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Accountability and Transparency of the Head of Financial Affairs in the Management of the Village Budget (APBDes)

Sugiyatno[1*], Nita Suryaningsih[1], Wardah Jamilah[1]
[1]Department of Public Administration, Banten Raya College of Social and Political Sciences (STISIP), Indonesia

*Correspondence Email: sugiyatnoici15@gmail.com

Abstract
This study aims to analyze the accountability and transparency of the Head of Financial Affairs regarding the management of the Village Budget (APBDes) in Parungkokosan Village, Cikeusik District, Pandeglang Regency. Current trends in village financial governance demand openness and clear accountability to prevent budget misappropriation and enhance public trust. This research employs a descriptive qualitative approach, utilizing data collection methods such as in-depth interviews, observation, and documentation. Informants included the Village Head, the Head of Financial Affairs, the Village Consultative Body (BPD), and local community figures. The collected data were analyzed using techniques involving data reduction, data presentation, and conclusion drawing. The results indicate that the accountability of the Head of Financial Affairs in managing the APBDes generally meets applicable administrative standards, such as the timely preparation of accountability reports. However, transparency faces challenges, particularly regarding the dissemination of budget information—which has not optimally reached all segments of the village community—and limited publication media. Key obstacles identified include the quality of village officials' human resources (HR) regarding mastery of financial information technology systems and a lack of active community participation in budget oversight. The study recommends enhancing human resource capacity through continuous training and optimizing the use of village digital media to ensure transparency in budget information.
Keywords: *Accountability, Transparency, Head of Financial Affairs, APBDes, Parungkokosan Village.*

Introduction

Law Number 6 of 2014 concerning Villages ushered in a new era for Indonesia's governance system by recognizing extensive village autonomy (Rauf, 2016). This policy grants villages full authority to manage their own affairs based on the aspirations of the local community. Through this autonomy, villages are no longer positioned merely as objects of central government development but as key agents driving national development from the grassroots level (Timotius, 2018).

A logical consequence of this devolution of authority is the transfer of substantial funds from central and regional governments via the Village Budget (APBDes) (Aritonang, 2016). These funds derived from both the Village Fund (DD) and the Village Fund Allocation (ADD) are intended to finance governance operations, infrastructure development, community development, and village community empowerment. The significant budget amounts managed by villages necessitate professional governance to ensure the funds genuinely improve community welfare (Nurjaman & Negara, 2015).

Achieving good village governance relies on accountability and transparency as its most crucial pillars. Accountability requires village officials to provide a legal and moral accounting of every rupiah spent to both the community and higher levels of government (Astuty, 2013). Meanwhile, transparency ensures public access to information, allowing the community to clearly access, monitor, and understand the entire process from budget planning to actual implementation (Nurcahya, 2021).

Within the village government structure, the Head of Finance Affairs holds a highly strategic position regarding the execution of the Village Budget (APBDes). Serving as both the village treasurer and a member of the village secretariat staff, the Head of Finance Affairs bears full responsibility for financial administration, transaction recording, financial report preparation, and the compilation of accountability documentation (Nining & Wayan, 2023). The success or failure of implementing budget accountability and transparency principles depends heavily on the integrity, competence, and administrative performance of the village financial officer in carrying out their duties (Mutiarni et al., 2018).

In reality, however, the increase in village budget allocations is often not matched by adequate capacity among village officials (Novianty et al., 2021). Various reports and studies indicate a prevalence of issues ranging from the abuse of authority and delayed accountability reports to horizontal conflicts stemming from a lack of transparency regarding budget information. Many villages remain focused merely on fulfilling formal administrative requirements without truly creating inclusive avenues for information sharing with their residents (Gai et al., 2020).

This dilemma characterizes the situation in Parungkokosan Village, Cikeusik District, Pandeglang Regency. As part of Pandeglang Regency, Parungkokosan Village manages significant Village Budget (APBDes) funds for local development. Nevertheless, implementation reveals indications of suboptimal transparency regarding detailed budget information for the general public, as well as administrative challenges concerning the timeliness of reporting—issues that directly involve the village financial officer.

Given the gap between ideal regulations and on-the-ground realities, in-depth research into the performance of the Village Financial Affairs Officer in the area is urgently needed. This study focuses on mapping the accountability mechanisms and forms of transparency implemented by the Village Financial Affairs Officer of Parungkokosan Village throughout the Village Budget (APBDes) management cycle. Based on the preceding overview, this research is titled "Accountability and Transparency of the Village Financial Affairs Officer in the Management of the Village Budget (APBDes) in Parungkokosan Village, Cikeusik District, Pandeglang Regency." The study is expected to make a theoretical contribution to the development of the field of village governance. From a practical standpoint, the findings are intended to serve as a basis for evaluation and recommendations for the Parungkokosan Village Government, aiming to enhance the quality of financial governance ensuring it is clean, accountable, and transparent for the advancement of the village.

