

TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF BUDGET VILLAGE (APBDes)

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Abstract. *The purpose of this research is to know Whether Purworejo Village Government of Senduro Sub-district has applied the principle of transparency and accountability in the management of Village Fund Allocation and how the management of Village Fund Allocation in Purworejo Village of Senduro Sub-district. The type of this research is descriptive qualitative research items, namely the type of research that attempts to describe and describe the symptoms that occur, where the main instrument in the research is the researcher himself. The method used in this research is triangulation. The results Showed that Purworejo Village Government of Senduro Sub-district has applied the principle of transparency and accountability in the management of Village Fund Allocation. For pengelolaan Allocation of Village Funds in Purworejo Village District Senduro has been running quite well, that is by involving the community in the process of planning the budget of village activities. Every time a transaction takes place a record is made. Although there are still a few shortcomings in the application of the principle of transparency and accountability as well as the management of the Village Fund Allocation, the village government of Purworejo has implemented a Subdistrict Senduro the principles of transparency and accountability well. The limitation of this study is to study only in one village. It is desirable for further research to use more village objects in order to be Able to compare the application of transparency and accountability principles undertaken within each village.*

Keywords: *Transparency, Accountability, Village Financial Management, Village Fund Allocation*

INTRODUCTION

The village is the division of administrative regions under the auspices of districts, which is led by a village chief.

According to Law No. 6 In 2014, the village is the unity of the legal community who have boundaries that are authorized to regulate and manage the affairs of government, the interests of the local community by community initiatives, the right of origin, and / or customary rights recognized and respected in the governance system of the Republic of Indonesia.

Village government administration is a subsystem of the system of governance, so that the village has the authority to regulate and manage the interests of society.

Currently, there are common obstacles perceived by most of the village the village of financial limitations, namely Budget Village (APBDes) that does not balance between expenditures and revenues. However there are some issues that have not villages as mandated by law. Such as a lack of transparency village budget can be seen in terms of policy, finance, and administrative services. Policies are generally formulated by the elite village of villages without going through the process of learning and adequate participation, and habits-for allotments. Along with the budget given, not a few devices village tried to do over the misappropriation of budgetary funds. Even BPD functioning as the supervising institution in the village and should carry out its duties and functions should be the maximum, but only a formality institutions without having progress is encouraging.

Facts on the field during this accountability and reporting on budgets villages in Purworejo District of Senduro Lumajang not in accordance with the rules Invite - Invite. Villagers do not want too much meddling in government affairs, this is because people do not understand in government affairs or deliberately did not want to bother. Community participation is needed, to support the development of the village for the better. Therefore necessary funds management accountability reporting timely and accurate village of village officials, as well as the need to establish good communication between various stakeholders (community and village officials). This control function is very important to see how far the transparency of village government financial management during the year.

This research was conducted in order to determine the application of the principles of transparency and accountability in the management of village government Budget village in Purworejo District of Senduro Lumajang.

LITERATURE

Transparency

is the concept of transparency in this research is the opening of access for the public to obtain information about the planning,

implementation, monitoring, and accountability of the Village Fund Allocation (ADD).

Transparency is to provide financial information that is open and honest with the public based on the consideration that the public has a right to find out openly and comprehensively on government accountability in the management of the resources entrusted to him and his obedience to the laws and regulations.

According to Hari Sabarno (2007: 38) that: "Transparency is one of the fundamental aspects for the realization of good governance."

Transparency is very important for the performance of the functions of government in carrying out the mandate of the people. Given the current government has the authority to take important decisions that affect the people, government should provide full information on what to do. With transparency, the lie is hard to hide. Thus transparency become an important instrument that can save people money from acts of corruption.

Transparency in public financial management are the principles of good governance which must be met by the public sector organizations. By doing this transparency, the public will get the actual and factual information. So that they can use the information to compare the financial performance achieved as planned, assess whether there is corruption and manipulation in the planning, implementation, and accountability budget, determine the level of compliance with laws and regulations that relate, understand their rights and obligations of each parties, ie between the management of public sector organizations with the public and with other relevant parties. (Mahmudi, 2010).

