



TRANSPARENCY OF VILLAGE FINANCIAL MANAGEMENT TO THE COMMUNITY

(Case Study of Ketupat Village, Raas District, Sumenep Regency)

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ABSTRACT

Village financial management is expected to implement transparency and accountability, therefore it aims to determine the transparency of village financial management for the Ketupat Village Community, Raas District, Sumenep Regency. The research method used is descriptive qualitative by describing systematically, factually and accurately about the facts and characteristics that exist in the village qualitatively by observing, interviewing informants directly and in depth and documenting the transparency of village financial management. The results showed that the financial management of Ketupat village was not yet transparent to the community, this was revealed from the financial management carried out by the village government from the planning stage, implementation stage, administration stage, reporting stage and accountability, involvement of community leaders from each stage of financial management and not. the existence of extension media or information media belonging to the village government, including the web, which until now has not been accessible. And there is no good communication between the village government and the BPD of Ketupat village, Raas sub-district, Sumenep district.

Keywords: *Transparency, Management, Village Finance and Community Figures.*

A. INTRODUCTION

The granting of regional autonomy as wide as it means granting authority and discretion to the regions to manage and utilize regional resources optimally. In order to avoid irregularities and misappropriations, the granting of such broad powers and discretion must be followed by strong supervision. Although the emphasis on autonomy is placed at the Regency / City level, in essence this independence must be started from the lowest level of government, namely the village.

The government tries to regulate, manage government affairs and the interests of the local community. Of course, income is needed in order to achieve goals in village development and welfare. One source of income that can function as a source of village operational activities and for community empowerment is the Village Fund Allocation (ADD). According to Law No.6 of 2014 concerning Villages, the Village Fund Allocation is at least 10% (ten percent) of the balance funds received by the Regency / City in the Regional Revenue and Expenditure

Budget after deducting the Special Allocation Fund. The use of the Village Fund Allocation Budget is 30% for government apparatus and operational expenditures, as much as 70% for community empowerment costs. With the receipt of funds for the village, the village government must be ready and able to manage village finances based on the principles of being transparent, accountable, participatory and carried out in an orderly manner in accordance with Permendagri No.113 of 2014 concerning Guidelines for Village Financial Management. The Village Finance is managed through activities that include planning, budgeting, administration, reporting, accountability and supervision of village finances carried out by the Village Head and assisted by the Village Financial Management Technical Implementer (PTPKD). So far, village development still depends a lot on the village's original income and community self-help, whose number and nature cannot be predicted.

In Law No. 6 of 2014 concerning Villages, it is very clear about Village governance, which states that the Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community which are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. The rationale for regulating the village is diversity, participation, genuine autonomy, democratization and community empowerment. Village government based on Law No.6 of 2014 is the implementation of government affairs by the Village Government and the Village Consultative Body in regulating and managing the interests of the local community based on local origins and customs which are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia.

Village government is the smallest scope in the government of the Republic of Indonesia. However, the village government has a significant role in development. If development in each village runs optimally, then the goal of the central government is to make welfare equitable and fair development possible. However, conditions in several areas including in Ketupat Village, Raas Subdistrict, have not met the expectations of the central government. The village government is required to be able to manage and regulate its own affairs, including planning, implementation, administration, accountability and benefit from programs managed by the village government. Therefore, village heads and village officials can understand the main tasks and functions (Tupoksi) to improve performance for the better. So that the programs planned by the village government run effectively and efficiently.

Permendagri 113/2014 on Village Financial Management states that villages have several sources of village income consisting of:

- a. Village Original Income (PADesa)
- b. Transfer
- c. Other income

The implementation of village finance will be a strength for the village government to manage, regulate, and organize their own household as well as increase the burden of village responsibilities and obligations. Village finances can support optimal village development in demanding good financial management from the village government. Thus, it is hoped that village financial management has implemented transparency and accountability in its management.

Transparency in regularly disclosing material matters to parties with an interest, in this case the people of Ketupat Village, Raas District, allows the community to know and get information about village finances.