Method

This study regarding the accountability and transparency of the Head of Financial Affairs employs a qualitative research method with a descriptive-analytical approach, conducted in Parungkokosan Village, Cikeusik District, Pandeglang Regency. This method aims to analyze and explain the governance of the Village Budget (APBDes) in depth, based on actual conditions observed in the field. According to Bogdan and Taylor (cited in Moleong, 2006), qualitative research is a method that yields descriptive data comprising written or spoken words from informants and observed behaviors. Through the descriptive-analytical approach, the researcher describes facts gathered in Parungkokosan Village and proceeds with an in-depth analysis to uncover the meaning behind the budget implementation (Rukin, 2019). Similarly, Sugiyono (2019) states that the descriptive approach in qualitative research enables the researcher to obtain deeper data, thereby providing a comprehensive understanding of the financial affairs officer's performance. To ensure data validity, research informants at the site were selected purposively using a "key person" approach selecting individuals such as village officials and community representatives deemed to possess the knowledge, experience, and deep understanding relevant to the focus of APBDes management.

The analysis process for data collected from Parungkokosan Village follows an interactive model comprising four dynamic stages: data collection, data reduction, data display, and conclusion drawing and verification. Data collection was carried out through direct fieldwork at the Parungkokosan Village office via interviews and document review; the collected data were subsequently selected, simplified, and categorized according to the research focus during the data reduction stage. Finally, the reduced data were presented in narrative descriptions and matrices to allow for a systematic understanding of the relationships between findings regarding budget transparency and accountability. The final stage drawing conclusions is carried out by interpreting patterns emerging from the field data; these interpretations are then iteratively verified to ensure the consistency and validity of the research findings, ultimately yielding conclusions that are objective and scientifically sound.

Result and Discussion

Accountability of the Head of Financial Affairs in Managing the Village Budget (APBDes)

Accountability is a fundamental pillar in achieving clean, credible, and responsible village governance. In the context of financial management in Parungkokosan Village, accountability is viewed not merely as a moral obligation but as a binding legal duty for every village official. Transparency and the ability to account for every rupiah derived from the Village Budget (APBDes) serve as key benchmarks for the successful implementation of village autonomy. Consequently, the entire budget cycle—from planning to reporting—must be grounded in principles that ensure accountability to both the community and the local government.

As a member of the village secretariat staff, the Head of Financial Affairs (Kaur) holds a position that is both highly strategic and sensitive regarding the execution of the APBDes. In Parungkokosan Village, the Head of Financial Affairs functions as the village treasurer, exercising full authority over financial administration. This responsibility encompasses receiving, safeguarding, depositing, and disbursing funds, as well as recording every financial transaction occurring within the current fiscal year. The complexity of these duties requires the Head of Financial Affairs to possess not only high integrity but also competent technical-administrative skills to avoid critical errors that could lead to legal repercussions.

Based on field research including in-depth interviews and document reviews conducted at the Parungkokosan Village Office, the accountability practices of the Head of Financial Affairs have generally met procedural administrative standards. The Head of Financial Affairs has managed financial administration in an orderly manner by maintaining the General Cash Book (BKU), the Tax Subsidiary Book, and the Bank Book. Every village cash inflow and outflow is recorded chronologically, demonstrating a conscious effort to comply with the technical regulations applicable in Pandeglang Regency. This meticulous record-keeping serves as a vital asset in facilitating both internal and external audit processes. Another crucial aspect of accountability examined is the validity and legality of every document related to village budget expenditures. In Parungkokosan Village, every disbursement of funds—whether for development programs or administrative operations is supported by valid receipts. The Financial Officer only disburses funds upon receipt of a payment request note that has been approved and verified by the Village Secretary and authorized by the Village Head. This multi-layered internal control mechanism operates effectively in Parungkokosan Village, minimizing the risk of fictitious expenditures or the use of funds outside the planned budget.

The internal control process within the Parungkokosan Village Government plays a vital role in maintaining the accountability of the Financial Officer's performance. The structural working relationship among the Financial Officer, Village Secretary, and Village Head is governed by a system of rigorous checks and balances. As the coordinator of village financial management, the Village Secretary periodically verifies the alignment between the Financial Officer's cash balance records and the actual physical cash held in the bank or the village safe. This tiered verification process ensures that any budget adjustments are clearly monitored by the village leadership.

A primary administrative duty of the Financial Officer is to periodically compile the Accountability Report (LPJ) regarding the realization of the Village Budget (APBDes). In Parungkokosan Village, this report is prepared at the end of each semester and fiscal year for submission to the Village Head. The report details the realization of village revenue, as well as expenditures for personnel, goods and services, capital investments, and village financing. Following an internal evaluation, the report is forwarded to the Regent of Pandeglang via the Head of Cikeusik District, serving as a form of formal vertical accountability from the village government to the regional government.