There are at least six principles of transparency raised by Humanitarian Forum Indonesia (HFI), namely:

- The existence of information that is easily understood and accessible (funds, means of implementation, assistance or programs)
- The existence of publications and the media on the activities and financial details.
- The existence of periodic reports on the utilization of resources in the development of projects that can be accessed by the public.
- The annual report
- of the Website or publication media organization
- Guidelines for information dissemination

Criteria budget transparency that can be used to measure transparency in planning and budgeting as proposed by Kristianten (2006), that: transparency can be measured by several indicators, including:

- Availability and accessibility of budget documents
- the clarity and completeness of the information in the budget document
- disclosure of the
- regulatory framework that ensures transparency

Based on the explanation, some of the principles referred to in this study, among other things, the disclosure of information that is easily understood by the public, the publication of the financial details Allocation Fund Village, their periodic reports on the management of the Village Fund

Allocation (ADD) which is carried Purworejo village government to the public.

The principle of transparency create mutual trust between the public and the government through the provision of accurate and adequate information.

Transparency will reduce the level of uncertainty in the decision making process regarding the management of rural funds, for the dissemination of information which have access only owned the government can provide the opportunity for the public to participate in making decisions, such as village meetings conducted by deliberation. In addition, transparency could narrow the opportunities for corruption within the scope of village government with the community to participate in the decision.

Accountability

According to the United Nations Development Programs (UNDP), accountability is an evaluation of the process of implementation / performance of the organization to be held accountable as well as feedback for the leadership of the organization to be able to further improve the performance of the organization in the future. Accountability can be obtained from:

- a. The attempt to make the government officials responsible for any behavior capable and responsive government in which they get their identity authority.
- b. Determination of criteria for measuring the performance of government officials as well as the establishment of mechanisms to ensure that standards are met.

Accountability (*accountability*) is a duty to give an account or answer, and explain the performance and actions of a person of legal entity to the leadership of an organization that has the right or in authority to request information or accountability.

Accountability can be interpreted as a form of liability to account for success or failure of the implementation of the organization's mission in achieving the goals and objectives that have been set previously, through a medium that is conducted periodically accountability. Basically, accountability is the provision of information and disclosure of activities and financial performance to the parties concerned. The government, both central and local, should be able to be the subject of a conduit of information in order to meet the public's right, namely the right to know, right to be informed, and the right to be heard aspirations.

Dimensions include legal accountability of public accountability and honesty, managerial accountability, program accountability, accountability policies, and financial accountability. Managerial accountability is an important part of creating the local government management credibility. Non-compliance with the principle of accountability can lead to far-reaching implications. If people judge the local government is not *accountable*, people can demand change of government, the replacement officials, and so on. Low levels of accountability also increases the risks of investing and reduces the ability to compete and efficiency.

Achieving accountability is the main purpose of public sector reform. Mangharuskan demands public accountability of public sector institutions to put more emphasis on horizontal accountability not only vertical accountability. Demands that then arises is the need of external financial reports be prepared to describe the performance of public sector institutions.

Accountability is accountable for resource management and policy implementation is entrusted to entities reporting in achieving the goals set periodically.

Public sector accountability are required to be a tool of planning and control of public sector organizations to effectively and efficiently, as well as facilitating the creation of public accountability. The public sector is often in value as a hotbed of inefficiency, waste, leakage source of funds and institutions are always losers. Sketor organizations demand that the public pay attention to *value for money* in running its activities.

Value for money is the concept of the management of public sector organizations which rely on

- 1) Economics, meaning the extent to which the public sector can minimize the input of *resources* used is to avoid wasteful spending and unproductive.
- 2) Efficiency, ratio *input-output* associated with performance standards or targets that have been set
- 3) effectiveness, level of achievement of program outcomes with the targets set.

Budget Village (APBDes)

Budget Village, hereinafter referred to APB Village, the annual financial plan Village Government. APBDes is a formal document an agreement between the village government and village consultative body which contains about spending set to conduct the village government for a year and a source of revenue that is expected to cover the shopping purposes or financing required if expected to be a deficit or surplus. (Yuliansyah and Rusmianto, 2016: 27)

Budget Village (APBDesa) is a village ordinance that includes sources of revenue and expenditure allocation village within one year. APBDesa consists of revenue village, shopping village and financing. APBDesa draft addressed in rural development planning. Village head along Village Consultative Body (BPD) APBDesa set each year by village regulations.

