

Accountability and Transparency of Village Government in the Management of the Village Revenue and Expenditure Budget (APBDes) of Labuapi Village, West Lombok Regency

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ABSTRACT

The purpose of this study is to analyze the implementation of accountability and transparency and identify the challenges faced by the village government in realizing accountability and transparency in management (APBDes) in Labuapi Village, West Lombok Regency so that this research contributes to providing input to the village government in order to improve more transparent and accountable village financial management. This study uses a qualitative research method with a descriptive approach. Data collection uses observation, in-depth interviews, and documentation methods. The results of the study show that the implementation of accountability and transparency in the management of the APBDes is carried out optimally and in accordance with the applicable laws and regulations. However, there are several challenges such as differences in interests between stakeholders, budget limitations, unexpected external factors, this affects the realization of development programs so that it requires adjustment of the priority scale

INTRODUCTION

Indonesia is a country that stands on the basis and support of villages and places villages as the pioneers of a democratic system that has full sovereignty and autonomy. Villages play a very important role in the social life of the community, namely as an autonomous village institution that has deeply rooted customs, rules, and runs on its own without much intervention from outside powers.

The implementation of regional autonomy in Indonesia can be seen as a strategy that has two goals. First, the granting of autonomy to the regions aims to answer the demands of the community related to three main issues, namely the division of power, the distribution of funds, and independence in the management system in the regions. Second, regional autonomy is intended as an effort to strengthen the national economy in facing the era of free trade (Faradhiba & Diana, 2018).

In recent years, village financial management has become a public concern. This is due to the many cases of misuse of village funds that have been revealed in various regions of Indonesia. There are cases of several village heads reportedly using village funds for personal interests which not only hinder development but also damage public trust in the village government. This phenomenon shows that there is a gap in the application of the principles of transparency and accountability in village financial management. Lack of openness in reporting on the use of the budget and weak external supervision often hinder the realization of development in accordance with the needs of the village community.

Villages are the spearhead of the government that has a role in supporting national development. With the enactment of Law Number 6 of 2014 concerning Villages, villages are given greater authority, including the management of the Village Revenue and Expenditure Budget (APBDes). This policy aims to strengthen village development through the allocation of village funds (ADD) and Village Funds (DD) which continue to increase every year. However, increasing the budget is a challenge, especially in ensuring the use of a transparent and accountable budget. The phenomenon of lack of transparency and accountability is often caused by the limited capacity of village officials in financial management. Lack of openness in reporting the use of the budget and weak external supervision are the main causes so that the realization of the budget is not fully in accordance with the needs of the community and the potential of the village.

Accountability in village financial management is one of the important issues in efforts to realize good governance at the village level. With the enactment of Law Number 6 of 2014 concerning Villages, of course, this is an important milestone in village financial management. The village government is given great responsibility for the management of the Village Revenue and Expenditure Budget (APBDes) aimed at improving the welfare of the village community through community development and empowerment. On the other hand, the increase in budget allocation also poses challenges in budget management related to transparency and accountability. In order for

transparency and accountability to be realized, it is necessary to have the support of a good financial management and reporting system so as to produce relevant and easy-to-understand information (Rantika, 2018). Accountability is one way to realize good *governance*, especially within government agencies. The implementation of accountability can be done by applying the underlying principles (Gumohung et al., 2024). The purpose of the application of these principles is to improve government performance effectively and transparently and is supported by a strong commitment to its implementation.

Transparency is also very important for the implementation of government functions in carrying out the mandate of the people. Considering that the government currently has the authority to make various important decisions that have an impact on many people. The government must provide complete information regarding what Faridah & Suryono Bambang (2015) are doing. Transparency is a principle to ensure freedom for everyone to be able to obtain information that the community is entitled to obtain both at the stages of the planning, implementation, and accountability process. Reporting is built on the basis of freedom to obtain information related to the public interest, directly available to those in need (Zikri, 2021).

The transparency and accountability in question refers to the provisions of Law No.6 of 2014 concerning Villages where in article 24 points d and g and the Regulation of the Minister of Home Affairs of the Republic of Indonesia No.113 of 2014 concerning Village Financial Management Article 2 paragraph 1 which states that village financial management must be carried out based on the principles of accountability and transparency. Transparency and accountability, of course, must be really implemented and receive serious attention for all stakeholders in the village, both the government and the surrounding community in order to encourage the achievement of village independence in managing the Village Revenue and Expenditure Budget (APBDes) Sangki et al., (2017).