Accountability in regional government is defined as the obligation of the regional government to be accountable for the management and implementation of the government in the region in the context of regional autonomy to achieve the stated objectives of measurable accountability both in terms of quality and quantity. Accountability is the obligation of the village government to be accountable for management and implementation in village financial management. Where accountability has the main objective of knowing the accountability of the implementation team of activities funded by village finance to the community, with the village head as the main responsibility.

Accountability is expected to improve the quality and performance of government agencies in order to become a government that is transparent and oriented to the public interest. The use of village finances, which was originally intended for village development, is prone to misappropriation of funds by certain parties. This is the reason why the community must carry out its role as direct supervisors and monitors the progress of village development.

Previous researchers have conducted a level of transparency testing in managing finances such as Syahril and Bambang H. (2019). Where these researchers analyzed the Role of Community Figures on Transparency of Financial Reporting in Ketupat Village, Raas District, Sumenep Regency. The results of this study are that the provision of space and community involvement in every stage of village financial management is still minimal so that the role of community leaders in the transparency of village financial reporting in Ketupat Village is impressed without space and time and the lack of involvement which results in not optimal, this is influenced by transparency of financial reporting. The village government is still at the top of the village government, namely submitted to the regent through the local camat, even though financial transparency is the provision of open and honest financial information to the community based on a consideration that the community has the right to know openly and comprehensive for government accountability in the financial management of Ketupat Village.

From the background and the results of previous research that have been described above, we want to know how the transparency of financial management from the Planning, Implementation, Administration, Reporting and Accountability stages carried out by the Ketupat Village Government, Raas District, Sumenep Regency with the research title: "Transparency of Village Financial Management Against Ketupat Village Community, Raas District, Sumenep Regency".

B. LITERATURE REVIEW

Definition of Village

In Law Number 6 of 2014, a Village is a village and customary village or what is referred to by another name, hereinafter referred to as a Village, is a legal community unit that has territorial boundaries that is authorized to regulate and administer government affairs, the interests of local communities based on community initiative rights of origin, and / or traditional rights that are recognized and respected in the government system of the Republic of Indonesia.

According to the Big Indonesian Dictionary (KBBI), a village is a regional unit inhabited by a number of families that have their own government system (headed by a village head) or a village is a group of houses outside the city which is a unit. The village has the right to regulate and manage the community based on the rights of origin, customs, and socio-cultural values of the village community. Apart from that, the village also has the right to determine and manage village institutions, as well as determine the source of income. In addition, the village has an obligation to protect and maintain the unity, integrity and harmony of the village community, improve the quality of life of rural communities, develop democratic life and community empowerment, and provide services to village communities.

Village Government

Village Administration is the organizer of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia. Village government is run by the village government, where the village government is based on Law no. 6/2014 is the village head or what is referred to by another name assisted by village officials as an element of village government administration. In the life of a state, government is urgently needed to regulate the people, protect the people, and fulfill the people's needs because the nature of the state is coercive, monopolistic, and includes both. With a government, all territories and boundaries can be controlled and monitored and can be easily regulated. Each region has its own government and governmental apparatus starting from the village, sub-district, sub-district, district, province and the central government.

According to Law Number 6 of 2014 article 24, the implementation of village government is based on the principles of:

- 1) Legal certainty
- 2) Orderly government administration
- 3) Orderly public interest
- 4) Openness
- 5) Proportionality
- 6) Professionalism
- 7) Accountability
- 8) Effectiveness and efficiency
- 9) Local wisdom
- 10) Diversity
- 11) Participative

Village Finance

Definition of Village Finance

In Permendagri No. 113 of 2014 concerning Village Financial Management, what is meant by village finance is all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. Village finances are managed based on the principles of transparency, accountability, budget discipline. Village financial management is managed within 1 (one) fiscal year, from January 1 to December 31. The village head is the holder of village financial management power and represents the village government in ownership of the separated village property. The village head in implementing village financial management is assisted by the village secretary, village

treasurer and section head. Village financial management is derived in the form of village policies in the form of the Village Revenue and Expenditure Budget (APBDesa).

