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Accountability and Transparency of the Village Budget in Strengthening Good Village Governance in Pancakarya Village

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ABSTRACT

This study aims to analyze the implementation of accountability and transparency principles in the management of the Village Revenue and Expenditure Budget (APBDes) in Pancakarya Village, Ajung District, Jember Regency. Effective village financial management is essential for achieving good village governance amid increasing village authority and fiscal allocations. This study employed a descriptive qualitative approach using interviews, observation, and documentation. Informants included the village head, village secretary, village treasurer, and representatives of the Village Consultative Body (BPD). Data validity was ensured through source triangulation, while data were analyzed using the Miles and Huberman interactive model. The findings show that accountability and transparency have been implemented throughout the stages of planning, implementation, administration, reporting, and accountability in accordance with the Regulation of the Minister of Home Affairs Number 20 of 2018. Accountability is reflected in orderly financial administration, community participation, and the use of the Village Financial System (Siskeudes). Transparency is demonstrated through village deliberation forums and public disclosure of budget information. However, the Village Information System (SID) website has not been optimally utilized as a digital transparency platform. Strengthening digital information systems is therefore necessary to improve public access to information and community participation in monitoring village financial.management.

Keywords: ***Accountability; Transparency; Village Budget; Village Governance; Village Finance***

1. INTRODUCTION

Village financial management is an important aspect in realizing good village governance in Indonesia. Since the enactment of Law Number 6 of 2014 concerning Villages, village governments have been granted broader authority to manage development, community empowerment, and independent village financial management. This policy was followed by an increase in the allocation of Village Funds, which requires village governments to apply the principles of accountability, transparency, participation, and budget discipline in managing the Village Revenue and Expenditure Budget (APBDes). Village financial management must essentially be carried out in a transparent, accountable, participatory, orderly, and budget disciplined manner, as mandated by Home Affairs Ministerial Regulation Number 20 of 2018

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concerning Village Financial Management (Ministry of Home Affairs, 2018). In addition, good public financial management must also be oriented towards information transparency and accountability to the community as holders of public sovereignty (Ministry of Finance, 2009;Nuraeni & Kusuma, 2021).

Accountability is a key principle that emphasizes the village government's obligation to be accountable for all financial management activities to the community and the government above it, while transparency relates to the openness of public information so that the community can directly access and monitor the use of village funds. Pirsya et al., (2024) state transparency and accountability are key pillars in realizing good governance because they can increase public trust and strengthen social control mechanisms over government administration. In the village context, implementing these two principles becomes increasingly important given the large amount of funds managed by village governments to support development and community empowerment (Labangu et al., 2022; Sari, 2025)

The current phenomenon of village financial management shows that the implementation of accountability and transparency principles still faces various challenges. Several cases of misuse of village funds, weak public oversight, limited capacity of village officials, and low utilization of information technology indicate that village financial governance is not yet optimal (Fatimah, 2021). Previous research shows that transparency and accountability play an important role in improving the quality of village financial management and public trust in village government (Baihaqi et al., 2023; Budiasni & Ayuni, 2020). However, transparency practices in various villages still tend to be administrative and formal, such as conveying information through APBDes banners or village deliberations without the support of a public information system that is easily accessible to the public on a continuous basis (Jannah et al., 2018; Oktavia & Biduri, 2024). In addition, the competence of village officials and the internal control system are also important factors that influence the quality of accountability in village financial management (Cahyani et al., 2022; Ningrum & Nurasik, 2024).

Several recent studies also confirm that village financial management is still more oriented towards administrative compliance than strengthening substantive transparency and community participation in village budget oversight (Suhartini et al., 2025). Study Andriyani et al. (2024) the results show that the success of implementing village financial governance is not only determined by compliance with regulations, but also influenced by the consistent implementation of accountability principles and community involvement in the village budget monitoring and evaluation process. This situation indicates that although regulations related to village financial management are in place, the implementation of good village governance principles at the village level still requires strengthening, particularly in the aspects of information transparency and public accountability.

Based on the literature review, most previous research still focuses on regulatory compliance, reporting administration systems, and the influence of certain factors on accountability in village financial management. Research examining the implementation of accountability and transparency principles on an ongoing basis in a single village across multiple government periods is still limited, particularly in villages in Jember Regency. Furthermore, previous research has predominantly used quantitative approaches to measure the influence of specific variables, thus failing to provide an in-depth picture of village financial governance practices within the social and administrative contexts that occur at the village level. This situation creates a research gap and a novelty in this study, namely analyzing the application of accountability and transparency principles in village budget management in more depth based on governance practices that occur across village government periods.

Therefore, this study aims to analyze the application of accountability and transparency principles in the management of the Village Budget (APBDes) in Pancakarya Village, Ajung District, Jember Regency and to identify various obstacles faced by the village government in realizing transparent, participatory, and accountable village financial governance. The results of this study are expected to provide theoretical contributions in the development of village governance studies and become practical recommendations for village governments in improving the quality of village financial management in a sustainable manner.