However, the main responsibility in realizing these principles lies with the role of the government itself. The number of cases of village financial abuse that are rampant in various regions of Indonesia shows that the root of the problem often lies in the lack of transparency and low level of accountability in village financial management. Non-compliance with this principle not only hinders village development but also damages public trust in the village government. Therefore, in increasing the capacity of village apparatus, a more transparent financial management system.

In providing greater authority in financial management, this raises challenges in terms of transparency and accountability, this demand requires the village government to be able to carry out budget management properly, convey information clearly and easily understand, and involve the community in the planning, implementation, supervision and evaluation process. In realizing good governance, the village government is expected to be accountable administratively, technically, and legally.

According to Hotimah (2017) in the management of the APBDes there are several principles that must be met; (1)All activities are carried out transparently and are known by the general public; (2)The community is actively involved starting from the planning, implementation, supervision, to maintenance process; (3)Every activity must be accountable administratively, technically, and legally.

Several previous studies that underline the importance of implementation and accountability in the management of the APBDes such as the study of Faradhiba & Diana (2018) the results of the research show that the Banjarsari village apparatus has implemented the principle of transparency; (Rantika, 2018) the results of his research stated that the application of the principles of accountability and transparency in Nagari Balimbing has begun but there are still shortcomings, especially in terms of the publication of budget realization accountability reports to the community; (Fatimah, 2021) The results of her research show that the Kandangan Village Government of Cerme District has managed the allocation of village funds (ADD) in accordance with the provisions of the central government, while the research (Hotimah, 2017) stated that the application of the principles of transparency and accountability by village heads in the management of the APBDes has gone well, but there are still some weaknesses that need to be improved. From these various studies, the author was encouraged to conduct research in Labuapi village to find out the application of the principles of transparency and accountability of the village government in the management of the APBDes.

Labuapi Village, which is located in West Lombok Regency, West Nusa Tenggara, is one of the villages that receives village fund allocation and is certainly responsible for its management. Labuapi Village was chosen as the location for the research because this village is not only one of the recipients of the Village Fund (DD) but this village is also developing in terms of development but still faces challenges in managing the APBDes. In this case, it is important to understand how the village government applies the principles of transparency and accountability as well as the evaluation of obstacles faced in village budget management. The researchers' interest in this research is driven by the increasing urgency to understand the factors that affect the successful implementation of transparency and accountability. Transparency and accountability are not only administrative principles, but also to ensure that village development runs according to the needs of the community and strengthens public trust in the village government.

This study aims to analyze the implementation of accountability and transparency and identify the challenges faced by village governments in realizing accountability and transparency in the management of the Village Revenue and Expenditure Budget (APBDes). By reviewing this, it is hoped that this study will contribute to the literature on village financial management as well as provide practical guidance for village governments in improving better budget management performance.

Based on the description above, it motivates researchers to conduct research entitled "**Accountability and Transparency of Village Governments in the Management of Village Revenue and Expenditure Budgets (APBDes) in Labuapi Village, West Lombok Regency**"

LITERATURE REVIEW

Village Government

Villages are the smallest units in the government structure in Indonesia, and have a very important role in the development and management of resources. According to Law of the Republic of Indonesia Number 6. In 2016, a village was defined as a legal community unit that has an area with a certain language and has the authority to regulate and manage government affairs and the interests of the local community. This shows that the village is not just a geographical area, but also a social entity that has the right and authority to manage its own affairs (Fatimah, 2021). Law No. 6 of 2014 concerning village government provides a legal basis for villages to organize an autonomous government that regulates government affairs, development, community empowerment, and village financial management. This law stipulates villages as entities that have authority in development planning and resource management. The village government consists of the village head and BPD who supervise the policy, development is carried out through village deliberation, while village financial management must be transparent and accountable. This is of course the central and regional governments are fully responsible for providing facilities and support to increase village capacity. Village governments regulated in the principle of subsidiarity provide space for villages to innovate and adapt to needs. Therefore, as part of the government organizer at the village level, the village government has the responsibility to carry out various government affairs, development, and activities related to the community. Village funds come from the State Revenue and Expenditure Budget allocated to villages through the district/city Regional Revenue and Expenditure Budget, these funds are used to support the implementation of village government, the implementation of development, and so on (Hariyanto, 2021). This means that the village government must maintain the social and economic stability of the community, where as an institution close to the needs of the community, the village government is expected to be able to identify existing problems and provide solutions that are right on target.

