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Analysis Accountability and Transparency Village Fund Management in Sub-districts West Suli Regency Luwu

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Abstract

This study examines the implementation of accountability and transparency in village fund management in Salubua Village, West Suli District, Luwu Regency, Indonesia. Effective village fund governance is essential for promoting good governance, enhancing public trust, and ensuring that public resources are managed efficiently and in accordance with applicable regulations. The study aims to evaluate whether the management of village funds has complied with the principles of accountability and transparency throughout the stages of planning, implementation, administration, reporting, and accountability as stipulated in the Indonesian Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. This research employed a qualitative descriptive approach. Primary data were collected through semi-structured interviews with key informants, including the Village Head, Village Secretary, and Village Treasurer, while secondary data were obtained from official village financial documents, planning reports, and accountability reports. The data were analyzed using the interactive model of Miles and Huberman, consisting of data reduction, data display, and conclusion drawing. The findings reveal that village fund management in Salubua Village has generally been implemented in accordance with the prevailing regulatory framework. Accountability is reflected in the proper preparation of financial reports, systematic administrative procedures, and compliance with financial management standards. Transparency is demonstrated through community participation in village development planning meetings, public disclosure of budget information, and the installation of information boards detailing village fund allocations and realizations. The study concludes that effective accountability and transparency practices contribute significantly to improving village governance and strengthening community participation in sustainable rural development.

1. Introduction

Indonesia is a democratic country with a decentralized system of government consisting of provinces, regencies, districts, and villages. Each administrative level is granted authority and responsibility by the central government to manage public affairs, implement development programs, and ensure accountability in accordance with applicable laws and regulations. As the lowest level of government, villages play a strategic role in delivering public services, promoting local development, and improving community welfare because they are the closest governmental institutions to rural communities (Widjaja, as cited in Misbahul Anwar, 2012).

The enactment of regional autonomy has strengthened the authority of village governments to manage their own resources and determine development priorities based on local needs. Consequently, villages are expected to become independent, accountable, and transparent administrative entities capable of accelerating rural development and reducing poverty. Effective village development requires systematic planning, proper implementation, continuous supervision, and comprehensive accountability. Furthermore, village development should reflect the principles of participation, mutual cooperation (*gotong royong*), social justice, and sustainable development while remaining aligned with district and provincial development plans. Community participation in planning and monitoring development activities is also essential to ensure that public programs respond to local needs and generate measurable socioeconomic benefits.

To support rural development, the Government of Indonesia allocates Village Funds (*Dana Desa*) sourced from the State Budget (*Anggaran Pendapatan dan Belanja Negara*—APBN). These funds are transferred through district or municipal budgets and are intended to finance village governance, infrastructure development, community empowerment, and public services. The increasing amount of Village Funds distributed annually requires village governments to implement sound financial management practices that emphasize accountability, transparency, efficiency, and effectiveness.

According to the Indonesian Financial and Development Supervisory Agency (*BPKP*) (as cited in Subroto, 2008), accountability refers to the obligation of public officials to explain and justify the use of authority, public resources, and organizational performance to stakeholders. Accountability ensures that public resources are managed responsibly while promoting efficiency, effectiveness, reliability, and legal compliance. In the context of village governance, accountability is demonstrated through transparent budgeting, accurate financial reporting, and adherence to statutory regulations governing village financial management.

In addition to Village Funds, villages also receive Village Fund Allocation (*Alokasi Dana Desa*—ADD), which is financed through regional government budgets. ADD is intended to support village administration, community development, public services, and community empowerment. Since ADD forms an integral component of village financial management, its implementation must comply with the principles stipulated in the Minister of Home Affairs Regulation concerning Village Financial Management. All activities financed through ADD should be planned, implemented, monitored, and evaluated transparently while ensuring administrative, technical, and legal accountability. Furthermore, expenditures financed through ADD must be included in the Village Revenue and Expenditure Budget (*APBDes*) and implemented according to established budgeting procedures.

The principles of accountability and transparency constitute fundamental pillars of good village governance. Transparent financial management enables communities to access information regarding budget planning, implementation, and realization, thereby encouraging public participation and strengthening public trust. Meanwhile, accountability ensures that village officials perform their responsibilities ethically and responsibly while achieving the objectives of effective public service delivery and sustainable rural development. The implementation of these governance principles is expected to improve the quality of village financial management and maximize the socioeconomic benefits generated from public expenditure.

