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## TRANSPARENCY AND ACCOUNTABILITY IN MANAGEMENT OF VILLAGE ADMINISTRATION REVENUE AND EXPENDITURE BUDGET (APBDES)

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### Abstract

After the enactment of regional autonomy, transparency and accountability have become very important issues in the Regional Financial Management, including Village Administration Financial Management. This research is meant to find out how far the implementation of transparency and accountability principles of village administration in managing the Village Budget (APBDes) at Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso through Planning, Implementation, Administration, Reporting, and Accountability. The research method used is descriptive with qualitative approach. The resource persons in this study include Head of Desa Sukosari Lor, other apparatus at Desa Sukosari Lor, Chairman and secretary of BPD (Village Consultative Board) in Sukosari Lor, Chairman of Village Community Empowerment Institution (LPMD), Head of Family Welfare Development (PKK) in Sukosari Lor and the residents of Sukosari Lor as the target for various programs. Data collection techniques used are in the form of observation, interview, and documentation analysis. Data analysis is performed with data collection, data reduction, data presentation, data testing, and making conclusion. The research findings indicate that the Village Head in Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso has implemented the principles of transparency and accountability in the management of 2016 budget. In general, transparency and accountability in Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso has been running well. However, there are some problems that still have to be fixed.

*Keyword: Transparency, Accountability, Village Administration Revenue and Expenditure Budget (APBDes), Financial Management*

## Introduction

The 1945 Constitution of the Republic of Indonesia declares that Regional Government has authority to regulate and administer its own governmental affairs under the Autonomy and Co-Administration Principles and is granted the greatest autonomy. The provision of ultimate autonomy for Regional government is meant to accelerate the realization of community welfare through improvement of services, empowerment, and community participation. Regional Government authority to regulate and manage their own governmental affairs results in the handover of government affairs by the Central Government to autonomous regions based on the Autonomy Principles (decentralization). However, there are certain authorities that cannot be decentralized to regional autonomy, such as foreign policy affairs, defense, security, monetary and fiscal, law, and religion (Law No. 23 of 2014 on Regional Government). The handover of government affairs affects the change of authority and responsibility of government at the central and regional levels.

At the village level, the implementation of village autonomy will be a force for the village administration to administer, organize, and perform its region according to the aspirations and interests of its people as long as it is not contrary to the national legal order and the public interest. Furthermore, in accordance with the Regulation of Minister of Home Affairs (Permendagri) No. 113 of 2014 on Village Finance Management, village finances should be managed based on transparency, accountability, and participatory principles and carried out in orderly and disciplined budget from planning, implementation, administration, reporting, responsibility, coaching, and supervision.

According to Dwiyanto (2008), transparency is not only important in governance but also in the implementation of public services. The principle of transparency has two aspects; they are: (1) public communication by the government, and (2) community's right to access information. Meanwhile, the principle of accountability in village government, as expressed by Sukasmanto (in Sumpeno, 2015), involves the ability of the village administration to account for activities undertaken in relation to development and village governance. The responsibility in question concerning financial affairs contained in the APBDes. Therefore, good governance is necessary and it should pay attention

to the principles of transparency in order to avoid deviations that could harm the village community and the accountability that will lead to better development with clear accountability and involve cooperation from the community in it.

In the Management of Village Finance, not all villages can run according to the expectation. In general, village governments still play a big role in the implementation of the program, while the community are not involved optimally. This situation also occurs in Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso in 2012 to 2015, as disclosed by Saiful Bari as the Secretary of the Village. He explained that "In 2012 until 2015, the synergy between the Village Government and the community was still very low. From the community side, people still thinks that Village Finance Management is entirely the task of the Village Government, while the community expected to only accept the results. On the other hand, the Village Government tends to be obstructive and give less opportunity to the community to participate in the Village Finance Management" (interview with the Village Secretary on March 30, 2017). The low level of community participation indicates that the level of transparency and accountability of APBDes management in Desa Sukosari Lor is not optimal, in which this aspect encourages the researchers to conduct further research on "**Transparency and Accountability of Village Administration Revenue and Expenditure Budget Management (Case Study in Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso, 2016 Fiscal Year)**"

## Research Methodology

### Types of research

This research is descriptive research using qualitative research approach. According to Nawawi (in Soejono and Abdurrahman, 1999), descriptive research is the steps of performing objective representation of symptoms on the problem under investigation. This method focuses on observation and scientific atmosphere. Meanwhile, according to Moleong (2010), qualitative research is a research that intends to holistically understand the phenomenon experienced by research subjects such as behavior, perception, motivation, action, and so on, and explained in description with words and language to a specific and natural context and by utilizing various natural methods.