Village Revenue and Expenditure Budget (APBDes)

The Village Revenue and Expenditure Budget (APBDes) is an annual financial plan of the village government that is discussed and approved jointly by the village government and the Village Consultative Body (BPD) and determined through village regulations. The APBDes is an important instrument in supporting the implementation of development, community empowerment, and the implementation of village government (Permendagri No. 20 of 2018). APBDes is an annual budget draft from the village government that is discussed and agreed upon jointly between the village government and the village consultative body and then ratified through village regulations. According to Faridah & Suryono Bambang (2015) one of the sources of village income is the

financial balance fund between the central and regional governments which is budgeted annually 10% of the APBD to support empowerment, improve welfare, and encourage equitable distribution of village development, this fund is allocated through the district, provincial, and central APBD. Therefore, every year it is necessary to realize an allocation of 10% of the APBD for Village Fund Allocation (ADD). According to Faradhiba & Diana, (2018) The Village Expenditure Revenue Budget (APBDes) is a form of village management accountability in providing information to the community and the government related to village management in providing information to the community and the government regarding the management of village funds. The APBDes contains reports on various village activities and programs financed from village finance which includes income, expenditure, and village financing. Village revenue includes revenues that come in through the village account which is the right of the village in one budget year and does not need to be returned. According to Gumohung et al., (2024) village revenues are grouped into three main categories, namely Village Original Revenue (PAD), transfer income consisting of Village Funds (ADD), regional tax revenue sharing from districts/cities, other levies, Village Fund Allocation (ADD), and assistance from provincial and district/city APBDs, while other revenues include grants or non-binding donations from third parties and other legitimate income. So that the APBDes is an annual financial plan of the village government that is prepared and agreed upon jointly between the village government and the Village Consultative Body (BPD), and is determined through village regulations. The APBDes functions as a tool for accountability and management of village finances that supports development, community empowerment, and the implementation of village government. Village financial management, in the implementation of the APBDes, requires internal control and an effective and adequate accounting system, so that the quality of the financial reports produced can be accounted for clearly (Rahayu et al., 2019).

Accountability of Village Financial Management

The current government system provides villages with support for local governments, especially in the implementation of government and development. Accountability is a measure that shows whether the activities of the village government or the services carried out by the government are in accordance with the norms and values embraced by the people and the higher government in terms of the Law (Zitri, 2022). According to Saidin & Rinanda (2022), accountability is the obligation of the village government in accounting for the management and implementation of the use of village finances. So that the accountability of the village government refers to the extent to which the village government can account for the use and management of the village budget (APBDes) to the community and interested parties. Village Law No. 6 of 2014 has provided a strong legal basis for villages to exercise their autonomy, but still with the obligation to account for all financial activities to the community and the higher village government. This of course aims to ensure that the management of the APBDes is carried out optimally so that it can improve the welfare of the village community.

Transparency of Village Financial Management

Transparency in government means that the government routinely discloses material information to interested parties. This principle of openness provides opportunities for the public to know and have wide access to information about regional finance (Hanifah & Praptoyo, 2015). One form of applying the values and principles of good governance is the transparency of the apparatus and the development of transparent and accountable public management. Transparent management is access for the community to be able to know and obtain information related to existing management, this means that in the implementation of the village government must be more open to the community on their rights to obtain and know information accurately and without discriminatory elements and be able to pay attention to the provisions of existing regulations (Anjelia & Merini, 2022). Transparency aims to increase accountability and public trust in village financial managers. Transparency is an effort to provide open and honest information to the public in accordance with the consideration that the community also has the right to know openly and comprehensively the government's accountability in the management of entrusted resources. According to (Bovens et al., 2015) that social relations where the accountant or responsible party is obliged to provide an explanation to the forum (the supervising party) and can be evaluated, in the sense that transparency in village government is important to support accountability. In terms of transparency, the village government must have the principle of openness and information disclosure is a form of the obligation of the village government to convey financial information accurately, honestly, and in accordance with the rules so that this is the basis for the community to understand the village resources that are managed. The concept of transparency outlined by (Hanifah & Praptoyo, 2015) and (Anjelia & Merini, 2022) aims to increase public trust in village financial management. This Hal is in line with the view (Bovens et al., 2015) that accountability is not only about the obligation to explain but also about building legitimacy and trust in the government or actors.

