



Transparency and Accountability in Village Income and Expenditure Budget Management (APBDes) (Case Study: Banjarnyar Village, Brebes District, Brebes Regency)

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Abstract. This study aimed to determine the transparency and the accountability in the implementation of the Village Revenue and Expenditure Budget (APBDes) in Banjarnyar Village, Brebes District, Brebes Regency. It is because in Banjarnyar Village, Brebes District, Brebes Regency, Village Revenue and Expenditure Budget is always increases. The data used in this study were obtained from data collection and carried out by direct observation in the field with interviews. The data analysis technique used in this research is descriptive qualitative analysis. This interview technique was carried out directly with the Village Head, Village Secretary, Village Consultative Body, and Village Communities in Banjarnyar Village, Brebes District, Brebes Regency. The results of this study indicate that Banjarnyar Village has carried out transparency and accountability in the Village Revenue and Expenditure Budget for the 2020 fiscal year. Overall transparency and accountability in Banjarnyar Village is under the provisions and has been running well and smoothly because in implementation it has followed the existing rules and policies.

Keywords: Transparency · Accountability · Village revenue · Expenditure budget

1 Introduction

Autonomy area demands each area for independent in arrange government, no except Government village. Implementation autonomy village will Becomes strength for government village for manage, organize and organize the area in accordance aspirations and interests people along with no contrary with arrangement law national and interests general. In other words, the Thing that realizes, management finance and assets village must be realized based on principle autonomous. With thereby existence gift authority Management Finance village based on Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Management Finance Village and based on Regional Regulation Number 8 of 2014 concerning Management Finance and Assets Village, should be Finance village managed based on principles transparent, accountable, participatory as well as conducted with order and discipline budget starts from planning, implementation, administration, reporting, accountability, coaching nor supervision [1].

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Maintenance government village must apply the principles of Good Governance or good governance. Components openness or transparency and elements accountability or accountability [2]. Transparency and accountability referred to above clear in Law No. 6 of 2014 concerning village Article 24 on points d and g and the Rules minister in the country of the Republic of Indonesia number 113 of 2014 concerning management finance village Article 2 paragraph 1; Finance village managed based on principles transparent, accountable, participatory as well as conducted with order and discipline budget.

Transparency and Accountability management APBDes part of the management process finance start from planning, implementation, administration, accountability, and real surveillance could be reported and accounted for answer to public related with failure nor success as ingredient evaluation year next. Society does not only have right for knowing management finance but entitled for demand accountability on application as well as implementation management finance village that [3].

Related Transparency and Accountability management Budget and Income and Expenditure Village (APBDes), of course no free from ability government village for manage APBDes in accordance need. This thing is one form decentralization to use encourage good governance, because bring the country closer to community and at the same time increase participation society, which finally push accountability, transparency and responsiveness government. Ability government village in management APBDes also as form decentralization for encourage good governance. Accountability is obligation organization for give accountability or answer and explain performance as well as action someone/leader an organizational unit to the party who owns right or the authorities ask accountability. In accountability contained obligation for present and report all activities, especially in field administration finance to more parties. Accountability media accountability no limited to reports accountability, will but also includes aspects convenience giver mandate for get good information live nor no live by oral as well as writing, so that accountability could Growing up in an environment that prioritizes openness as base accountability [3].

Existence transparency and accountability related management APBDes in the Banjaranyar village on Brebes districts still no miss from existence device capabilities village and role active from various existing circles around.

2 Research Methods

In the research process, this study obtains the necessary data, then method data collection used is as follows:

2.1 Method of Documentation

Method of documentation that is search and about things or a variable in the form of notes, transcripts, books, letters news, magazines, inscriptions, minutes meetings, agendas and so on [4]. In methodology, this researcher could obtain and collect data at the Polytechnic Harapan Bersama.

2.2 Observation

In this study, researcher obtains and collects the data by doing observation by live Device Village and Head of BPD (Village Consultative Body), Head of the Management Team Activities (TPK), Citizens of Banjarnayar village in Brebes districts, Central Java.

2.3 Interview

In this study, researcher obtains and collects data by do interview by live Device Village and Head of BPD (Village Consultative Body), Head of the Management Team Activities (TPK), Citizens of Banjarnayar village Brebes districts, Central Java.

Analysis technique used in study this that is used study of descriptive through approach qualitative [5]. Analysis descriptive qualitative in study this give the reviews obtained through observation and interview to Device Village and Head of BPD (Village Consultative Body), Head of the Management Team Activities (TPK), Citizens of Banjarnayar village districts Brebes districts Brebes Central Java. Study this analyze about transparency and accountability in management Village Budget in the Banjarnayar village in Brebes districts, Central Java.