While the formal administrative procedures are considered sound, this study identified a significant technical challenge regarding digital capacity. The Financial Officer of Parungkokosan Village continues to face difficulties in operating the Village Financial System (Siskeudes) application independently and optimally. The Siskeudes application, mandated by the central government, frequently undergoes periodic system updates (patches). The pace at which financial officers adapt often fails to keep up with these dynamic system changes, resulting in backlogs and technical bottlenecks during the transaction data entry process.

Limited proficiency in financial information technology directly impacts the timeliness of budget reporting. Due to data synchronization issues within the Siskeudes system, the completion of semester-end accountability reports (LPJ) in

Parungkokosan Village sometimes misses established deadlines. This phenomenon highlights a gap between regulations mandating full digitalization and the actual capacity of local village officials. Accountability should not be judged solely by the accuracy of figures on paper, but also by the timeliness with which financial information is presented.

The root cause of the capacity limitations faced by the Financial Affairs Officer (Kaur Keuangan) in Parungkokosan Village is the lack of intensive and sustained training (capacity building) programs. Financial management training organized by the Pandeglang Regency Government or the Cikeusik District administration has thus far been viewed as a mere annual formality, lacking in-depth or personalized technical guidance. Consequently, when the Financial Affairs Officer encounters system errors or difficulties with tax reconciliation, resolving these issues takes a long time due to their limited independent technical knowledge.

In summary, the accountability of the Parungkokosan Village Financial Affairs Officer can be characterized as "administratively and legalistically accountable," yet it has not reached the level of being "substantively and professionally accountable." While moral commitment regarding the honest handling of public funds and the maintenance of orderly manual records is excellent in practice, fundamental weaknesses regarding the speed of technology adoption and the timeliness of Siskeudes reporting remain critical areas for improvement. Enhancing the officials' capabilities through focused, independent technical guidance is essential to ensure that financial accountability in Parungkokosan Village aligns with the demands of modern governance.

Transparency in Village Budget (APBDes) Management in Parungkokosan Village

Transparency represents the commitment of the Parungkokosan Village Government to openness in sharing information regarding village financial management with the community. As a cornerstone of good governance, transparency requires that residents have easy access to information allowing them to track, monitor, and evaluate the flow of funds both incoming and outgoing. In Parungkokosan Village, transparency is not merely a moral obligation but a statutory mandate that must be translated into concrete action by all village officials, particularly the Head of Financial Affairs. This openness serves as a vital bridge to dispel suspicion and build solid public trust between the community and village officials.

Field observations indicate that efforts to disseminate budget information in Parungkokosan Village have been physically realized through the installation of an infographic billboard displaying the Village Budget (APBDes). This large billboard is situated in the front yard of the Parungkokosan Village Office, ensuring visibility for visiting residents. The infographic outlines the village's revenue targets sourced from the Village Fund (DD) and the Village Fund Allocation (ADD) as well as major categories of planned development expenditure. This initiative demonstrates the village government's initial good faith in providing a visual platform for the public to scrutinize village financial flows.

However, closer examination reveals that the effectiveness of the billboard is significantly limited by geographical constraints and coverage issues. The Parungkokosan Village Office is not located along a primary thoroughfare used by all residents; consequently, the number of people exposed to the information on the billboard is relatively low. Residents living in remote hamlets or sub-villages rarely have the opportunity to view the budget billboard in person. As a result, the infographic billboard outside the village office has yet to function as a truly inclusive and equitable transparency tool for all segments of the community. Beyond the issue of physical reach, the information presented on the billboard is considered too broad, lacking the specific details required by the community. The infographic displays only aggregate figures by activity sector, omitting details such as unit costs, work volumes, or the specific locations of development projects. This lack of comprehensive data—both theoretical and practical—hinders residents from fully understanding how village funds are allocated. Such incomplete information risks leading to public misconceptions, as residents cannot see the actual details of realized expenditures.

Transparency challenges in Parungkokosan Village are further exacerbated by the underutilization of digital media and modern information technology. In today's era of information openness, social media, online communication groups, and official village websites should serve as highly effective alternative channels for disseminating the Village Budget (APBDes) documents. To date, the Parungkokosan Village government lacks a professionally managed digital platform for uploading annual financial reports. Consequently, the process of disseminating budget information remains rigid and conventional, relying entirely on residents' physical presence at the village office.

The Village Financial Officer, who manages the flow of village funds, possesses the administrative capacity to prepare more public-friendly informational materials; however, this role has not been fully realized. Thus far, the officer's work has been consumed by meeting vertical accountability requirements and handling administrative reporting within the Siskeudes application. There has been no division of duties or specific directive instructing the officer to transform complex financial data into simple, public-ready infographics. This limited focus has resulted in the neglect of the function of providing financial education to the village community.