Conceptual Framework

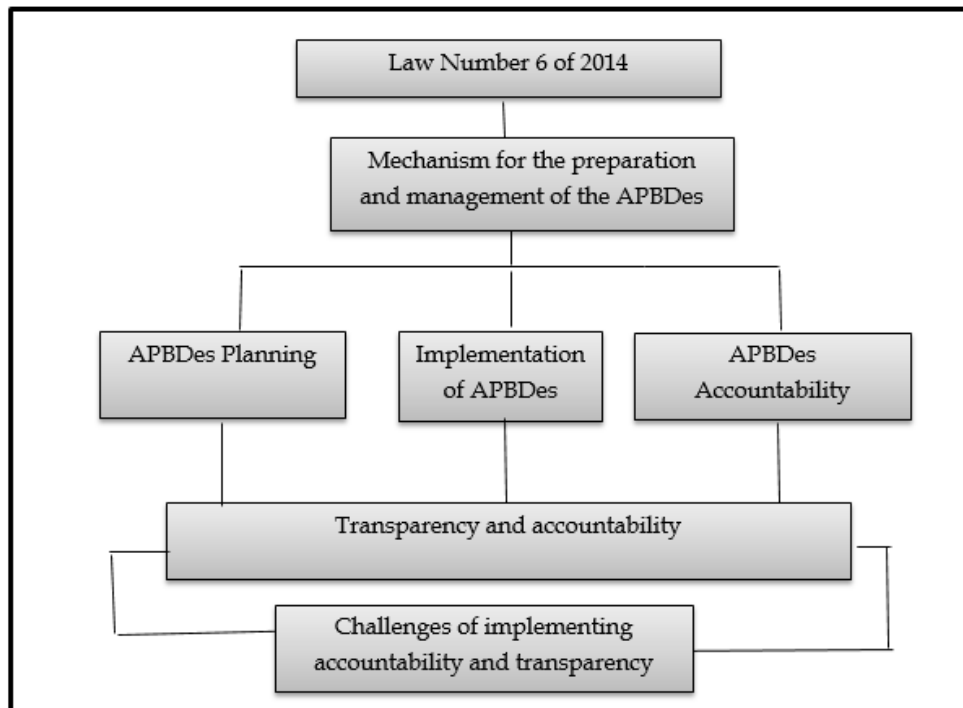


Figure 1. Conceptual Framework

METHODOLOGY

This research method is a qualitative research with a descriptive approach. Qualitative descriptive research provides a systematic, factual, and accurate account of facts, characteristics, and their relationships to the phenomena under study. This study aims to understand the phenomena experienced by the research subjects such as behavior, perception, motivation, action, as a whole (Ika Asmawati & Prayitno Basuki, 2019). The qualitative research approach is built on the belief that social phenomena can be understood through a variety of different ways, this belief includes the premise that research is specific, subjective, and designed to predict. This research is located in the Labuapi village office, Labuapi district, West Lombok Regency, Labuapi Village was chosen as the research location because this village is one of the villages that receives the Village Fund Allocation (ADD) and manages the Village Revenue and Expenditure Budget (APBDes), this location is relevant to conduct research on accountability and transparency of APBDes management because researchers observe that transparency and accountability of APBDes management in Labuapi Village is still a challenge and has not been maximized. The data in this study is primary data, namely data from interviews with informants, previously planned interviews, namely single interviews (one after another informants). Then the data from the conversation or interview between the researcher and the informant was recorded using a mobile phone voice recorder and then copied on the record. The informants of this research are two people, namely parties directly involved in the management of the APBDes consisting of the village secretary and the chairman of the village consultative body (BPD). Data collection was conducted through the stages of observation, interviews, and

document analysis. The interview was conducted face to face with informants to obtain in-depth information regarding the management of the Village Budget (APBDes). Interviews were conducted directly with informants to obtain in-depth information about the management of the Village Budget (APBDes). These interviews were semi-structured in nature where the researcher had guiding questions but also provided space for informants to explain their views freely as well as collecting related documents such as reports on changes in APBDes management in 2024.

Furthermore, the data used in this study refers to a concept put forward by Miles Huberman & Saldana (2014) that activities in qualitative data analysis are carried out responsively and take place continuously at each stage of the research until completion which consists of data collection, data reduction, data presentation, and conclusion drawn. Based on this concept, data is collected from various sources to get a comprehensive picture, then data is reduced this is an activity of filtering and summarizing data that has been collected for information that is relevant for research purposes, presenting data where compiling data in narrative form to facilitate understanding and analysis, drawing conclusions that can answer research questions.