2. RESEARCH METHOD

The research method used in this study is a descriptive qualitative approach. This approach was chosen because the study aims to deeply understand the application of accountability and transparency principles in the management of the Village Revenue and Expenditure Budget (APBDes) in Pancakarya Village, Ajung District, Jember Regency. A qualitative approach is considered capable of providing a comprehensive picture of village financial governance practices, administrative processes, and the dynamics that occur in the implementation of village financial management based on actual conditions in the field.

The research was conducted in Pancakarya Village, Ajung District, Jember Regency, East Java Province. The research location was chosen because Pancakarya Village has implemented sustainable Village Budget (APBDes) management over several village government periods, thus being considered relevant for examining the application of accountability and transparency principles in village financial governance. The population in this study was all elements of the village government involved in village financial management. Informants were selected using a purposive sampling technique, which is a deliberate selection of informants based on the consideration that informants have knowledge, experience, and direct involvement in Village Budget (APBDes) management. The research informants consisted of the village head, village secretary, village treasurer, and representatives of the Village Consultative Body (BPD).

The data used in this study consisted of primary and secondary data. Primary data were obtained directly through in-depth interviews with research informants regarding the planning, implementation, reporting, and accountability processes of the Village Budget (APBDes). Furthermore, researchers observed administrative activities and the dissemination of public information regarding village financial management. Secondary data were obtained through documentation in the form of APBDes reports, budget realization documents, village regulations, accountability reports, and other supporting documents related to village financial management.

Data collection techniques in this study included interviews, observation, and documentation. Semi-structured interviews were conducted to obtain in-depth information regarding the application of accountability and transparency principles in village budget (APBDes) management. Observations were conducted to directly observe administrative practices and public information disclosure within the village government. Documentation was used to support and strengthen the data from the interviews and observations.

Data validity testing was conducted using source triangulation techniques by comparing information obtained from various informants and supporting research documents. This

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technique aims to increase the validity and credibility of the data so that the research results can be scientifically accounted for. Data analysis was conducted using the Miles and Huberman interactive analysis model consisting of four stages: data collection, data reduction, data presentation, and conclusion drawing. The data collection stage was carried out through interviews, observations, and documentation. Next, the data was reduced by selecting information relevant to the research focus. The reduced data was then presented in the form of descriptive narratives to facilitate researchers in understanding patterns and relationships between data. The final stage was drawing conclusions based on the results of data interpretation regarding the application of accountability and transparency principles in the management of the Village Budget (APBDes) in Pancakarya Village, Ajung District, Jember Regency.

2. RESULTS AND DISCUSSION

Results and Discussion

Implementation of Accountability in Village Budget Management

The research results show that the Pancakarya Village Government has implemented accountability principles at all stages of Village Revenue and Expenditure Budget (APBDes) management, from planning, implementation, administration, reporting, and accountability. This accountability is implemented in accordance with the provisions for village financial management stipulated in the Minister of Home Affairs Regulation concerning Village Financial Management.

During the planning stage, the village government holds a village deliberation (musdes) involving village officials, the Village Consultative Body (BPD), community leaders, and community representatives to determine village development priorities. Community involvement in the planning process demonstrates the application of participatory principles and transparency in village budget decision-making.

Table 1. Implementation of Accountability for Village Budget Management in Pancakarya Village

No	Management Stages	Implementation of Accountability
1.	Planning	Village deliberations involve the community and BPD
2.	Implementation	The program is implemented independently with the community.

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3.	Administration	Financial recording using the Siskeudes application
4.	Reporting	Preparation of periodic reports on the realization of the Village Budget
5.	Accountability	Submission of reports to local governments and the public

Based on Table 1, it can be seen that the principle of accountability has been applied at every stage of APBDes management in Pancakarya Village, starting from planning, implementation, administration, reporting, to accountability. This condition indicates that the village government has attempted to implement financial management in accordance with the provisions stipulated in Home Affairs Ministerial Regulation Number 20 of 2018 concerning Village Financial Management, which emphasizes the importance of transparent, accountable, participatory financial management, as well as orderly and disciplined budgeting. The implementation of accountability at all stages reflects the village government's commitment to being accountable for the use of public resources to the community and local government as a form of implementing the principles of good village governance.

During the implementation phase, village development activities are implemented through self-management mechanisms involving the local community. Community involvement in village program implementation not only increases public participation but also strengthens social oversight mechanisms for village budget utilization. Community participation allows for more transparency in the development process because residents can directly observe the implementation of activities and the use of allocated funds. This finding aligns with research Andriyani et al., (2024) which states that accountability in village financial management is demonstrated not only through the preparation of financial reports, but also through community involvement in the implementation, monitoring, and evaluation of village development programs. The results of this study also support the findings Baihaqi et al., (2023) which shows that community participation contributes to increasing village government accountability because it creates a social control mechanism that can minimize the potential for misuse of village funds.