Village finances are the rights and obligations of the village in the context of running a village government which can be valued in money, including all forms of wealth related to the implementation of the village's rights and obligations so that it needs to be managed in a village financial management system. Therefore, in village financial management, a standard regulation is needed starting from the aspects of planning, implementation, administration, financial reporting, and village accountability.

Village Financial Management Principles

Village finances are managed based on good governance practices. In Permendagri No.113 of 2014, the principles of village financial management are transparent, accountable, participatory, and carried out in an orderly and disciplined budget as follows:

- 1) Transparent, namely the principle of openness that allows the community to know and get the widest possible access to information about village finances.
- 2) Accountable, namely the embodiment of the obligation to be accountable for the management and control of resources and the implementation of entrusted policies in order to achieve predetermined goals.
- 3) Participatory, namely the implementation of village governance that includes village institutions and elements of village society.
- 4) Budgetary order and discipline, that is, village financial management must refer to the rules or guidelines that underlie it.

Several budget disciplines that need to be considered in Village Financial Management, namely:

- 1) The planned income is a nationally measurable estimate that can be achieved for each source of income, while the budgeted expenditure is the highest limit of expenditure.
- 2) Expenditures must be supported by the certainty of availability of sufficient revenue and it is not justified to carry out activities that are not yet available or whose budget is insufficient in APB Desa.
- 3) All regional revenues and expenditures in the fiscal year concerned must be entered in the Village APB and made through the Village Treasury Account.

Village Financial Management

Village financial management based on Permendagri No.113 of 2014 includes planning, implementation, administration, reporting, accountability, guidance and supervision of village finances. The village financial management process runs for 1 (one) year. Each stage of the village financial management process has rules that must be understood and implemented according to predetermined time limits.

1) Planning

The Village Secretary prepares a Village Regulation Draft on APBDesa based on the RKPDesa of the current year. The Village Secretary submits the draft Village Regulation on APBDesa to the Village Head. The village head submits the draft Village regulation on APDesa to the Village Consultative Body for discussion and mutual agreement. The Draft Village Regulation on APBDesa is mutually agreed upon by October of the current year. The village head submits the village head to the district head / mayor through the sub-district or other designation at the latest 3 (three) days from the time it was agreed upon for

evaluation. The Regent / Mayor shall determine the results of the evaluation of the Draft APBDesa within 20 (twenty) working days from the receipt of the Draft Village Regulation concerning APBDesa.

In the event that the Regent / Mayor does not provide evaluation results within the time limit the Village Regulation shall apply automatically. In the event that the Regent / Mayor states that the evaluation results of the Draft Village Regulation concerning APBDesa are not in accordance with the public interest and higher legislation, the Village Head shall make improvements not later than 7 (seven) working days from the receipt of the evaluation results.

2) Implementation

All village revenues and expenditures in the context of implementing village authority are carried out through the village treasury account. All revenues and expenses must be supported by complete and valid evidence. The treasurer can save money in the Village Treasury at a certain amount in order to meet the operational needs of the village government. The regulation of the amount of money in the village treasury is stipulated in a Regent / Mayor Regulation ratified by the Village Head.

3) Administration

Administration is carried out by the village treasurer. The village treasurer is obliged to record every income and expenditure and close the books at the end of each month in an orderly manner. The village treasurer is obliged to account for money through an accountability report.

4) Reporting

The village head submits a report on the realization of the APBDesa implementation to the Regent / Mayor in the form of: First semester reports, year-end semester reports.

5) Accountability

The village head submits an accountability report on the realization of the APBDesa implementation to the regent / mayor at the end of each fiscal year. The accountability report for the realization of the APBDesa implementation consists of income, expenditure and financing. The accountability report for the realization of the APBDesa implementation is stipulated by a village regulation.