Table 1. Research Informant

Name	Position	Age
Muhamad Juani	Sekretaris Desa	37
Ahyar Rosyida	Ketua BPD	39

RESULTS

In this chapter, the researcher will examine the data obtained through field research with interview techniques and documentation to describe as the answer to the problem being researched. The management of the village revenue and expenditure budget (APBDes) is an important instrument that determines or realizes good governance in the implementation of development at the village level (Hotimah, 2017). This means that the success in the management of the APBDes is the main foundation in creating an effective village government and oriented to the interests of the wider community.

Based on the village head regulation related to the fourth amendment to the Labuapi Village Head Regulation Number 01 of 2023 (Rika Widianita, 2023) which regulates the elaboration of the Village Revenue and Expenditure Budget (APBDes) for the 2023 fiscal year, it is stated that this change was made as a follow-up to the provisions of article 4 of the village regulation regarding the 2023 APBDes and so that the implementation of the APBDes is in accordance with the needs of the village government.

"So the village in the planning process has its own rules, so the rules must be implemented in the village, especially in the context of the preparation of the APBDes, which is a forum for planning whose budgeting is from the local government, the central government, as well as the PAD from the village and the processes begin with the existence of a medium-term development plan for the village made at the beginning of the period when the village head was elected at that time. This process begins with the preparation of a medium-term development plan for the village following the regulation of the village head of Labuapi number 6 of 2023" (village secretary).

In its implementation, amendments to the Labuapi Village Head Regulation Number 01 of 2023 concerning the APBDes were made to adjust the village budget to the operational needs of the government. This is in accordance with article 4 of the village regulation which stipulates that changes to the APBDes must support the effectiveness of village fund management. According to Mr. Juani as the secretary of Labuapi village, the preparation process is inseparable from the RPJMDes which was prepared at the beginning of the term of office of the elected village head.

"Well, starting from the development plan, we the village government must prepare something called RPJMDes (Village Medium-Term Development Plan)," he added.

RPJMDes is the main guideline in determining the direction of development and village budget allocation. In addition, the source of village revenue in the APBDes involves contributions from the central government, local governments, and PAD, all of which must be regulated transparently.

Mechanism for the Preparation and Management of the APBDes

The preparation and management of the APBDes in Labuapi Village is carried out based on the rules that have been set by the government Law Number 6 of 2014, starting with the existence of a medium-term development plan for the village made at the beginning of the period of the elected village head who at that time was still using Labuapi Village Regulation No. 6 of 2023 but now the Labuapi village government is following the update of Labuapi Village Regulation No. 3 of 2024 About the Village Government Work Plan, so this process begins with the preparation of the Village Medium-Term Development Plan (RPJMDes). The RPJMDes are prepared at the beginning of the term of office of the village head and are valid for six to eight years. Every year, the RPJMDes is implemented through the preparation of the village government work plan (RKPDDes).

"After the RKPDDes became the processes for the preparation of the RKPDDes began with the hamlet deliberations, the deck involved the Village Consultative Body (BPD), community leaders, and other institutions. So this deliberation is usually held between July and September after the RKPDDes have been completed, this document is the basis for compiling the Village Expenditure Budget (APBDes) which is different from the RKPDDes so we still assume PAGU but if the APBDes already have PAGU, so the APBDes is a program provided by the central and district governments" (Secretary)

Based on the results of the interview, it can be concluded that the process of preparing the Village Government Work Plan (RKPDs) begins with hamlet deliberations involving the Village Consultative Body (BPD), community leaders, and other institutions. Based on this, the RKPDs still assumes the budget ceiling, while the APBDs already has the budget ceiling figures. The APBDs details the programs taken from the RKPDs and adjusted to the available funds. The funds are available from various sources, including: Village Funds from the central government, Village Fund Allocation (ADD) from local governments, levy tax revenue sharing (PBH), and Village Original Revenue (PAD).

Accountability and Transparency of APBDs Management

Accountability in the management of the Labuapi Village Budget is realized through planning, implementation, and reporting. Village deliberations are the main means of ensuring the needs of the community are accommodated. Where the Village Consultative Body (BPD) is the direct supervisor to ensure that all programs are carried out in accordance with the plan. Community involvement in supervision provides space for active participation and becomes a form of social control over budget implementation. In addition to being beneficiaries, the community has the responsibility to monitor the suitability between planning and realization of village programs.