Village Allocation Fund

Village Allocation Fund, hereinafter referred to as ADD, is the equalization funds received by the district / city in the Budget of districts / cities after deducting the Special Allocation Fund. (Regulation of the Minister of the Interior No. 113 of 2014)

Government Regulation No. 22 Year 2015 on the Amendment of Government Regulation No. 60 Year 2014 About the Village Fund Originating from the Budget of the State to explain a few things, including: Budgeting Village Fund in State Budget Allocation Village fund by District / City, Village fund Allocation per village, the Village fund distribution, use of village funds, village funds and Sanctions SILPA Village Chief, Village fund 10% in the budget.

RESEARCH METHODOLOGY

Study Design

In this study, using descriptive research using qualitative research approach. So that the data used also qualitative data. Qualitative data is the data type that is expressed in the form of words and descriptions, it can even be a short story. In some specific data, to show the difference in the form of levels or tiers, although not clearly demarcated. And in this study, which is intended as a research site of the Office of Purworejo in Jl. Sumorejo Purworejo District of Senduro.

Techniques of Data Collection

In this study the researchers, there are several data collection techniques are interviews, direct observation and analysis of documents Purworejo village as a location for research. In addition to qualitative research, quality of research is highly dependent on the quality and completeness of the data produced.

1. Interview

In this interview research plays an important role, because the researchers used an interview method to collect data and information. According to Deddy (2010: 180), the interview is a form of communication between two people, involve a person who wants to obtain information from the other person by asking questions, based on specific objectives.

Subjects were interviewed in this study is devoted to the elements of leadership that melakukakan Village Fund Allocation management policy in Purworejo District of Senduro Lumajang and researchers will be asked directly to users, namely the Village Fund Allocation village chief, village, villagers and user interests. Selection of informants is to consider matters relating to the theories examined in this study, and have interacted directly with the village government officials who served as a constituent of the Village Fund Allocation in Purworejo.

2. Observations

According to Nasution (1988) in Sugiyono (2015: 64) that "observation is the basis of all science. Scientists can only work based on the data, the facts about the world of reality obtained through observation.

"The observations were made to observe firsthand the application of the principles of transparency and accountability in the management of the Village Fund Allocation Senduro Purworejo in District Lumajang. Nazir (2013: 154), direct observation or direct observation is a way of collecting data using the eye without the help of other standard tools for this purpose.

3. Documentation Analysis

According Sugiyono (2015: 82) that "the document is a record of events that had passed. Documents can be in the form of text, images, or the monumental works of man.

"In this study the documentation focused on two places, namely the Government Section and District Purworejo Senduro Lumajang. But researchers will tend to be on the part of the Government of Purworejo as a research site for the duties and functions of the organization is as a facilitator of the Local Government before the policy was implemented to the district level and then to the village.

Data Analysis Techniques

According Sugiyono (2015: 89), data analysis in qualitative research conducted since before entering the field, for the field, and after completion of the field. However, in qualitative research, data analysis is more focused during concurrent with data collection in the field.

1. In the field Before the analysis

of analysis conducted on the results of preliminary studies or secondary data, which will be used to determine the focus of research. But this is temporary, and will be developed after investigators went in and while in the field.

In this study, the research carried out on the management of the Village Budget (APBDes). However, based on the fact that, in APBDes also contained details about the Village Fund Allocation. But investigators still focused on the management of the Village Budget is based on legislation that has been set.