6). Transparency

Permendagri No. 113 of 2014, concerning Guidelines for Regional Financial Management, states that transparency is the principle of openness that allows the public to know and get the widest possible access to information about regional finances. The existence of transparency guarantees access or freedom for everyone to obtain information about government administration, namely information about the policy making process, its implementation and the results achieved.

Transparency is providing financial information that is open and honest to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its compliance with laws and regulations (Public Accounting Standards, 2005).

According to Mardiasmo (2009), transparency means the openness (openness) of the government to public resource management activities. Transparency of information, especially financial and fiscal information, must be carried out in a form that is relevant

and easy to understand. Transparency can be done if there is clarity of duties and authorities, informal availability to the public, an open budgeting process, and assurance of integrity from an independent party regarding fiscal forecasts, information, and their elaboration.

Through the transparency of government administration, the public is given the opportunity to find out what is happening in government, including the policies that will be or have been taken by the government, as well as their implementation. The existence of openness in the implementation of public affairs will facilitate supervision of the running of government. Public oversight can prevent misallocation of resources as well as violations of government activities such as corruption. Transparency carried out by the government will encourage government performance to work well in implementing government programs and in making public decisions (Martha, 2014).

Transparency can be done if there is clarity of duties and authorities, informal availability to the public, an open budgeting process, and assurance of integrity from an independent party regarding fiscal forecasts, information, and their elaboration. Through the transparency of government administration, the public is given the opportunity to find out what is happening in government, including the policies that will be or have been taken by the government, as well as their implementation. The existence of openness in the implementation of public affairs will facilitate supervision of the running of government.

Government openness is an absolute prerequisite for an efficient government. Openness means that everyone knows the decision-making process by the government. There are three main elements of openness of government that allow public participation, namely: Knowing the decision-making process for planning plans, thinking with the government about decisions or plans made by the government, making decisions with the government. According to Permendagri No. 113/2014 in regional financial reports must be transparent in accordance with regulations such as reports on the realization and accountability reports for the realization of the implementation of ADD submitted to the Regent / Mayor through the Camat.

C. RESEARCH METHODOLOGY

1. Type of Research

This type of research uses qualitative research with a descriptive approach, describing the actual situation with facts and accurately regarding the transparency of village financial management to the community in Ketupat Village, Raas District, Sumenep Regency. This research was started from March to September 2020 with primary data sources obtained directly from the informants the researcher wanted

2. Informants

The determination of informants in this study was divided into two informants. Key informants and supporting informants according to their capacities. Key research informants were the village head, surgeon, and secretary. While the supporting informants in this study were the Village Officials, BPD, and several Ketupat Village Community Figures. While the researcher is a native of the Ketupat Village, Raas District.

3. Data Collection Techniques

Observation

Collecting data by going directly to the object to observe the Ketupat Village Government. Where in the collection of data deliberately, directed, systematically, and planned according to the objectives to be achieved by observing and recording all events and phenomena that occur and refer to the terms and rules in research. Observations were made to gain experience on the process of village financial management in Ketupat Village, Raas District, Sumenep Regency.

Interview Collecting data in the form of communication with informants in the form of conversations. Where the results of the interviews that the researchers asked the informants were questions that had been prepared, then asked and answered questions related to the research face to face. The interviews conducted gave questions orally to informants, namely the village government and Ketupat Village community leaders who knew and participated in village financial management.

Documentation

Researchers carry out documentation as evidence and explanations submitted by informants to researchers. Documentation carried out by researchers is photos, videos, recordings, and documents on objects related to research.

4. Data Analysis Techniques

Data reduction

Researchers select data relating to financial management from the results of previous interviews. Thus, the reduced data will make it easier to collect further data.

Presentation of Data

The presentation of data aims to describe a set of structured information that provides conclusions with narrative text.

Conclusion Withdrawal

This is the final part of data analysis, where the researcher will draw preliminary conclusions from the results of interviews and observations related to this research. The analysis is carried out on an ongoing basis to find out how the community's perception of village financial management in Ketupat village.