In the administration and reporting phase, the Pancakarya Village Government has utilized the Village Financial System (Siskeudes) application to record and report village financial transactions. The use of Siskeudes assists the village government in preparing financial reports

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systematically and in a structured manner, in accordance with government-established administrative standards. In addition to improving the accuracy and regularity of financial records, Siskeudes also simplifies document tracking, transaction verification, and the preparation of more accurate and timely accountability reports. This demonstrates that the digitization of village financial management has become a crucial instrument in strengthening accountability in the management of the Village Budget (APBDes).

The findings of this study are in line with research Cahyani et al., (2022) which states that the use of internal control systems and information technology has an impact on increasing accountability in village financial management. This research also supports the results of the previous research. Ningrum & Nurasik, (2024) which states that the quality of accountability in village financial management is greatly influenced by the village government's ability to prepare complete, timely, and accountable financial reports. In addition, research Suliyatini et al., (2025) emphasized that accountability in village financial management is not only related to administrative compliance, but also to the ability of the village government to provide financial information that can be verified and understood by stakeholders.

Overall, the findings of this study indicate that the implementation of accountability in Pancakarya Village is not only realized through the fulfillment of administrative obligations in the form of preparing financial reports, but also through community involvement in development implementation and the use of a village financial information system that supports orderliness, traceability, and accountability in budget use. Thus, the accountability implemented is not merely an administrative formality, but has moved towards substantive accountability that emphasizes openness, responsibility, and public oversight in the management of the Village Budget (APBDes).

Implementation of Transparency in Village Budget Management

The research results show that the principle of transparency in the management of the Village Budget (APBDes) in Pancakarya Village has been implemented through the publication of budget information to the public. The village government disseminates information regarding APBDes realization through village information boards and village deliberation forums attended by community representatives.

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Table 2. Implementation of Transparency in Village Budget Management

No	Transparency Media	Implementation Form
1	Village Information Board	Publication of Village Budget and budget realization
2	Village Deliberation	Delivery of program and budget information
3	Village SID Website	Village administration and activity information
4	Public Documentation	Archive of reports and documentation of activities

Based on Table 2, transparency in the management of the Village Budget (APBDes) in Pancakarya Village has been promoted through various public information media, such as village information boards, village meetings, and the Village Information System (SID) website. The availability of these media demonstrates the village government's commitment to providing public access to information regarding village budget planning, implementation, and realization. From a good governance perspective, transparency is a crucial instrument for guaranteeing the public's right to information while strengthening public oversight of village governance.

However, research results indicate that the Village Information System (SID) website's use as a digital transparency tool is still suboptimal. The information available on the village website is not regularly updated and does not include comprehensive village financial management information, particularly regarding the realization of the Village Budget (APBDes) and activity accountability reports. This situation results in limited public access to village financial information and does not fully comply with the principle of public information transparency. Consequently, the village website's function as a transparency tool has not been optimal in supporting public oversight of the use of village funds.

These findings indicate that the transparency implemented tends to be administrative, limited to the provision of information without ongoing management and easy public access. Substantive transparency, however, is demonstrated not only by the existence of information channels but also by the completeness, accuracy, currency, and ease of access of the information provided to the public. In other words, information transparency must enable the public to obtain sufficient information to effectively understand, assess, and monitor the use of village budgets.

The results of this study are in line with the findings Jannah et al. (2018) this shows that transparency in village financial management in many areas is still dominated by the delivery of information through billboards or APBDes information boards, thus not fully encouraging sustainable information transparency. Similar findings were also expressed by Oktavia & Biduri (2024) which states that the existence of public information media does not automatically reflect good transparency if the information presented is not updated regularly and does not provide a complete picture of village financial management.

Study Ningsih & Yuliana, (2025) also found that transparency in village budget (APBDes) management often faces obstacles such as limited access to digital information, low data update frequency, and minimal publication of budget realization reports accessible to the public. These conditions prevent the community from optimally carrying out its oversight function, even though the village government has provided information media. These findings are relevant to the situation in Pancakarya Village, which already has a village website as a means of digital transparency, but its utilization as a medium for disseminating village financial information has not been maximized.

In addition, research Suliyatini et al., (2025) emphasizes that effective transparency must be able to bridge communication between village governments and the public by providing comprehensive, easily understood, and accessible information. Transparency that focuses solely on fulfilling administrative obligations has the potential to create an information gap between village governments and the public, thus preventing the optimal achievement of public oversight objectives.