2. Analysis on the Ground During

Miles and Huberman (1984) in Sugiyono (2015: 91) suggests that activity in the qualitative data analysis performed interactively and continues over time through, so the data is saturated. Activities undertaken in the analysis of the data, that is *data reduction*, *a data display*, and *conclusion drawing / verification*. Step-by-step analysis is shown in the following figure:

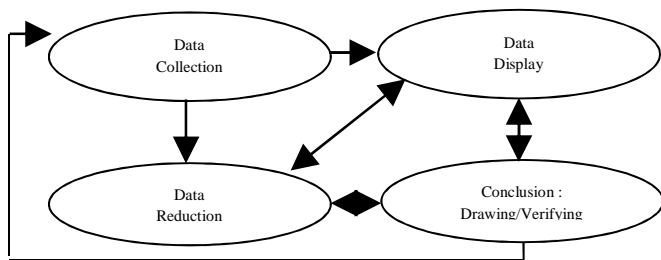


Figure 1 Component Analysis Data

Source: Sugiyono, (2015: 92)

a. Data Reduction (Data Reduction)

According Sugiyono (2015: 93) that "data reduction is a thinking process sensitive that requires intelligence, the breadth and depth of insight that high.

"the reduction means summarizing the data, choose the basic things, focus on the things that are important, look for themes and patterns. In this research has focused on the Village Fund Allocation (ADD).

b. Data Display (Presentation of Data)

After the data is reduced, then the next step is data display. According Sugiyono (2015: 95) that in kualitatif research, data presentation can be done in the form of a brief description, chart, relations between categories, *flowchart*, and the like.

With data display, it will be easier to understand what is happening, to plan further work based on what has been understood that.

c. Conclusion Drawing / Verification

The third step in the analysis of qualitative data according to the Sugiyono Miles and Huberman (2015: 99) is the conclusion and verification. Conclusion The proposed initial provisional, and will change if no strong evidence supporting the next phase of data collection.

After determining the focus of research has been done and data display, then the next will be concluded from the results that have been obtained previously display.

RESULTS

Overview of Research Object

Purworejo is one village in the district Senduro Lumajang Regency East Java Province, located in the eastern part of the District Senduro. Purworejo established in 1926 shards of Karangnom village, at that time headed by a village chief named P. ARBAK (Karanganom village) and to Purworejo led by the village chief named P. PORJO, so disebutlah Purworejo.

Administratively, the area of Purworejo is 306 160 hectares, located in the District of Senduro Lumajang with boundary north is the village of West District of Padang, the southern boundary of the Village Karangnom District of Pasrujambe, the western boundary of the Village Sarikemuning District of Senduro, and the eastern boundary of the Village Sentul and the village of the District Purwosono Summersuko.

Implementation of Transparency in the Management of Village Allocation Fund in Purworejo District of Senduro

application of the principles of transparency aims to build confidence of all parties from the budget plan activities implemented. Government Purworejo build public confidence by providing information disclosure in the Village Fund Allocation planning process each year. Transparency in the Management of Village Allocation Fund has been described by the Secretary Purworejo:

"In the management of the Village Fund Allocation, we involve the team 11th in the planning process to be present in the Council Plan for Rural Development (Musrenbangdes) and participated in the determination of the village budget."

Openness is done by government of Purworejo in the planning and implementation process is intended to provide budget information which will be implemented for one year .. So that gives understanding to the community and work together in implementing rural development in accordance with its intended purpose. Government Purworejo only have internal auditors, as expressed by Mrs. Kaur Finance Waqi'atul Khoiro as Purworejo, Purworejo that have an internal audit, an audit is usually conducted in March, in the process of auditing the financial statements, the audit team saw the financial statements and interviewing the parties involved in the financial management, the village chief and financial kaur and the parties accept the results of the financial audit is the superintendent.

In the budgeting process, the involvement of the community is needed to learn to be responsible for selection and implementation decisions. Purworejo give people an opportunity to participate in the budgeting process, associated with a form of community participation, Mrs. Waqi'atul Khoiro as Finance said:

"Participation in the budgeting process could take the form of direct involvement in the budgeting process, proposed activities, suggestions and constructive criticism, moral and material support.

"Giving people an opportunity to participate in the budgeting process agreed upon by the village chief who found form of community participation in the form of proposals and suggestions submitted in relation to the construction Musrenbangdes Purworejo.

From the above opinion can be concluded that Purworejo has given opportunity to the public in the budget process by the community in the rural development needs.