"So we the village government process by involving the community, all aspects, and all institutions, we villages have their respective responsibilities as well as the term institutions, we village governments carry out in the village through BPD and the community as the supervisor, so the involvement of the community in the planning and implementation process of SPJ remains" (Secretary)

This is in accordance with the statement of Mr. Ahya as the chairman of BPD

"Yes, I think every year we BPD are involved because there is also the determination of the endorsement from the BPD itself with the village head"

According to Mr. Juani, community involvement is an important pillar in the integrated management of the APBDs, where this can be seen from the involvement of the community not only in deliberations, but also in the supervision of accountability reporting (SPJ) with this will strengthen the sense of responsibility of village officials for the use of the budget. Meanwhile, transparency is carried out through information disclosure involving all village stakeholders. According to the Regulation of the Minister of Home Affairs (Permendagri) No. 20 of 2018 concerning village financial management, it can be said to be transparent if it is in accordance with the regulations that have been set, including the accountability report for the realization of the implementation of the APBDs as referred to in articles 37 and 38 which states the delivery of information to the public in writing and through easily accessible information media, this aims to ensure transparency and accountability. in village financial management.

"For information related to the APBDes, so we as the village government have made a poster related to the change in the APBDes right in front of the village office, now access information media we have also created a website account and recorded village spending and income, besides that we have a Facebook account, a notice board, and a Labuapi village deliberation"

"So for the village financial documents, now all villages in Indonesia, including labuapi villages, use what is called siskeudes (village financial system) where there everything related to the APBDes includes income and expenditure, everything is complete and therefore the context of transparency is all open and the community can of course see and access, so from the district side can control, the BPKP, and the Inspectorate can also monitor," he continued.

From the results of the interview above, it is concluded that the Labuapi village government has tried to create transparency in village financial management. Information about the budget is submitted openly, information includes village information media such as (*website, facebook, siskeudes*) so that it meets the provisions of the law.

Transparency and accountability in the management of the APBDes include:

a. Planning Process

The APBDes planning process in Labuapi Village is carried out through clear stages starting with the preparation of the Village Medium-Term Development Plan (RPJMDes). This RPMDes was prepared at the beginning of the elected village head's tenure as a reference for the development plan during the term of office of the village head. Every year, the village prepares the Village Government Work Plan (RKPDDes) which is an annual elaboration of the RPJMDes. The stages of preparing the RKPDDes include: Musdus (hamlet deliberation), Musdes (village deliberation) where the discussion and agreement on program priorities involves BPD and community leaders. After the RKPDDes is prepared, the document becomes the basis for the preparation of the Village Revenue and Expenditure Budget (APBDes). This is in accordance with the results of the researcher's interview with Mr. Ahyar *"Every year a village deliberation is held to absorb criticism and input from the community, usually held at the end of the year for the next year's budget, both from the head of the hamlet and community leaders"* (Chairman of BPD)

However, there are challenges in financial planning that involve multiple parties and it often exceeds available budget expectations. In village deliberations, even though the priority scale has been compiled through the RKPDDes, differences in interests from various stakeholders such as RTs, cadres, and the community are the main obstacles, of course, this requires adjustments to the allocation of the fund ceiling and the postponement of several programs to the next fiscal year if it is not possible to implement them.

"The obstacle is the mismatch between the needs proposed by the community and the ability of village funds, for example, we have an available budget of Rp5000,000 but again the planning results show the need of up to Rp10,000,000 to Rp20,000,000, moreover this process involves RTs and hamlet heads whose notabanees have full responsibility in their respective areas so it is a good coordination because often the decision-making process takes a long time" (Village Secretary).

Based on the results of the interview, it can be concluded that village revenue and expenditure budget planning (APBDes) is carried out in a structured and clear manner, but there are obstacles in village financial planning, namely with differences in interests between stakeholders and inconsistencies between the needs proposed.

b. Implementation of APBDes

The implementation process is carried out transparently by involving all village institutions according to their functions where the village government serves as the main implementer of the APBDes program allocation program and activities, BPD acts as a supervisor of program implementation, and the community is of course involved in the program implementation process directly, this aims to ensure that the budgeted programs can be realized according to the needs and benefits of the community. However, sometimes the implementation is not in accordance with the expectations of the village government where the implementation of village programs is often disrupted by external factors such as the construction of culverts planned in the dry season, sometimes hampered by the rainy season that comes early.

"We the village government planned for hydration and culverts in early September, it turned out that it rained first," said the village secretary.