Salubua Village, located in West Suli District, Luwu Regency, is one of the villages receiving both Village Funds and Village Fund Allocation from the central government. Similar to other villages in Indonesia, Salubua Village receives annual fiscal transfers exceeding one billion rupiahs to finance development programs and community empowerment initiatives. These funds are expected to improve infrastructure, stimulate local economic growth, and enhance community welfare. However, the COVID-19 pandemic in 2020 significantly disrupted economic activities across Indonesia, including in Salubua Village. The pandemic affected the implementation of development programs and increased the importance of ensuring effective, transparent, and accountable management of village finances under conditions of fiscal uncertainty.

Several previous studies have examined accountability and transparency in village fund management. For example, Kumalasari and Riharjo (2016) found that village financial management generally reflected accountable and transparent planning and implementation practices. Similarly, Putra, Sinarwati, and Wahyuni (2017) concluded that the management of Village Fund Allocation complied with the principles of accountability and transparency in supporting village development. Although these studies provide

valuable insights, empirical evidence regarding the implementation of accountability and transparency varies across regions because of differences in administrative capacity, governance quality, and community participation. Consequently, further investigation is required to understand how these principles are implemented in different village contexts.

Based on the foregoing discussion, this study aims to analyze the implementation of accountability and transparency in village fund management in Salubua Village, West Suli District, Luwu Regency. Specifically, the study evaluates accountability and transparency throughout the stages of planning, implementation, administration, reporting, and financial accountability in accordance with the provisions of the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management. The findings are expected to contribute to the literature on public sector governance and provide practical recommendations for improving village financial management practices and strengthening good governance at the village level.

2. Research Methods

2.1 Research Design

This study employed a qualitative research approach using a descriptive research design. According to Creswell (2017), qualitative research seeks to understand social phenomena through comprehensive descriptions based on participants' experiences within their natural settings. Similarly, Sugiyono (2013) explained that qualitative research is grounded in the post-positivist paradigm, in which researchers serve as the primary research instrument, data are collected through multiple sources using triangulation techniques, and findings are interpreted inductively by emphasizing meaning rather than statistical generalization.

A descriptive qualitative approach was considered appropriate because this study aimed to examine the implementation of village fund management practices, particularly regarding accountability and transparency, as prescribed by Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 of 2014 on Village Financial Management.

2.2 Research Focus

The focus of this research was the implementation of Village Fund Management in Salubua Village, West Suli District, Luwu Regency. Specifically, the study investigated whether village fund management had fulfilled the principles of accountability and transparency throughout the stages of planning, implementation, administration, reporting, and accountability.

The research focus was determined based on the framework proposed by Spradley (1980), as cited in Faisal (1988), which suggests that qualitative research should concentrate on specific social phenomena to obtain an in-depth understanding of the issues under investigation.

2.3 Research Site and Period

The research was conducted in Salubua Village, West Suli District, Luwu Regency, South Sulawesi, Indonesia. The village was selected because it receives Village Fund allocations from the central government and represents a rural area whose economy primarily depends on agriculture and small-scale trade.

Data collection was carried out between April and June 2022, allowing sufficient time for conducting field observations, interviews, document analysis, and data verification.

2.4 Data Sources

This study utilized both primary and secondary data.

Primary data were collected directly through observations and semi-structured interviews with key informants involved in village financial management, including the Village Head, Village Secretary, and Village Treasurer.

Secondary data consisted of official government documents and administrative records related to village financial management, including the Village Medium-

Term Development Plan (RPJMDes), Village Government Work Plan (RKPDes), Village Budget (APBDes), Village Fund Realization Reports, accountability reports, and other supporting administrative documents.

2.5 Data Collection Techniques

Two data collection techniques were employed in this study.

Interviews were conducted using semi-structured interview guidelines to obtain comprehensive information regarding the implementation of village fund management, accountability practices, transparency mechanisms, and challenges encountered during implementation.

Documentation was used to collect and verify official records related to village financial management. The documents analyzed included RPJMDes, RKPDes, APBDes, Village Fund realization reports, accountability reports, financial statements, budget implementation reports, and other supporting administrative records. These documents served to validate and strengthen the findings obtained through interviews.