3 Results and Discussion

3.1 Results

The mechanism for preparing the APBDes revenue and expenditure budget.

The mechanism in the preparation of APBDes in Banjarnayar Village through 4 stages that have been conveyed in the results of interviews with several informants in Banjarnayar Village, namely the planning stage, preparation stage, implementation stage and reporting stage.

3.1.1 APBDes Planning

At the APBDes planning stage in Banjarnayar Village, the first step is to formulate the RKPDes Team as a forum where to form a Dusun Deliberation which aims to accommodate several aspirations from the community at the hamlet level which are attended by Village officials, BPD, LPMD, Head of RT, Head of the RW and Community Leaders (Karang cadets, Ulama, etc.) first, if after the proposals or aspirations of the community at the hamlet level have been prepared, they will be submitted through the MusyDes forum (Village Deliberation) as the next step taken in planning the preparation of the APBDes to determine and ratify APBDes assisted by consultants who aim to oversee every physical development.

3.1.2 Implementation of APBDes

Program implementation and policy need commitment and seriousness that must be owned by the implementers or policy implementers. Commitment needed so that every activity the could walk based on technical guidelines and guidelines nor the rules already

set. Sari [6] Implementation APBDes in the Banjaranyar village following the ceiling that has been given, thing this means funds received by the government village related implement APBDes implemented in 4 areas of their Field maintenance, Government Village, Field Implementing Village Development, Field Empowerment Society, Field Countermeasures Disaster, Village Emergency and Urgent conditions.

Transparency of the implementation process composing APBDes seen from the presence of banners, inscriptions and boards information about activity physical nor physical number. Accountability implementation of activity programs APBDesa, has been felt by live for public village Thing this is the same case with rule Permendagri as the following: Permendagri No. 113 of 2014 article 26 paragraph 2 concerning Execution that reads expenditure the village referred to in paragraph 2 does not including for shopping employee who is binding and operational designated office in regulation head village.

3.1.3 Reporting APBDes

Reporting APBDes conducted with make report accountability by the government village. In Thing this in accordance with rule Permendagri as following: Permendagri No. 113 of 2014 article 37 paragraph 1 concerning reporting sounds head village convey report realization implementation to Regent/mayor. This thing comparable with Permendagri No. 113 of 2014 article 38 paragraph 1 which reads head village convey report accountability realization implementation APBDesa to Regent/mayor every end year budget. Permendagri No. 113 of 2014 article 41 paragraph 1 reads report realization and report accountability realization implementation APBDesa as meant in Article 38 paragraph 1 delivered to Regent/Mayor through Camat [2].

3.2 Discussion

Transparency and accountability in management APBDes in the Banjaranyar village already seen from existence a number of activity or physical programs and non - physical who have can done with maximum, as for other transparencies are also delivered through information installation of banners, inscriptions and boards information activities, as well as opt-in public in composing this APBDes. Communities in the Banjaranyar village has also feel existence every program that has been done, from side education, health and well-being in one-year period, because transparency and accountability this is one from principle from ABPDesa. Obstacles faced when composing APBDes Obstacles faced in transparency and accountability composing APBDes in the Banjaranyar village this still meet obstacles that is related source power man or HR who have not qualified in field technology that can support implementation composing performance in the village government, existence regulation or policies that go down when year walk so that must make plan rework that must be completed by the village government.

Government Banjaranyar village although have obstacles no close possibility in every composing mechanism APBDes always follow developments and applicable rules from government center even government area. This thing seen from existence transparency and accountability each program or activities that have been walk with maximum in the Banjaranyar village.

4 Conclusion

The conclusions about transparency and accountability management composing APB-Des Banjarnayar village are as following:

- Banjarnayar village do mechanism composing APBDes in 4 stages of them is Step planning, stage preparation, stage implementation and stages reporting.
- Implementation transparency and accountability composing APBDes Banjarnayar village already in accordance with given rules good from government center nor government area. Transparency composing APBDes proved with existence installation of banners, inscriptions and boards activity. And accountability from society related programs and activities that have been many realized with good in year walk.
- Constraints faced during preparation and management APBDes of them still there is some HR who have not qualified in the field technology so that not enough for support from side existing science government village the banjar as well as downgraded policies and regulations by suddenly made government village must use other plans for APBDes implementation.

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