Based on the results of the interview, the implementation of village programs often faces challenges that cause discrepancies between the expectations of the Labuapi village government, where external factors, unpredictable weather conditions, this can certainly affect the effectiveness of the implementation of village programs.

c. APBDes Reporting and Accountability

APBDes accountability reporting is carried out every year after the implementation process is completed. The village government prepares two main reports, namely the Village Government Activity Report (LKPD) and the Village Development Planning Performance Report (LKP2D), both of which are submitted to the Regent through the Community and Village Differentiation Service (DPMD) as a form of accountability. Each report is compiled based on evidence of the implementation of activities such as a Letter of Responsibility (SPJ) document, photos of activities, attendance lists, and financial reports. The village government ensures that all documents are available.

"The supporting documents are in the form of SPJ, photos of activities, attendance lists, and financial reports. We the village government make sure everything is well documented so that it can be accounted for." (Village Secretary).

Researcher: "What are the efforts of the village government in increasing transparency to the village community?"

"We are trying to increase transparency by conveying information through village information boards and social media. We also involve the community in Musbrangdes so that they know how the APBDes are managed" (Village Secretary).

This is also in accordance with Mr. Ahyar's statement which strengthens transparency

"Regarding the budget, we from the village government make an announcement about the allocation of funds of a certain percentage and it is on the bulletin board, usually in front of the village office and public places such as banners and billboards" (Chairman of BPD)

From the results of the interview, it can be said that the reporting and accountability of the APBDes in Labuapi village has been carried out in accordance with applicable regulations.

Table 2. Labuapi Village Budget Changes in 2024

TOTAL REVENUE		Rp1.727.751.494,-
Village Fund	(DD)	Rp876.653.000
Tax and Levy Revenue Sharing		Rp135.385.000
Village Fund Allocation	(ADD)	Rp683.121.000
Bank Interest		Rp1.500.000
Silpa in 2023		Rp31.092.494
Total Financing		
Bumdes Capital Participation	Rp5.000.000.-	
Total Spend	Rp1.727.751.494	

Based on APBDes data, changes in Labuapi Village in 2024 can be concluded to be prepared with a focus on balancing budget allocations. The main priority is directed at the operational sustainability of the village government (44.10%) followed by infrastructure development and residential areas (27.17%) and community empowerment in the agricultural sector (17.62%). Community development and emergency handling also need to be considered, even though with a smaller portion of the budget. The efficiency of budget management can be seen from the absence of surplus or deficit, with the participation of capital for BUMDes, so this budget policy shows how the village government's efforts in maximizing tourism and agriculture to support community welfare.

DISCUSSION

The management of the Village Revenue and Expenditure Budget (APBDes) is one of the important aspects in achieving good village governance. In this study, it was found that the management of the APBDes in Labuapi Village is based on the principles of accountability and transparency regulated in various regulations in accordance with Law No. 6 of 2014, the Minister of Home Affairs Regulation No. 20 of 2018 and local village regulations.

Mechanism for the Preparation and Management of the APBDes

The results of the study show that the APBDes planning process in Labuapi Village begins with the preparation of the Village Medium-Term Development Plan (RPJMDes). RPJMDes is the main framework for compiling village development programs during the term of office of the village head, which is then described in the Village Government Work Plan (RKPDDes). The preparation of the RKPDDes involves deliberations at the hamlet (Musdus) and village (Musdes) levels by involving the Village Consultative Body (BPD), community leaders, and other village institutions. In theory, the decision-making process in Labuapi village (Krick, 2022) where the important stage is the preparation of the Village Government Work Plan (RKPDDes), which involves deliberation with the Village Consultative Body (BPD), community leaders, and other institutions.

Accountability in the Management of APBDes

In Labuapi village is In Labuapi village is realized through three stages, namely: planning, implementation, and reporting Each stage is carried out by involving the community, the Village Consultative Body (BPD), and community leaders to ensure that the budgeted programs are in accordance with the needs of the community, this is in line with the research of Putri et al., (2023) who said that community involvement in fund management is not only in the planning but also includes the supervision of the community itself, This involvement provides space for the community so that it becomes a form of social control in the implementation of the budget. In the planning stage, village deliberations become the main forum in absorbing the aspirations of the community. BPD has a role as a supervisor and partner of the village government in ensuring that planning is in accordance with applicable rules. However, in its implementation, there are obstacles or challenges such as differences in interests between stakeholders and limited village budgets that cause programs that must be postponed or adjusted and often require adjustments to priority programs. In line with research (Nurlukman & Said, 2019) which states that the process of managing village funds with a priority and needs-based development planning approach often faces challenges in determining the scale of program priorities involving various parties. In addition, research from Setiawan et al., (2022) found that in the preparation of the use of Village Funds (DD), the proposals that developed at the annual Village Development Planning Deliberation Forum (Musrenbang) are often dominated by infrastructure development activities that are not in accordance with the provisions on the priority of the use of Village Funds (DD) regulated by the government, so that the difference between these stakeholders is an obstacle to the implementation of the use of village funds with priorities that have been set. The determination of the priority scale must be carried out by considering logical, fair, and transparent aspects, this is important when determining the program contained in the budget