**Source of Data**

1. Primary Source  
 Primary source is source of data that is obtained or collected directly from the source by means of observations and interviews according to the research focus. The informants used as key informants in this research are Head of Desa Sukosari Lor, other apparatus at Desa Sukosari Lor, Chairman and Secretary of Village Consultative Board (*Badan Permusyawaratan Desa/BPD*) in Sukosari Lor, Head of Village Community Empowerment Institution (*Lembaga Pemberdayaan Masyarakat Desa/LPMD*), Head of Family Welfare Development (*Pembinaan Kesejahteraan Keluarga/PKK*) in Sukosari Lor and the residents of Sukosari Lor as the target for various programs.
2. Secondary Source  
 Secondary source is data source that is obtained from third parties or data which are obtained or collected from existing sources such as documents, scientific books, laws, electronic media and previous research results.

**Data Collection Method**

Data collection method used in this research is data triangulation method, in which the researchers will combine three kinds of data collection methods; which are: observation, interview (structured interviews and unstructured interviews), and documentation.

**Data Validity Test**

Data validity test is done by triangulation technique and *Member Check*.

**Method of Data Analysis**

Method of data analysis in qualitative research is performed during collecting data and after completion of collecting data in certain period. This analysis includes data collection, data reduction, data presentation, data testing and conclusions. The researcher analyzes the answers that have been made from interviews, observations and documents obtained, and then finally, from the analysis results, conclusion will be drawn.

The methods of data analysis begins by collecting primary data obtained from interviews and observations to the parties involved in this study. Then the primary data are analyzed based on secondary data related to transparency and accountability of APBDes management, especially from Law No. 6 of 2014 on Village Administration, Permendagri No. 113 of 2014 on Village Finance Management, and Peraturan Daerah Kabupaten Bondowoso No. 8 of 2014 on Finance and Village Assets Management. Furthermore, as a final step, researchers will draw conclusions about the transparency and accountability of the management of APBDes of Desa Sukosari, Kabupaten Bondowoso. Some of the references used in the method of analysis are prior studies conducted on similar topic:

1.	Name and Year of Research	Indrian Supheni (2016)
	Title	Akuntabilitas Penyelenggaraan Pemerintah Desa Dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) (Studi Alokasi Dana Desa Tahun Anggaran 2015 Di Desa Kerepkidul Kecamatan Bagor Kabupaten Nganjuk)
	Research Result	(1) ADD program planning has gradually implemented the principles of accountability well. (2) The implementation of ADD program has applied the principles of accountability, although its application is still limited to physical and administrative responsibility, even though the technical implementation is still not fully complete. (3) Reporting has been done administratively excellent.
2.	Name and Year of Research	Retno Murni Sari (2015)
	Title	Akuntabilitas Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Bendosari Kecamatan Ngantru Kabupaten Tulungagung
	Research Result	(1) Program planning has gradually implemented the principles of accountability well. (2) The implementation program is still limited to administrative accountability, while technical implementation is still not fully perfect. (3) Supervision carried out by BPD is administratively excellent.

## Findings and Discussion

### Village Administration Revenue and Expenditure Budget Planning (*Perencanaan Anggaran Pendapatan dan Belanja Desa/APBDes*)

Every year, village administration must prepare APBDes. APBDes is the financing of annual development programs organized by the village administration. The draft of APBDes is submitted by the Village Head and discussed with BPD (Perda Kabupaten Bondowoso No. 8 of 2014 on Financial Management and Village Assets). The participation rate of Desa Sukosari community in the APBDes planning stage is illustrated in the following interviews.