2.6 Research Instruments

In qualitative research, the researcher served as the primary research instrument. To support the data collection process, interview guidelines, observation sheets, documentation checklists, field notes, audio recording devices, and writing materials were employed.

The interview guide was developed based on the principles of accountability and transparency outlined in Indonesian village financial management regulations, ensuring consistency across all interviews while allowing flexibility to explore emerging issues during fieldwork.

2.7 Data Analysis

The collected data were analyzed using the qualitative data analysis model developed by Miles and Huberman (1994), which consists of three interactive stages:

Data reduction, involving the selection, simplification, coding, categorization, and organization of relevant information obtained from interviews, observations, and documentation.

Data display, whereby the reduced data were systematically presented in narrative descriptions, matrices, and tables to facilitate interpretation and comparison across data sources.

Conclusion drawing and verification, involving interpretation of the findings by comparing empirical evidence with the theoretical framework and the applicable regulations governing village financial management, particularly Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 of 2014. Throughout the analysis process, conclusions were continuously verified through data triangulation to enhance the credibility and trustworthiness of the research findings.

4. Research Results and Discussion

4.1 Village Fund Management Process in Salubua Village, West Suli District, Luwu Regency

Village fund management constitutes an integral component of village financial management under the Village Revenue and Expenditure Budget (APBDes). In accordance with Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management, village finances are managed based on the principles of good governance, including accountability, transparency, participation, efficiency, and compliance with prevailing regulations. The management process encompasses five sequential stages: planning, implementation, administration, reporting, and accountability.

The findings indicate that the management of Village Funds in Salubua Village has generally followed the regulatory framework established by Law No. 6 of 2014 concerning Villages and Minister of Home Affairs Regulation No. 113 of 2014. The following sections describe each stage of village fund management.

4.1.1 Planning Stage

The planning stage represents the foundation of accountable village financial management. Village Fund Allocation (ADD) is intended to support village governance, infrastructure development, community empowerment, and public services. According to Minister of Home Affairs Regulation No. 113 of 2014, village development planning begins with the preparation of the Village Medium-Term Development Plan (RPJMDes), which covers a six-year period, followed by the Village Government Work Plan (RKPDes) prepared annually through the Village Development Planning Meeting (*Musrenbangdes*).

The interview findings reveal that the planning process in Salubua Village emphasizes community participation and transparency. Village stakeholders, including the Village Consultative Body (BPD), Family Welfare Empowerment Organization (PKK), Community Empowerment Institution (LPMD), religious leaders, youth representatives, and local residents, are invited to participate in village deliberation meetings. During these meetings, community members are encouraged to express their opinions, identify development priorities, and provide recommendations regarding the utilization of Village Funds.

The Village Head explained:

"The community is invited to village deliberation meetings to discuss development priorities and planned activities for the following fiscal year."

Similarly, the Village Secretary emphasized that transparency is maintained throughout the planning process by publicly displaying the Village Budget (APBDes) on an information board located in front of the village office, allowing residents to monitor planned expenditures and development programs.

These findings demonstrate that the planning process has fulfilled the principle of participatory governance by actively involving community members in decision-making and ensuring public access to budget information.

4.1.2 Implementation Stage

The implementation stage begins after the Village Budget (APBDes) has been formally approved. At this stage, each planned activity is executed based on the approved Budget Plan (RAB) prepared by the activity implementation team and verified by the Village Secretary before receiving authorization from the Village Head.

The findings indicate that expenditure implementation in Salubua Village follows established administrative procedures. Every payment request must be supported by an approved Budget Plan (RAB), while all expenditures are required to be accompanied by valid financial documentation. Payments are conducted either through direct transactions by the Village Treasurer or through an advance payment mechanism for specific activities. Routine operational expenditures, including employee salaries, office operational costs, and Village Consultative Body (BPD) activities, are processed directly by the Village Treasurer.

According to the Village Treasurer, every financial transaction must be supported by complete and valid evidence to ensure financial accountability and minimize the risk of financial mismanagement.

The implementation process therefore reflects compliance with the accountability principles stipulated in Indonesian village financial management regulations.

4.1.3 Village Fund Administration

Financial administration is a critical component of village financial management because it ensures that every financial transaction is properly recorded and documented. Based on Law No. 6 of 2014, village financial administration includes recording all receipts and expenditures, maintaining financial records, and preparing periodic financial reports.