5. Test the validity of the data

The validity of the data in this study was to use source triangulation and method triangulation techniques.

Triangulation of sources

Triangulation of sources in this study, researchers dig up the truth of information through the results of interviews, observations and documentation obtained from each source of the research informants as a comparison for the correctness of the information that has been presented by the informants.

Triangulation method

Triangulation methods in this study, the researcher compared the results of research information or data in different ways, namely using the interview, documentation and observation methods, so that the data obtained from the informants were truly valid.

D. RESULTS AND DISCUSSION

One of the important principles of good governance is transparency in financial matters. To hold and implement this principle, it must always be applied in overcoming every village financial problem. One example of application such as proof of transactions. Transaction evidence plays an important role as a correction tool to match the written financial transaction records with the transaction evidence owned by the village. In village financial management, the problems faced are effectiveness and efficiency, priority, leakage and irregularities and low professionalism. Good financial management has a significant effect on village governance management. Therefore, the principles of village financial management need to be applied. In accordance with the purpose of this study, namely to answer questions related to the transparency of village financial management to the community in Ketupat Village, Raas District, Sumenep Regency.

One of the important principles in good governance of Ketupat Village is transparency in terms of finance. The principle or principle of transparency itself is the attitude of being open to the right of the community to obtain correct, honest, and non-discriminatory information about village financial management at every stage, both in planning and budgeting, budget execution, reporting and accountability, as well as the results of audits. while still paying attention to the protection of personal rights, groups, and village secrets. Village Finance is all the rights and obligations of the Village which can be valued in money as well as everything in the form of money and goods related to the implementation of the rights and obligations of the Village. The scope of village financial management includes planning, implementation, supervision and accountability for village finances. Village finances are reflected in the Village Revenue and Expenditure Budget (APBDes).

The next principle that must be implemented in conjunction with transparency is the principle of holding accountability. What is meant by accountability is the principle that determines that every activity and the final result of the activities of running village administration, especially village financial management, must be accountable to the community. Basically, village financial management prioritizes compliance and compliance with laws and regulations. Village financial management must also be carried out in a sustainable manner, this is what requires transparency of village financial management for the community. As the formulation of the problem in this study.

How is the transparency of village financial management to the community in Ketupat Village, Raas District, Sumenep Regency.

To answer this, the following are the results of interviews and discussions with several village officials and community leaders about transparency in village financial management. To analyze this, the researchers determined that the selected informants were those who were responsible for and knew about village financial management. The following are the results of an interview description regarding transparency in every village financial management process, from the planning stage to the reporting stage and the accountability stage.

a. Village Financial Management Planning Stage

At the planning stage, village finance in Ketupat Village, Raas District, begins with the Village Medium Term Development Plan (RPJMDesa). Where the RPJMDesa is made at the beginning of the period after the election of the Village Head, this RPJMDesa is a planning document as a direction for village development policies, a village work program with reference to the Regional Medium-Term Development Plan. The RPJMDesa functions as a guideline in making an annual village planning document, namely the Village Government Work Plan (RKPDesa). The preparation of this RKPDesa is the basis for the preparation of the Draft Village Revenue and Expenditure Budget (RAPBDes). This, as expressed by several informants, is as follows:

"As a clear village head in accordance with statutory regulations no. 14 of 2016, the village was given the authority to manage finances, well in the planning process we received all input from below then we made village problems from small to medium to large we received, we discussed in order to maintain village transparency, there are several stages that starting from the musdus (hamlet deliberation) after that the musdes (village deliberation) which the BPD carries out with the village government and actually the proposals from below are uploaded later used as an agreement which is done every year "(05 August 2020 With Mr. Tamrin, Village Head)"In the planning, there is already something called RPJMDesa, which is through input or suggestions from the community so that we summarize the problems and then determine the priority scale from the important ones and immediately implement them."