“In 2012 until 2015, the synergy between the Village Government and the community was still very low. From the community side, people still think that Village Finance Management is entirely the task of the Village Government, while the community expects to only accept the results. On the other hand, the Village Government tends to be obstructive and give less opportunity to the community to participate in the Village Finance Management. This becomes the biggest task for us. Thanks God, in the preparation of APBDes Program Plan in 2016, things have started to change. The village administration has begun to open for more communal participation. In addition to inviting BPD and the existing community institutions in the village (both LPMD and PKK), we also invite RT/RW, and community leaders (representing women, poor people elements, agricultural representatives, religious leaders, students, and so on).

“This is done to provide opportunities for citizens to propose programs that will be accomplished for the coming year. Given the fact that the government works for the community, the community interests and convenience are our top priorities. Thus, not only does the Village Administration should manage the APBDes, the community should also contribute in it. We align the results of this community aspiration with the vision and mission from RPJMDes. We do this to maintain the village development plans that have been previously discussed.” (Village Secretary)

“Musrenbangdes is attended by all institutions in the village, such as BPD, RT, RW, Kasun, Kasi, LPMD, community leaders, PKK, karangtaruna, and representatives from districts. All levels of society come to approve RKPDes, all of them must know, and when some of the plans are unclear, we will need to review them.” (Village Head)

“Village heads, village apparatuses, team from districts, BPD, PKK, LKMD and other community representatives.” (Village Kasi and Kasun)

Based on the interview with the Village Head, Village Secretary, Village Section Chief and Structure Chief, it can be said that the Village Administration Revenue and Expenditure Budget Planning (APBDes) in Desa Sukosari Lor is done by the Village Government with BPD, community institutions, RT/RW, and representatives from community leaders. It also can be said that the determined APBDes is the result of village deliberation, by listening to people’s aspirations, as illustrated in the following interview.

“I happened to be invited to musrenbangdes and Thank God I was there at musrenbangdes yesterday.” (Chairman of Desa Sukosari Lor Farming Group)

“Yes I did come to planning meeting yesterday.” (Head of RW 16)

“PKK is always invited at every musrenbangdes and we also attend the event...” (Head of PKK)

“I was invited to musrenbang, yes I did come.” (Head of RT 5, 12, 17, 26)

“I came to musrenbang to represent the youth voice in this village.” (Head of LPMD)

The presence of the community in musrenbangdes can also be seen in the 2016 APBDes’s official report. Therefore it can be concluded that the community participation at Desa Sukosari Lor is good enough.

Village planning, which has been defined in

the RPJMDes and is later described in RKPDes, becomes the basis to prepare a village financial management planning in the form of APBDes. Village financial planning is technically guided by Permendagri No. 113 of 2014 on village financial management. In Chapter V article 20, it is explained that the Village Secretary compiles the Village Regulations Draft on APBDes based on RKPDes of the current year. The Village Secretary makes a draft and then submits the Village Regulation on APBDes to the Village Head. The village head then submits the village regulation draft on APBDes to BPD to be discussed and ratified. The submission of the draft itself is no later than the first week of October of the current year.

The Secretary of Desa Sukosari Lor has arranged and then submitted the Raperdes to the Village Head. The Raperdes is then discussed and agreed by BPD. In Desa Sukosari, the constituent of Raperdes is referred as the special team for drafting Raperdes. Based on the results of interviews with the Village Secretary and Village Treasurer, it can be concluded below:

“There was a planning team consisting of a chief, secretary and treasurer, in which the village secretary and section chief of village development were included in the team to formulate the Raperdes on APBDes, then it was discussed and agreed with the BPD and it was determined in last October.”

The Raperdes on APBDes, which has been discussed and agreed in accordance with Permendagri No. 113 of 2014, chapter V article 21, is then submitted by the Village Head no later than three working days to the Regent/Mayor to be evaluated. Regent/Major shall determine the evaluation of APBDes draft for a maximum of 20 working days. If the evaluation results exceeds the deadline, the Village Head may stipulate the Draft of Village Regulations on APBDes into the official Village Regulation.

In Desa Sukosari Lor, this matter has not been implemented maximally, because the Raperdes should be submitted to the Regent no later than three days after it was agreed. However, the draft is not submitted to the Regent of Bondowoso after seven days. As expressed by the Village Head:

“...we should've submitted the Raperdes three days after being agreed, but in here it

was delayed for seven days. Well, there are some technical problems on our end.”

