the government has the responsibility to make reports to BPD and the Regent. This was expressed by the resource person as follows:

"For the APBDesa report every semester before being reported to the regent through the sub-district, it is first closed and after everything is done, then we submit the report to the regent through the sub-district." (Village Head)

"For reporting and accountability, we usually do it at the beginning of the month of the current year, because the use of village funds itself is carried out until the end of December." (Village Head)

Another aspect of the Accountability Report process is the accuracy of the accountability report even though the report has been stipulated in the Village Regulation. The lack of accuracy of this accountability report can be seen from the realization that has the same nominal as the budget and the lack of understanding of village officials on village financial management. The solution to overcome this is to use the Siskuedes application in the village financial management process so that its use can be monitored.

Based on the results of interviews with about the types of reporting in the Village APB management accountability process as follows:

"Yes, Mas, so for the first semester report, we try to do it all before July." (Village Head)

The Head of Karang Sari Village added the following statement:

"Yes, that's right, Mas, so for the accountability report for the realization of the implementation of the APBDesa to the Regent through the sub-district, we do it at the end of every fiscal year." (Village Head)

All Accountability Reports from Activity Implementers that have been recorded along with evidence of transactions will later be inputted into the Siskeudes by the village treasurer. This is as stated by the Village Treasurer as follows:

"Yes, definitely, everything must be recorded, it just so happens that now it has used the system, the village financial system so all the village's receipts and expenditures, all the auxiliary books are already there, so it must have been recorded, and God willing, it is neater than in the past because the system is manual. And now for the mas system it is 100% online so we enter the price figures, the date, the financial nominal." (Village Treasurer)

With the use of Siskeudes, the Village Treasurer feels that the reporting made is accountable because the system is a financial system originating from the central government. By using the automatic Siskeudes application, the Treasurer has followed the village financial reporting standards from the central government.

The Karangasari Village Government in the reporting and accountability stage of the APBDesa Realization Accountability Report has used the realization accountability report format and has been guided by Permendagri Number 20 of 2018, namely the village has reported the realization of the first and second semesters, as well as the accountability report on the realization of the implementation of the APBDesa in the final budget year.

Transparency Principles

From the results of the interviews that have been conducted, in the reporting stage and accountability of reporting to the community continues to be strived to be delivered properly. This is as stated by the Village Secretary as follows:

"Yes, that's right, but there is a flow where after we agree on the draft APBDesanya we ask for evaluation to the sub-district after the issuance of the sub-district decree on the draft Perdes on the APBDesa, BPD holds village deliberations on the determination of the APBDesa for the year and is agreed upon together with the village government and facilitated by the village government. So BPD is only the one who has the right to deliberate the village, there are also FORKOPICAM and community leaders." (Village Secretary)

The village head added the following statement:

"For transparency itself, especially in Karangasari village, we have done it, we have made detailed financial reports and we have also posted it on the notice board in front of the village head's office. So with the notice board, it is hoped that the village community, especially in Karangasari, can find out what the village funds are for and can be applied to anything, like that, mas." (Village Head)

The village government has implemented the principle of transparency by providing information to the community through information boards, and making deliberations a forum to convey aspirations and exchange ideas and involve all levels of society in the planning and decision-making process.

"Actually, if that's it, but yes, it was only installed in the village hall, so that the community, if they want to know, go to the village hall, the boards in the community hall or in their respective RT places cannot be through online, unless the one from the center is usually the policy of what application from the center can be accessed but for village development the village cannot be accessed by online media." (RT Chairman)

The Village Head added the following statement:

"For transparency itself, especially in Karang Sari village, we have done it, we have made detailed financial reports and we have also posted it on the notice board in front of the village head's office. So with the notice board, it is hoped that the village community, especially in Karang Sari, can find out what the village funds are for and can be applied to anything, like that, mas." (Village Head)

"So for cash access in and out, it can be accessed by the people of Karang Sari village, and for the notice board, there is already a mas in front of the village head's office which contains cash in and cash out activities." (Village Head)

Transparency is openness and freedom given to the community to know development activities originating from the government whose main purpose is for community empowerment. Transparency measures the level of trust of the management in carrying out development activities that must be carried out by the village apparatus.

With an open village government, the use of Village APB will be well controlled, so that it is right on target in developing the village economy. From the statements that have been presented, it can be concluded that the Karang Sari Village government has implemented transparency indicators according to Permendagri Number 20 of 2018. This research is in line with research conducted by (Sari & Trisnawati, 2021).

CONCLUSION

Based on the results of the research contained in the results of the village analysis and discussion, the final conclusions can be drawn from the accountability and transparency research in village financial management in Karang Sari village, Kutowinangun District, Kebumen Regency in 2023, which are as follows:

Accountability of village financial management

Accountability has the main objective to improve the entire performance of village government with tasks charged in order to increase the value and quality of service activities from village government to the community. Assess the village government in carrying out its duties and responsibilities in accordance with applicable laws and regulations.

Accountability for the planning, implementation, administration and reporting and accountability stages of village financial management in Karang Sari Village in its implementation has been guided by Permendagri Number 20 of 2018. Where in village financial management starting from the stages of planning, implementation, as well as reporting and accountability is in accordance with Permendagri Number 20 of 2018. In the reporting and accountability of the Village Government to village finances, an APBDes Realization Report is made. The APBDes Realization Accountability Report is a form of Village Government accountability for the management of village finances in detail which is shown to the trustee so that it becomes transparent and accountable regarding all forms of activities that have been carried out on the fund. Where the Accountability Report for the Realization of the Implementation of the Regional Budget is reported at the end of each fiscal year.

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Transparency of village financial management

Transparency means the openness of the village government to the community. In this case, the village government manages finances openly to the community, because the community must know about the finances because the finances belong to the wider community or public goods. The village government itself is obliged to convey information openly about the Regional Budget to the community. With openness, it can increase people's trust and respect for the village government.

Transparency of village financial management in Karang Sari Village for all its implementation is in accordance with Permendagri Number 20 of 2018, namely the existence of cash recording activities in and out can be easily accessed by the community, as well as with the existence of an information notice board at the village hall, the existence of realization reports and accountability reports for the realization of the implementation of the APBDesa are informed to the community in writing and with information media that are easily accessible to the community, as well as realization reports and accountability reports on the realization of the implementation of the APBDes submitted to the Regent / Mayor through the Sub-District.

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