Application of the principle of transparency in the management of the Village Fund Allocation in Purworejo District of Senduro been running quite well, with a framework that describes the duties and responsibilities of each person in charge. In the Village Fund Allocation Management (ADD) in Purworejo District of Senduro inform the development budget will be implemented for one year, to give confidence to the stakeholders, especially the public.

Applying the Principle of Accountability in the Management of Village Allocation Fund in Purworejo District of Senduro

Government of Purworejo District of Senduro in determining the targets set by Musrenbangdes aimed to determine the priority scale development program so that planning in accordance with the results of the implementation and evaluation materials that can be used as a reference in the decision ,

From the description it can be concluded that the evaluation is done at a village meeting with Tim 11. The evaluation result is a material consideration for the analysis of the needs required in budgeting forthcoming so that the program would be more effective and efficient.

In a previous theory explained that the purpose of accountability is able to determine the appropriate destination. It is the goal right here is to utilize the fund management as effectively as possible and can be accounted for on the purpose of the program. In Purworejo in determining the adjusted budget with development objectives will be implemented.

Purworejo government has implemented the principle of accountability in the management of the Village Fund Allocation (ADD). It can be seen from every rural development program implemented, always leads to the vision and mission of the village. So that each program is implemented, has the benefit of society and the budget spent can be effective and efficient.

Documentation and information in the management of the Village Fund Allocation (ADD) in the village have been adopted by the Government of Purworejo District of Senduro, namely the existence of making RKAD the Village Fund Allocation planning, proposal development, an accountability report is accompanied by physical evidence.

Policy objectives in the management of the Village Fund Allocation (ADD) is very important, which is to set a goal and the most important thing to implement. After the determination of the policy objectives achieved, the

village government should assess the policy is already in accordance with the expected results. Yardstick in assessing the budgetary policy objectives in Purworejo, namely by looking at the planned budget in accordance with the budget spent. It disampaikan by the secretary of the village.

The principle of accountability provide accountability must be submitted by stakeholders. All the policies and policy information in the financial management of the village, the village government to disseminate information via the internal meeting, which was attended by Team 11.

From the information on the Village Fund Allocation management policy, of course, there are things that become complaints or problems perceived by stakeholders interest, the village government should be able to accommodate and provide solutions to any problems that occur. Purworejo in public complaints mechanism is done by submitted to the Chairman of RT and will be presented in the meeting. This is explained by the Financial Kaur, that their complaints from the public submitted and finalized in the meeting as well as solutions.

It can be concluded that the application of the principle of accountability in the management of the Village Fund Allocation (ADD) in Purworejo is quite good, with the creation of documentation of any budgetary outcomes of activities, providing information to stakeholders on policy information Village Allocation Fund (ADD), the target policies that have been implemented in accordance with the vision and mission as well as the village of assessment or evaluation of any development undertaken for consideration and decision.

Village Allocation Funds Management in Purworejo District of Senduro

the Village Fund Allocation contained in Purworejo village of Rp 144 million, - has been well-managed. It has been described by Ms. Kaur Finance Waqi'atul Khoiroh as Purworejo, that "the Village Fund Allocation Management in Purworejo has been carried out in accordance with the applicable regulations."

a. Village Fund Allocation Planning

In the planning of the Village Fund Allocation in Purworejo District of Senduro, the village government melibatkan 11 teams in Musrenbangdes (rural Development Plan Meeting). The 11 teams, namely the Village, Village Consultative Body (BPD), Companion Village, Village Community Resilience Institute (LKMD), PKK, RT, RW, Youth, Community Leaders, Community Institutions, and the Institute of Rural Economy.