The Raperdes on APBDes that have been ratified to be Village Regulations (Perdes) based on Permendagri No. 113 of 2014 is the annual financial plan of the Village Government which contains the main components such as revenue, expenditure and village financing budget for one budget year and includes budget policy in implementing village development plan. Meanwhile, the results of Raperdes evaluation on Desa Sukosari Lor for APBDes 2016 were determined to be Desa Sukosari Lor Regulation No. 3 of 2016 concerning Village Administration Revenue and Expenditure Budget of 2016, which was set and promulgated on January 18, 2016 at Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso.

The functions of BPD in the village planning stage is stronger with the enactment of Village Law No. 6 of 2014. One of the functions of BPD is to discuss and agree on the Raperdes with the Village Head. Based on this function, BPD has the right to approve and reject the Raperdes submitted by the Village Head. An interview with H. Faisol Umam as the Head of BPD reveals that:

“So far BPD has carried out its duties well by contributing to the village development plan and taking part in supervising the realization of development plans one of which is by attending village meetings regularly. BPD has routine agenda in educating people to take part in village development and providing information related to village development and so on.”

From the results of the interview, it can be said that the BPD has carried out its duties well by contributing to the village development plan and taking part in supervising it. Similar interview with several other respondents also reveal the same thing.

### **The Implementation of Village Administration Revenue and Expenditures Budget (APBDes)**

The process of budget realization must be based on the Perdes on APBDes, in this case is Desa Sukosari Lor Regulation No. 3 of 2016 concerning Village Budget and Expenditure in 2016. The village regulation is determined through village meetings attended by all levels of society. Law

No. 6 of 2014 defines village meetings as forums that are attended by BPD, village government and all elements of village community to discuss strategic matters in the implementation of village governance. Meanwhile, the deliberations specifically discussing village development are called Musrenbangdes (*Musyawarah Perencanaan Pembangunan Desa* or Village Development Planning Meeting).

Musrenbangdes in Desa Sukosari Lor was held on 9th February 2015 through the Village Head's decision. The results of the Musrenbangdes coordination are a list of prioritized village development called RKPDes.

During the Musrenbangdes, all relevant members of society agreed on the RKPDes.

“The Musrenbangdes was attended by all institutions in the village, such as BPD, RT, RW, Kasun, Kasi, LPMD, community leaders, PKK, Karangtaruna, and representatives from districts. All levels of community in attendance endorsed RKPDes and they must understand the matter. If some programs were unclear, we would need to review the plan.”

“Village Head, village apparatus, district team, BPD, PKK, LKMD and other community representatives.” (Village Section Chief and Structure Chief)

The overall Musrenbangdes of Desa Sukosari Lor has been organized in accordance with Law No. 6 of 2014. However, technically there are still some problems, such as the time for organizing Musrenbangdes that does not fit the law because they need to wait for the schedule from the District government, along with the reporting to the Regent regarding the Accountability Letter (*Surat Pertanggungjawaban/SPJ*) for each realization unit/post, which is sometimes not in timely manner and the Fee Budget Plans (*Rancangan Anggaran Biaya/RAB*) do not conform to the general price standards. These obstacles were expressed by the Village Head as follows:

“We try to be in accordance with ministerial regulations, because we follow the guide. Musrenbangdes should be held in October, but because there is a delay for budget planning until November, we do not know

what to do since we also need to make SPJ. Well, hopefully we can do it for the upcoming 2018 musrenbangdes in October...”

On the other hand, the Head of BPD, H. Faisol Umam reveals the same thing related to the delay in musrenbangdes implementation in Desa Sukosari Lor. The delay was due to delay of funds from the district government to the village.

“Not yet, because despite of experiencing problems, we have tried our best too, but in terms of partnership with the Village Head, there are many different activities, for example the stipulation of RAP ADD draft is actually in October, and according to PP No. 60 of 2014 there should have been a meeting, but since I also experienced difficulties in 2015, not to mention that the 2015 disbursement should have been disbursed in the early stages of the fourth month, but it was also delayed. So, the initial trial fund of one billion for village programs had only been realized around the end of the holiday (last August), and the changes between 30% and 70% allocation still often occur. Because of the delay, the implementation of the village administration throughout Indonesia can only be done towards the end of the first year on infrastructure...”