plan (Wulandari & Dina Natasari, 2020) so that this can reduce conflicts between stakeholders. Then the implementation stage is carried out transparently by involving all village institutions in accordance with their functions where the village government functions as the implementer of the APBDes, and the BPD acts as a supervisor of the implementation of the program directly and of course the community is also involved in its implementation, but the implementation of the program is also inseparable from external obstacles such as unexpected weather factors that often affect the effectiveness of the realization of development programs the culverts of Labuapi village. This is in line with research (Waras, 2024) which states that challenges in the implementation of village programs do not only come from internal factors of capacity and coordination but can also be sourced from unexpected weather conditions, where uncertain weather conditions will hinder the implementation of village infrastructure development programs. Finally, the reporting or accountability stage of the Labuapi village APBDes is carried out every year after the implementation process is completed, the village government prepares two main reports, namely the Village Government Activity Report (LKPD) and the Village Development Planning Performance Report (LKP2D) both of these reports are submitted to the regent through the Community and Village Empowerment Office (DPMD) as a form of accountability for the village government to document evidence of activities such as SPJ, photos, and financial statements. This shows the commitment of the village government in fulfilling the principle of accountability.

Transparency in the Management of the APBDes

Transparency is realized by the disclosure of information related to village budget management, the Labuapi Village government uses various media to convey information to the community such as bulletin boards, village websites, social media (*Facebook*), and village financial systems (*siskeudes*) this is in line with research (Jamaluddin & Deviyanti, 2016) that the characteristics of transparency are formed due to the freedom to access information. This openness is in line with Permendagri Number 20 of 2018 which regulates village financial management. The regulation states that the delivery of information in writing and through media that is easily accessible to the public is a form of transparency. The village government's commitment to transparency is also reflected in efforts to utilize technology such as *siskeudes* that allow the community, local governments, BPKP, and the Inspectorate to monitor village finances openly.

CONCLUSIONS AND RECOMMENDATIONS

This study shows that the management of the Village Revenue and Expenditure Budget (APBDes) in Labuapi Village is carried out based on the principles of accountability and transparency as stipulated in the regulations of Law No. 6 of 2014 and Permendagri No. 20 of 2018 as well as local village regulations. Accountability is realized through the parties involved, including the Village Consultative Body (BPD), community leaders in the planning, implementation, and reporting stages of the APBDes. Village deliberations are a forum to absorb the aspirations of the community while BPD plays a role as a supervisor and partner of the village government in ensuring that the planning process is in accordance with applicable rules. However, several obstacles arise such as differences in interests between stakeholders, budget limitations, external factors such as unpredictable weather conditions. This affects the realization of development programs so that it requires adjustment of the priority scale. Transparency in the management of the APBDes is realized through how access to information is conveyed easily and openly both through bulletin boards, billboards, social media, and also *siskeudes* (village financial system) this system allows the community and related parties to monitor village financial management in real-time supporting freedom of information as stated in Permendagri No. 20 of 2018. So the researcher concludes that the overall management of the APBDes in Labuapi Village shows the village government's commitment to implementing good governance, although there are still challenges that must be overcome in increasing the effectiveness and efficiency in village financial management. The recommendations from the researcher include: First, capacity building for stakeholders where there is a need for training and assistance for village officials and BPD to increase their understanding and capacity in managing the APBDes, especially in determining priority programs that are in accordance with the needs of the community, second, optimizing the use of technology such as *siskeudes* that need to be improved and training on the use of technology for Labuapi village officials so that The entire financial management process is more efficient, the third is external risk mitigation where in the face of external obstacles such as weather, the village government needs to prepare a backup plan to ensure that the implementation of the program is not significantly disrupted.

FURTHER STUDY

Further research can explore the impact of the use of the system on the transparency and accountability of village finances by focusing on how this system affects the efficiency of financial reporting and the ease of access to information related to the use of village funds. This follow-up research can assess the extent to which the implementation of the system is able to increase public trust in village budget management and its contribution in supporting the prevention of budget abuse.

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