Thus, the findings of this study indicate that transparency in the management of the Village Budget (APBDes) in Pancakarya Village has been implemented through various public information media, but the quality of transparency still needs to be improved, particularly in the aspect of digital transparency. Optimizing the Village Information System website through regular data updates, publishing APBDes realization reports, and providing more comprehensive and easily understood financial information to the public are important steps to strengthen public information disclosure. These efforts not only increase transparency but also strengthen the accountability of the village government by increasing community participation and oversight of village financial management.

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Discussion

The results of the study indicate that the application of the principles of accountability and transparency in the management of the Village Budget (APBDes) in Pancakarya Village has reflected efforts towards the realization of good village governance. The implementation of accountability is evident in the regularity of financial administration, the use of the Village Financial System (Siskeudes) application, the preparation of periodic accountability reports, and community involvement in the planning and implementation of village development programs. Meanwhile, transparency is realized through the dissemination of budget information to the community, the implementation of open village deliberations, and the provision of public information media that enable the community to obtain information regarding the management of the APBDes. These conditions indicate that the village government has attempted to implement the principles of openness and accountability as part of good village governance.

The findings of this study are in line with research Andriyani et al., (2024); Baihaqi et al., (2023); Suliyatini et al., (2025) which concludes that accountability and transparency are the main foundations for realizing effective, participatory, and community-oriented village financial governance. Nuraeni & Kusuma, (2021) as well as Labangu et al., (2022) also demonstrates that community involvement in the budget planning and oversight process can strengthen public accountability while enhancing the legitimacy of the village government. Thus, the practice of managing the Village Budget (APBDes) in Pancakarya Village demonstrates that accountability is not only realized through the fulfillment of administrative obligations but also through social accountability mechanisms that involve the community as beneficiaries of village development.

The findings of this study also support agency theory, which explains the relationship between the village government as agent and the community as principal. From an agency theory perspective, the village government has an obligation to manage public resources responsibly and provide adequate information to the community to reduce information asymmetry. Accountability and transparency serve as control mechanisms that enable the community to monitor the use of village funds. The higher the level of transparency and accountability implemented, the lower the potential for conflicts of interest and abuse of authority in village financial management.

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However, this study found that digital transparency remains a major challenge in the management of the Village Budget (APBDes) in Pancakarya Village. The Village Information System (SID) website, which should be the primary means of disseminating public information, has not been optimally utilized due to data updates that have not been conducted regularly and the unavailability of complete village financial information. This condition indicates that the transparency implemented still tends to be oriented towards administrative openness through village deliberations and conventional information media, while digital transparency that allows for fast, broad, and sustainable access to information still needs to be strengthened.

These findings are in line with research Jannah et al., (2018); Ningsih & Yuliana, (2025); Oktavia & Biduri, (2024) which found that the implementation of village financial transparency often remains an administrative formality and is not fully supported by an active and easily accessible public information system. However, the results of this study differ from the findings of (Budiasni & Ayuni, 2020). This indicates that the use of digital media and village information systems can increase public information transparency and strengthen accountability in village financial management. These differences indicate that the effectiveness of digital transparency is significantly influenced by the capacity of information system management, the village government's commitment to updating information, and the level of information technology utilization in village governance.

Overall, this study shows that the successful implementation of accountability and transparency in the management of the Village Budget (APBDes) is determined not only by compliance with regulations and complete financial administration, but also by the quality of information disclosure to the public. These findings emphasize that good village governance requires a balance between administrative accountability and substantive transparency. In other words, village governments must not only be able to prepare accountability reports in accordance with regulations but must also ensure that information regarding the management of the APBDes is accessible, understood, and monitored by the community on an ongoing basis. Therefore, optimizing digital transparency, strengthening community participation, and increasing the capacity of village officials are strategic steps to strengthen more accountable, transparent, and sustainable village financial governance.

3. CONCLUSION

The conclusion of this study shows that the Pancakarya Village Government, Ajung District, Jember Regency has implemented the principles of accountability and transparency in the management of the Village Revenue and Expenditure Budget (APBDes) in accordance with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. The implementation of accountability is seen in the implementation of village financial management stages which are carried out systematically starting from planning, implementation, administration, reporting, to accountability with the support of the use of the Village Financial System (Siskeudes) application which helps improve administrative order and supervision of village budget management. Transparency in APBDes management has also been realized through the implementation of village deliberations and the publication of budget information through public information boards so that the public can know the programs and use of the village budget. However, this study found that digital-based transparency through the use of the Village Information System (SID) website has not been running optimally because the available information has not been updated regularly and has not fully provided complete access to village financial information to the public. These findings indicate that the success of village financial governance is not only determined by administrative compliance with regulations, but is also influenced by the ability of the village government to utilize information technology to support public information disclosure and community participation. Therefore, strengthening digital-based village information systems, increasing the capacity of village officials, and optimizing access to public information are important steps in supporting the implementation of transparent, participatory, and sustainable good village governance.

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