The result of Musrenbangdes, which is in the form of a list of priority development scale, is then made into budget draft in APBDes. After the APBDes are made based on the list of priority scales, the next implementation phase is to realize the budget. The budget realization phase should follow the ratified APBDes accompanied with village regulations. Based on information of Desa Sukosari Lor realization data for 2016 fiscal year, the development plan for Desa Sukosari Lor has not been fully realized until the end of 2016. However, most units/posts have been realized. The cause of the delay in the realization of the post / unit development is based on the testimony by the Village Head:

“...for the first six months the budget had not been issued and it was until August. Actually, it should've been realized in January until June, but there was a problem with that and

we used our reserve funds for it. Of course we did not know what to do, and the fund was based on loan, for example the budget was IDR 1000000 and the reserve fund was only IDR 800000, so the development could not be performed optimally. Even, some units/posts should be delayed until 2017...”

If we review this based on Permendagri No. 113 of 2014 on the financial implementation of village, chapter V of the second part of article 24 explains that village financial management starts from village revenues and expenditures, which is carried out through village accounts and must be supported with complete and legitimate evidence. Technically, the financial implementation of Desa Sukosari Lor is done well, the village revenue and expenditure has been implemented through the village treasury, and each expenditure on APBDes has been supported with complete and valid evidence and has been approved by the Village Secretary. Saiful Bari as the Village Secretary mentions that:

“...so far, each village revenue and expenditure has been carried out through the village treasury, each expenditure on the APBDes expenses has been supported by complete and valid evidence and has been approved by me. I hope that the community, especially the BPD, will take part in monitoring the development of this village if there is a performance that deviates from the existing rules”

In addition to obliging the use of village treasury accounts, the village government is prohibited from asking for levy as village revenues other than those stipulated in the village regulations and the Treasurer can prepare money in the village treasury at a certain amount to meet the operational needs of the village government. The amount of money in the village treasury is stipulated by the Regulation of Regent or Mayor (Permendagri No. 113 of 2014 article 25). Desa Sukosari Lor never took levy other than those already stipulated in the budget plan, as revealed by Sujono as the Village Treasurer:

“...all have been stipulated in the APBDes, so Pendes has never carried out other charges other than those that have been stipulated, our development plan will need to adjust to

the existing regulations...”

The Village Treasurer serves as taxpayer for income tax (PPh) and other taxes shall deposit all receipts of the revenue, deductions and taxes he collected to the state treasury account in accordance with legislation. On the other hand, the procurement of goods and services in the village is regulated by Regent/Mayor regulations based on the laws and regulations (Permendagri No. 113 of 2014, article 31).

The treasurer of Desa Sukosari Lor has performed compulsory collection on taxed village programs, both physical and non-physical. However, there are still many obstacles in the implementation such as the protest carried out by Team of Activities Implementation (*Tim Pelaksana Kegiatan/TPK*) due to lack of understanding related to the collection of taxes and RAB which amount does not include tax. This is revealed by the Treasurer and the Village Head as follows:

“The mandatory collection of taxation has been carried out every time there are both physical and non-physical developments, the date of deposit to the state treasury cannot be ascertained since we need to wait for the submission of SPJ from the TPK, but all tax obligations have been paid even though it is delayed, which is supposed to be final on December 31<sup>st</sup>, and it is only completed on mid-January” (Village Treasurer)

“It’s done. The taxable and the non-taxable are done...” (Village Head)

In submitting the funding to carry out activities, the administration should also include documents such as the Draft of Expenses Budget (*Rencana Anggaran Biaya/RAB*). That RAB is verified by the Village Secretary and then is authorized by the Village Head. Whereas, the Team of Activity Implementation prepared an auxiliary treasury book as an activity accountability (Permendagri No. 113 of 2014, articles 27, 28, 29, and 30).

Technically, the submission of funding is already in accordance to Permendagri No. 113 of 2014, in which every realization of the budget, proposal and Draft of Expenses Budget (RAB) has been verified by the Village Secretary before being approved by the Village Head.