Transparency in the budget planning stage specifically within the Village Development Planning Deliberation (Musrenbangdes) forum also faces substantial obstacles. While the Musrenbangdes forum in Parungkokosan Village is held annually to gather community aspirations regarding development priorities, attendance and active participation from grassroots groups such as women, farmers, and youth remain very low. These annual deliberations are often dominated by village elites, formal officials, and specific community figures, resulting in budget agreements that lack broad representation.

This lack of community involvement in planning and oversight forums has created a significant information asymmetry in Parungkokosan Village. Knowledge regarding budget details, the budget surplus (SiLPA), and shifts in expenditure categories remains confined to the internal circle of village officials and the Village Consultative Body (BPD). Ordinary residents outside the government structure act as passive consumers, accepting development outcomes without understanding the underlying budgetary dynamics. This long-standing lack of information transparency risks gradually eroding the community's interest in their village's progress.

Low financial literacy and a lack of public understanding regarding village regulations also serve as external factors hindering transparency. Many Parungkokosan residents do not yet grasp the functional distinction between the Village Fund (sourced from the State Budget/APBN) and the Village Fund Allocation (sourced from the Pandeglang Regency Budget/APBD). This lack of understanding makes it difficult for residents to think critically or offer constructive input regarding the performance of the Village Financial Officer. Without sufficient knowledge, demands for transparency are unlikely to emerge from the grassroots level as a social necessity.

Furthermore, Parungkokosan Village lacks clear channels for residents to submit complaints or inquiries regarding budget utilization. Residents who notice irregularities in the execution of physical projects often find themselves unsure of where to voice their concerns without triggering personal conflicts. The absence of suggestion boxes, complaint hotlines, or dedicated public hearing forums to evaluate the Village Budget (APBDes) has exacerbated the information bottleneck. Consequently, the function of public oversight regarding village financial performance has been rendered ineffective and inoperative.

Nevertheless, a glimmer of hope emerges from the oversight role played by the Parungkokosan Village Consultative Body (BPD) in fostering transparency. The BPD periodically holds coordination meetings with the Village Head and the Financial Affairs Officer to seek clarification on budget utilization progress. These meetings allow the BPD to ensure that the use of village funds does not deviate from the agreed-upon Village Government Work Plan (RKPDes). While this political oversight function is active, the BPD still faces the significant task of openly communicating the results of its oversight to its constituents at the hamlet level.

Overall, the implementation of transparency regarding APBDes management in Parungkokosan Village remains at the stage of merely fulfilling regulatory formalities, failing to address the true substance of inclusive openness. The village government has done little more than meet the obligation to display information banners, without considering the effectiveness of their reach or the public's comprehension of the message. To break free from these limitations, breakthroughs are required specifically, the digitalization of information disclosure and the revitalization of citizen forums. A transformation toward transparent governance is essential to enable the Financial Affairs Officer and the Parungkokosan village administration to conduct a clean, open government that is embraced by its citizens.

Conclusion

Based on the research findings and discussion regarding the governance of the Village Budget (APBDes) in Parungkokosan Village, Cikeusik District, Pandeglang Regency, it can be concluded that the application of accountability and transparency principles by the Head of Financial Affairs (Kaur Keuangan) shows uneven results. Regarding accountability, the financial officer's performance has generally been effective and is considered accountable from an administrative-legalistic standpoint. This is evidenced by orderly manual financial record-keeping, the completeness of valid transaction receipts verified through a tiered process, and the timely preparation of periodic Accountability Reports (LPJ) submitted to the Pandeglang Regency Government. However, substantive-professional accountability remains hindered by limited human resource capacity to operate the Village Financial System (Siskeudes) application independently; this occasionally leads to data backlogs and delays in report synchronization at the end of the semester due to a lack of continuous technical guidance.

Meanwhile, the transparency of APBDes management in Parungkokosan Village faces significant challenges, remaining limited to fulfilling formal regulatory requirements without achieving truly inclusive openness. Physical measures such as displaying infographic billboards in front of the Village Office are considered ineffective due to geographical constraints that make them inaccessible to residents in remote hamlets, as well as the fact that the information presented is too generalized, lacking details on work volumes or unit prices. This lack of transparency is exacerbated by the underutilization of village digital media, low grassroots participation in Village Development Planning Meetings (Musrenbangdes) which remain dominated by village elites and the absence of an official channel for resident complaints. Consequently, a sharp information asymmetry has emerged, wherein details regarding village finances circulate only within the internal circle of village officials and the Village Consultative Body (BPD), while the general public remains passive spectators. Therefore, progressive measures are required specifically enhancing the digital competence of village officials and digitizing budget publications to achieve comprehensive financial governance in Parungkokosan Village that is clean, accountable, and transparent.

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