The interview findings indicate that Salubua Village has implemented administrative procedures in accordance with existing regulations. The Village Treasurer records all cash inflows and outflows in the General Cash Book, Bank Book, and Tax Subsidiary Ledger,

which serve as the primary accounting documents for village financial management.

The Village Treasurer stated:

"The financial administration process in Salubua Village has been carried out in accordance with Law No. 6 of 2014 concerning Village Financial Management procedures."

Nevertheless, the Village Secretary acknowledged that several challenges remain, particularly regarding the administrative capacity of newly appointed village officials. Limited experience in financial reporting occasionally affects the efficiency of administrative processes. To address this issue, the district government organizes technical training for village officials every two weeks to strengthen their financial management competencies.

4.1.4 Village Financial Reporting

Financial reporting constitutes an essential component of village financial management because it demonstrates how public resources are utilized and provides evidence of accountability to both the government and the community. In accordance with Minister of Home Affairs Regulation No. 113 of 2014, the Village Head is responsible for preparing periodic reports on the realization of the Village Revenue and Expenditure Budget (APBDes), which include reports on revenues, expenditures, financing, budget surplus or deficit, and the realization of development activities.

The findings indicate that Salubua Village has implemented financial reporting in accordance with applicable regulations. Financial reports are prepared by the Village Treasurer and subsequently submitted to the Village Head before being reported to the district government. The financial statements consist of the Village Budget Realization Report, General Cash Book, Bank Book, Tax Subsidiary Ledger, and supporting financial documents.

The Village Head explained:

"Every fund received by the village is accounted for through a financial report prepared by the Village Treasurer before being submitted to the relevant authorities."

Similarly, the Village Treasurer confirmed that all Village Fund transactions were properly documented and reported. For example, during the 2020 fiscal year, Salubua Village received Village Fund Allocation (ADD) amounting to IDR 320,373,000, while the Village Fund (DD) transferred from the central government amounted to IDR 948,867,000. These funds were recorded and reported through the official APBDes realization report.

The reporting mechanism follows the Government Accounting Standards applicable to village governments and provides evidence that financial reporting has been conducted systematically and transparently. The completeness of financial documentation also facilitates external supervision and financial audits conducted by the district government.

4.1.5 Accountability of Village Fund Management

Accountability represents one of the fundamental principles of good governance and serves as an indicator of the effectiveness of public financial management. Within the context of village administration, accountability requires village officials to provide accurate, transparent, and timely reports regarding the utilization of Village Funds.

The findings reveal that accountability practices in Salubua Village have generally complied with Law No. 6 of 2014 and Minister of Home Affairs Regulation No. 113 of 2014. Accountability is implemented through systematic financial recording, periodic financial reporting, verification procedures, and supervision by both internal and external stakeholders.

According to the Village Treasurer:

"Before financial reports are submitted, we verify the village cash balance, reconcile bank account records, and ensure that all receipts and expenditures have been recorded correctly in both the General Cash Book and the Bank Book. Since 2019, financial reporting has also been conducted electronically, making the process more efficient and transparent."

The adoption of digital financial reporting has significantly improved administrative efficiency by reducing manual recording errors, facilitating document retrieval, and strengthening financial control mechanisms. Moreover, digital reporting enables higher levels of transparency because financial information can be accessed more efficiently by supervisory institutions.

The accountability mechanism observed in Salubua Village reflects compliance with the principles of responsibility, legality, and administrative accountability. These findings support the notion that effective village financial management depends not only on regulatory compliance but also on the administrative capacity of village officials.

The findings are consistent with those reported by Kumalasari and Riharjo (2016), who found that accountability in village financial management is achieved when financial reporting follows government regulations and is supported by complete administrative documentation. Similarly, Putra et al. (2017) concluded that accountable village financial management strengthens public trust and improves governance performance.

4.1.6 Transparency of Village Fund Management

Transparency is another key principle of good governance that ensures public access to information regarding government activities and financial management. Transparent governance enables citizens to participate in monitoring public expenditures and reduces opportunities for fraud and misuse of public funds.

The findings indicate that Salubua Village has implemented several transparency mechanisms throughout the village fund management process. Public participation begins during the Village Development Planning Meeting (*Musrenbangdes*), where community members are invited to discuss development priorities and proposed budget allocations. Furthermore, budget information and realization reports are publicly displayed on information boards located in front of the village office.