### **Administration of Village Revenue and Expenditures Budget (APBDes)**

Technically the administration of village finances, based on Permendagri No. 113 of 2014, is carried out by the Village Treasurer, in which the village revenue and expenditures are recorded and routine closing the books at the end of each month. In addition, the Treasurer is also responsible for every revenue and expenditure to the Village Head using the accountability report (general treasury book, tax auxiliary treasury book and bank book). In Desa Sukosari Lor itself, the Village Treasurer has used the village finance administration books, which include general treasury books, tax auxiliary treasury books and bank books. This was also mentioned by Sujono as the Village Treasurer:

“The Treasurer closes the book every month, by attaching the general treasury book, a tax auxiliary treasury book and a bank book...”

“...all forms of expense have been verified by the Village Secretary and then is authorized by the Village Head...”

Based on the interview results above, we can see that in the process of administration, a treasurer recaps all activities into the general treasury book, tax auxiliary book and bank book to attach the accountability report of the realization of the village revenue and expenditure budget located in Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso as written evidence in the realization of the APBDes. In this case, the village administration budget implementation should also include:

1. Each expenditure on APBDes expenses must be supported by complete and valid evidence and must be approved by the Village Secretary for the material validity arising from the use of the intended evidence.
2. The village treasury expenditure resulting in the burden of APBDes cannot be carried out before the village regulation draft on APBDes is set into village regulations.
3. Village treasury expenditures as referred to in number two do not include binding village expenditures and mandatory village expenditures stipulated in village head regulations.

Based on the above notions, Desa Sukosari Lor has followed Permendagri No. 113 of 2014, article 35 and 36 of administration section.

### **The Reporting of the Village Revenue and Expenditure Budget (APBDes)**

The village financial management reporting is technically regulated in Permendagri No. 113 of 2014, article 37, which;

1. The village head submits a report on the realization of the APBDes to the Regent or Mayor every semester of the current year.
2. The first semester reports are submitted no later than the end of July of the current year.
3. The second semester reports are submitted no later than the end of January of the following year.

The Village Treasurer is obliged to account for the money revenues, which becomes his responsibility through the revenue accountability report to the Village Head no later than the 10th of the following month. The process of reporting APBDes can be seen in the interview with Saiful Bari:

“At the end of the year, the village administration makes a report to BPD regarding the performance accountability in a one-year period. The report is accompanied by a general treasury book and an auxiliary treasury book. And the reports are also accompanied by evidences such as receipts and documentation; furthermore, employees' expenditure implementation must have its own report, for example in development programs such as absences. This is necessary by considering that there are many programs in community development and empowerment that are carried out in the APBDes Program.”

Based on the interview above, the village government, especially the Village Secretary and the Village Treasurer, has made an accountability report that is submitted to BPD and to the District government, which is then evaluated by the Regent. The same thing is also expressed by Sujono as the Village Treasurer:

“The report of APBDes is 95% fulfill the existing rules and regulations. In fulfilling

the accountability report, it has followed the LPJ, LPPD in 2016 and all of existing legal products in the Desa Sukosari Lor have fulfilled the applicable provisions or according to the regulations established by Permendagri, regent and village.”

Based on the interview revealed by Sujono as Head of Village Finance or Village Treasurer, it is known that in reporting Village Administration Revenue and Expenditure Budget (APBDes), they have followed the applicable rules and regulations. Also, in fulfilling the existing accountability report, it already fulfills LPJ, LPPD and evidence in the financial realization of the Village Administration Revenue and Expenditure Budget (APBDes).

### **The Accountability of Village Revenue and Expenditure Budget (APBDes)**

One of the accountability implementation of village financial management is by submitting accountability reports on the realization of APBDes implementation to the Regent/ Mayor at the end of the fiscal year by attaching the accountability report on the realization of APBDes in the current budget year, village-owned wealth reports as of December 31st, and the report for central government and the local government programs implemented in the village (Permendagri No. 113 of 2014, article 38). This is in line with Saiful Bari’s testimony:

“Once a year, the village government submits accountability reports to the Regent/ Mayor in District government by enclosing the accountability report on the realization of the APBDes implementation in the current budget year, village-owned wealth reports as of December 31, and the reports of central government and regional government program implemented in the village.”

Based on the interview results above, Desa Sukosari Lor has fulfilled the accountability report by submitting the report in the District government.