Results of Musrenbangdes in 2016 has been determined that Budget Activity Village Allocation Fund in 2016 amounted to USD 324 195 000, - with details of 30% from the Village Fund Allocation (ADD) worth USD 97.2585 million, - used for personnel expenditure and expenditure form of honorarium goods and services in the form of shopping consumables. While 70% of Village Allocation Fund (ADD) worth USD 226 936 500, - used for activities in the field of governance, capital expenditures, Division of Development of Society and Community Empowerment.

b. Implementation of the Village Fund Allocation

In the implementation of the Village Fund Allocation needed ADD good governance so that the funds are targeted and can be used for the benefit of community development and empowerment. Community empowerment in pemafaatan ADD should refer to the principles of financial management of the village. This was stated in Minister Regulation No. 113 of 2014 concerning Financial Management of Rural article 2, paragraph 1, which reads: "Rural Finance is managed by the principles of transparency, accountability, participation, and is orderly and disciplined budget".

c. Reporting Village Allocation Fund

Reporting Village Allocation Fund (ADD) held by each village, especially Purworejo District of Senduro serves to determine how the development process of the management of the Village Fund Allocation in Purworejo District of Senduro.

Breakdown of Fund Utilization Plan (RPD) Budget Activity Village Allocation Fund (ADD) Non SILTAP Fiscal Year 2016, that of the budget set at Rp 324 195 000, - realized Rp 297 068 100, - so there SILPA (Surplus Perhitungan Anggaran) Rp 27.126.900,- yang akan digunakan sebagai Anggaran Pendapatan Tahun 2017.

d. Village Fund Allocation Accountability

The accountability ADD physical side in Purworejo District of Senduro in general can be said to work well, because the current means of data collection / physical infrastructure has been completed 100%.

Table 2
Results of Infrastructures that have been built in Purworejo District of Senduro 2016

No	Means Built	Results
1.	Construction Fence Village Office	Good
2.	Construction Rabat Sidorejo Jalan	Good
3.	Development Dusun Sidorejo Talut	Good
4.	Rabat Road Development Kampungbaru	Good

Source: Final Report ADD Purworejo 2016 and Fields of observations

From the result of accountability in Table 2 results Infrastructures built by Purworejo 2016, showed that the results achieved by the Purworejo District of Senduro well, so physically accountable. And the Government of Purworejo need to apply the principle of accountability. Accountability or form of accountability is a form of necessity that needs to be done by the village government who became the financial manager of development administration at the same time against the people who are the beneficiaries or the target group. Akutabilitas principle in this sense that the performance and actions of village government accountable. Thus, any implementation of kegiatan that use the budget must be accounted for properly.

CONCLUSION

In the implementation of the principle of accountability is also supported by the Village Fund Allocation Accountability Report taken of Accountability APBDes in Purworejo District of Senduro Lumajang.

Implementation of the Village Fund Allocation (ADD) in Purworejo District of Senduro outline already implementing the principle transparansi. By involving team 11 beraggotakan of several community representatives to plan and report on implementation of the Village Fund Allocation (ADD), it is included in the principle of transparency. But the Village Fund Allocation reporting results just announced for the 11 team, and not in the expose in the village notice board, so that people who are not involved in the team of 11 is not easy to know the results of the management of the Village Fund Allocation (ADD).

The principle of accountability in Purworejo District of Senduro in the management of the Village Fund Allocation already well underway. This has been evidenced by the pencatantan for every transaction that occurs with the involvement of the parties concerned. Every transaction carried out both village officials and people who have used the Village Fund Allocation fund (ADD) must submit proof of the transaction in the form of a memorandum or receipts to be done recording by the Financial Kaur village. This is done to avoid any errors in recording transactions. In addition to the details of the transaction, the reporting of the Village Fund Allocation (ADD) village government carried out three phases, which in Phase I that month from January to April, Phase II that month from May to August, and Phase III of the month of September to December. Thus reporting Village Allocation Fund (ADD) to be more detailed and more easily understood.

In the management of the Village Fund Allocation (ADD) in Purworejo District of Senduro, has adapted to the Minister Regulation No. 113 of 2014, that the budget planning activities, the village government involving communities have formed a team that is Team 11. For the implementation of the Village Fund Allocation (ADD) all those who spend money Village Allocation fund (ADD) must submit proof of the transaction to be done recording. Upon entering reporting stages Village Allocation Fund (ADD) Rural Financial Kaur makes the report data every stage. When it memsauki end of the year, a report on each stage will serve as one becomes Accountability Report Village Allocation Fund (ADD) which will be submitted to the Regional Government.

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