The Village Head stated:

"We install information boards in front of the village office so that all community members can easily access information regarding Village Funds and Village Fund Allocation."

The Village Secretary further explained:

"Both the APBDes and the Village Budget Realization Report are displayed publicly to ensure that community members are informed about government spending and development programs."

These transparency practices demonstrate the village government's commitment to providing equal access to financial information and encouraging public oversight. Public disclosure of financial information strengthens community trust while enhancing government accountability.

From the perspective of good governance theory, transparency contributes to reducing information asymmetry between government officials and citizens, thereby increasing public participation and strengthening institutional legitimacy. These findings are consistent with Hanifah and Praptoyo (2015), who argued that transparent financial disclosure improves accountability and public confidence in village governance.

4.2 Discussion

The findings of this study indicate that the management of Village Funds in Salubua Village generally complies with the provisions of Law No. 6 of 2014 and Minister of Home Affairs Regulation No. 113 of 2014. All stages of village financial management—including planning, implementation, administration, reporting, accountability, and transparency—have been implemented systematically, although several administrative challenges remain.

One of the most significant findings is the active involvement of community members during the planning process. Participatory planning through *Musrenbangdes* enables local residents to contribute directly to development decision-making, thereby strengthening

democratic governance at the village level. This finding supports the principles of participatory governance, which emphasize citizen involvement as a prerequisite for effective public administration.

Another important finding concerns the adoption of electronic financial reporting systems, which has improved administrative efficiency and strengthened accountability. Digitalization has facilitated more accurate financial recording, simplified reporting procedures, and enhanced financial supervision by district authorities.

Despite these positive developments, the study also identified limitations related to the administrative capacity of village officials. Newly appointed staff members often require additional training to improve their understanding of government accounting standards and financial reporting procedures. Continuous capacity-building programs are therefore essential to sustain improvements in village financial governance.

Overall, the results suggest that accountability and transparency are not solely determined by regulatory compliance but also depend on competent human resources, effective supervision, active community participation, and the utilization of digital financial management systems. These findings reinforce previous studies emphasizing that successful village fund management requires the integration of regulatory compliance, institutional capacity, and participatory governance to achieve sustainable rural development.

5. Conclusion

This study analyzed the accountability and transparency of village fund management in Salubua Village, West Suli District, Luwu Regency, based on the principles stipulated in Indonesian Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management. The findings indicate that the management of village funds—including the planning, administration, reporting, and accountability stages—has generally been implemented in accordance with the applicable regulatory framework. Financial administration is supported by systematic documentation, regular financial reporting, and accountability mechanisms that comply with government standards, indicating that the village financial management system can be categorized as accountable.

Regarding transparency, the findings demonstrate that the Salubua Village Government has implemented several mechanisms to ensure public access to financial information. These include conducting annual village deliberation meetings (*Musyawarah Desa*) to accommodate community aspirations and publicly displaying the Village Budget (APBDes) and budget realization through information boards installed at the village office. These practices provide opportunities for community participation and public oversight, thereby strengthening the implementation of transparent governance.

Despite these positive findings, the study identified several limitations. Data collection was conducted during the COVID-19 pandemic, which limited the use of online interviews due to inadequate technological infrastructure and digital literacy among some participants. Consequently, interviews were conducted face-to-face while adhering to health protocols. Future studies are encouraged to involve a larger number of villages and stakeholders to provide broader evidence regarding the implementation of accountability and transparency in village financial management across different regional contexts.

Recommendations

Based on the findings, several recommendations can be proposed to strengthen the accountability and transparency of village fund management. First, the village government should increase community participation by providing broader dissemination of information regarding village development planning meetings (*Musrenbang Desa*) through various communication channels, including social media, village information systems, public notice boards, and

announcements in places of worship. Such efforts are expected to encourage greater public attendance and participation in the planning process.

Second, the outcomes of village deliberation meetings should be documented comprehensively and disseminated to the wider community to ensure that residents who are unable to attend remain informed about development priorities and budget allocations.

Finally, continuous capacity-building programs for village officials, particularly in financial administration and digital governance, should be strengthened to improve the quality, efficiency, and transparency of village financial management in accordance with the principles of good governance.

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