In addition to accountability report, other forms of village financial management accountability are performed by informing the accountability report on the APBDes implementation realization to the community (Permendagri No. 113 of 2014, article 40), as revealed by Saiful Bari as the Village Secretary:

“...We want the report of accountability realization to be informed to the public by using the village bulletin board. For the time being, it is still a plan, and for the following year we hope this will come true.”

Accountability to the public is not yet realized at the stage of publishing the accountability report on APBDes realization, because there are still many obstacles in the completion of the report. For the following year, the Village Government hopes that they can overcome those so that the transparency related to APBDes can be better. This is expressed by Mahfud as the Village Head:

“...for the coming year I really hope that all information related to village financial management can be accessed by anyone. I hope that every village development project, budget, and implementation can be known to the public. For example, certain amount of fund for project A and it can be seen on the bulletin board...”

Still, this becomes a public complaint, as seen from the answers of most informants who state that the transparency of Desa Sukosari Lor is still lacking. Thus, the community wants this to be improved for the next following year.

### **Guidance and Supervision of Village Administration Revenue and Expenditure Budget (APBDes)**

Permendagri No. 113 of 2014 chapters VI explains about the guidance and supervision, and that the Provincial Governments are obliged to guide and supervise the granting and distribution of Village Funds, Village Fund Allocation, and Profit sharing of Regional Taxes and Levies from District/City to Villages, and Regency/City Governments are obliged to guide and supervise the implementation of village financial management.

Technically, the guidance and supervision of village financial management in Desa Sukosari Lor is still not optimal. This is because mentors and supervisors sometimes are not the experts in the fields as needed by the village. In addition, the number of mentor and supervisory teams is very few and must guide and supervise all villages under the Regency or District. Thus, the monitoring

provided is global, as expressed by Mahfud as the Village Head and Sujono as the Village Treasurer:

“We have the facility, but it is not maximally done. We expect that the mentor or assistant are experts both in the infrastructure and in the administration. Supervision is just for checking the accuracy of SPJ. The supervisors are supposed to supervise several villages with various problems in a short time. Perhaps this is the obstacle for guidance and supervision so far. The regency did have training for me and the treasurer” (Village Head)

“Guidance from the district is carried out once a month at minimal, for example if something happens in the field and requires the District side, they will bring parties from there to conduct training. Last October in 2016, they brought District parties three times a month for adjustment, so we need guidance. Although there is guidance from the District, it is only done globally and there is no administrative assistance. Honestly, that is important for the Village Treasurer, because sometimes the rules are too complex to understand, which results in budget realization misunderstandings. Still, this cannot be used as an excuse for unorganized administration. The district has a kind of training for the village head and treasurer.” (Village Treasurer)

“There is a guidance and supervision from the District, it is usually done once a month. But if there is an urgent need, the district can provide more guidance. Actually this is not optimal by considering that there are many of village government who still do not know financial management for village administration. The mentor and supervisor are also limited. So, what else can we do” (Village Secretary)

Law No. 6 of 2014 chapter XIV states that Provincial Governments and District/City Governments can delegate guidance and supervision to regional apparatus through education, training, and counseling to improve the quality of government and village communities. This has been done by Bondowoso District

Government by providing training for Village Heads and Village Treasurers related to village financial management system.

## Conclusion

Based on the research results of the Transparency and Accountability of the Village Administration Revenue and Expenditure Budget (APBDes) in Desa Sukosari Lor, it can be concluded that in general, the management of APBDes starts from planning to supervision and guidance is based on transparent and accountable principles and has been compiled based on the applicable laws and regulations, namely Law No. 6 of 2014 on Villages; Permendagri No. 113 of 2014 on Regional Financial Management; and Perda of Bondowoso Regency No. 8 of 2014 on Village Financial and Assets Management

The conclusion is based on the following considerations:

1. The planning of APBDes in Desa Sukosari Lor is 95% in accordance with the applicable legislation and is managed based on transparent and accountable principles.
  - a. The draft of APBDes submitted by the Village Head has been discussed and stipulated together with the BPD.
  - b. Desa Sukosari Lor Secretary has compiled and then submitted the Raperdes to the Village Head. The Raperdes is discussed with BPD and is agreed upon. In this Raperdes preparation, there is a special team called the special drafting team for the Raperdes.
  - c. The Raperdes APBDes is not yet delivered to the Regent maximally, because the Raperdes should have been submitted to the Regent no later than three days after being agreed, but in Desa Sukosari Lor it is submitted seven days after the drafting to the Regent of Bondowoso.
  - d. BPD has carried out its duties well by contributing to the village development plan and taking part in supervising village development.
2. The implementation of APBDes management in Desa Sukosari Lor is 85% in accordance with the applicable legislation and is managed based on transparent and accountable principles.

- a. The implementation of the Musrenbangdes still encounters some obstacles, such as the time for organizing Musrenbangdes that is not in accordance with the law because the administrators need to wait for schedule determined by the district government, along with reporting to the Regent regarding the realization SPJ of each unit/post, which is sometimes not well-timed and the RAB is not in accordance with general price standards.
  - b. The development plan for Desa Sukosari Lor has not been fully realized until the end of 2016. However, most units/posts have been realized; the delay in this development is due to the delays in funds from the regions.
  - c. The financial implementation of Desa Sukosari Lor has been good, village revenue and expenditure has been carried out through the village cash and has been supported by complete and valid receipt evidence.
  - d. Desa Sukosari Lor never charges other than what has been stipulated.
  - e. Tax collections has been carried out fairly well. However, in its application there are still many obstacles such as the protest from Team of Activity Implementation due to lack of understanding regarding the existence of tax collection and RAB which amounts do not include tax.
  - f. The submission of funding has been in accordance with the applicable legislation, in this case Permendagri No. 113 of 2014.
3. The administration of APBDes management in Desa Sukosari Lor is 100% in accordance with the applicable laws and is managed based on transparent and accountable principles.
    - a. All village revenues and expenditures are recorded and close the book is routinely performed at the end of each month by the Village Treasurer.
  4. The reporting of the APBDes in Desa Sukosari Lor is 100% in accordance with the applicable legislation and is managed based on transparent and accountable principles.
    - a. The village government, in particular the Village Secretary and the Village Treasurer, has made an accountability report that was submitted to the BPD and to the district which was then evaluated by the Regent.
    - b. The existing accountability report has fulfilled the LPJ, LPPD and evidences in the APBDes financial realization.
  5. The accountability of APBDes in Desa Sukosari Lor is 85% in accordance with the applicable legislation and is managed based on transparent and accountable principles.
    - a. Desa Sukosari Lor has fulfilled the accountability report to the Regent through collection in the District level.
    - b. Accountability to the public has not realized to the publication stage in public, such as with a notice board, because there are still many obstacles in the completion of the accountability report. For the next year, the Village Administration hopes that this can be resolved so that transparency related to APBDes can be better achieved.
  6. The guidance and supervision of Desa Sukosari Lor APBDes is 75% in accordance with the applicable laws and is managed based on transparent and accountable principles.
    - a. The guidance and supervision of APBDes are still not optimal, because sometimes, the mentors and supervisors are not experts in the fields needed by the village and the numbers are too few and all of them should guide and supervise all villages under the Regency or District. This results in global monitoring, instead of village-centered one.
    - b. Administration training for Village Heads and Village Treasurers related to village financial management system, which is carried out by the Bondowoso District Government.

Based on the findings and conclusion about Transparency and Accountability of Village Administration Revenue and Expenditure Budget (APBDes) of Desa Sukosari Lor, Kecamatan Sukosari, Kabupaten Bondowoso, the writers could make some suggestions related to the research topic as follows:

1. For Village Administration

- a. In the beginning of the planning stage, which is carried out through deliberations such as the preparation of RPJMDes and RKPDes, the materials or text to be discussed in the deliberation should be distributed to the meeting participants at least one week before the deliberation is held. This will enable the meeting participants to evaluate the material of deliberation beforehand.
  - b. Administrative discipline and intensive guidance of experts from the District and Sub-district governments are needed so that the accountability both in terms of village administration and village financial management can be carried out in a timely manner. Therefore, it takes a routine schedule of intensive coaching to the village.
  - c. To maintain the principles of accountability, participative, responsive, and transparency in the Planning of APBDes that were already well-implemented, so that the administration will be able to carry out their duties and responsibilities even better.
2. For future researcher  
The researchers expect the future research to include more references and research objects to acquire better data and findings.

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