This RPJMDesa must be accountable to the community, because it is a document containing program activities which are proposals or aspirations of the community. This was questioned by one of the Ketupat Village Officials, Mr. KH who said that:

"Here I verify whether the community's proposal is feasible or not. First we hold a musdus, where the proposals from each hamlet are then taken to the village council, after that we collect all the proposals and verify which one takes precedence and becomes a priority scale "(20 August 2020 with Mr. KH Village Official)

The statement from Mr. KH as the Ketupat village official is supported by the statements of other informants:

"Here I verify whether the community's proposal is feasible or not. First we hold a musdus, where the proposals from each hamlet are then taken to the village council, after that we collect all the proposals and verify which one takes precedence and becomes a priority scale "(20 August 2020 with Mr. KH Village Official)

The statement from Mr. KH as the Ketupat village official is supported by the statements of other informants:

"We started from a hamlet meeting, there were 4 hamlets, then the root of the problem was raised and finally it became an agreement on what hamlet would be funded from the fund. From the 4th (fourth) musdus, the program will be brought to the village level, from that musdes we have seen which programs are prioritized annually. " (05 August 2020 With Mr. Tamrin, Head of Ketupat Village).

The village government is responsible for implementing the work program in the RKP because it cannot be separated from the RPJM, the RKP will later become the basis for the preparation of the RAPBDes. This RAPBDes will become a village regulation on APBDes after being evaluated and approved by the secretary. So that after the draft is

passed into a village regulation on APBDesa, the design has a legal basis and becomes the responsibility of the village government to implement it.

The stages of financial management planning carried out by the Ketupat Village Government have followed the procedures in Permendagri Number 113 of 2014. This was confirmed by the Village Treasurer of Ketupat who said that:

"For the accountability, everything has rules and procedures. In essence, yes we follow the existing procedures "

"Everything has a format, especially now using the siskeudes system, so it only remains to fill in." "And if the Musdes problem that is present comes from the police chief, and military, sub-district, head of bpd and its members, some community leaders, heads of community associations, youth leaders represented by bumdes, household, rw, and village officials are also present." (25 July 2020 With Mr. Mat Alwi, Secretary of Ketupat Village).

The community is also involved in village meetings to convey their aspirations on what activity plans will be used as a work program by the Ketupat Village government. This was confirmed by one of the community leaders, but he stated as follows:

"The involvement of community and youth leaders in MUSDes is only for those closest to them, while people who often criticize the village government have never been involved" (19 August 2020 With Mr. AY, Ketupat Village Community Leader)

The statement from Mr. AY as a community leader in Ketupat village is supported by the statements of other informants: *"It is true that what was conveyed by Mr. AY, even I as the BPD of the Ketupat village was not involved in the MUSDes, because the one who made the invitation and who held the MUSDes was the Village Head, this is not true" (20 August 2020 With Mr. SM, Ketupat Village)* Statement of Mr. SM, Confirmed by the statement of a community leader who had previously served as a Ketupat Village official, he stated that: *"MUSDes which is organized by the Village which only involves the Community and BPD members who are close to the Village Head or all with the Village Head" (20 August 2020 With Ketupat Village Community Figures)* The above statement was emphasized again by one of the members of the Ketupat Village BPD who stated that: *"Yes, for MUSDes, as a member of the BPD, I was not involved. During covid-19 there were several changes to the budget but I was not involved "*(21 August 2020 With interviews with members of the BPD of Ketupat Village)

From the results of interviews from several informants, researchers saw that in the implementation of village meetings, community representatives and Ketupat village institutions were involved to work together with the village government in planning activities that would be compiled into the annual work program of the Ketupat village government, but this was limited only to people nearby only. This was revealed by community leaders and one of the members of the BPD of Ketupat village. Thus, the transparency of village financial planning was lacking or even not transparent.

Whereas village meetings are held to discuss the annual village government plans, programs that have been prepared in the Village RPJM will determine the priority scale. This RKP will later be used as the basis for making RAPBDes by the village secretary when all have been completed. The RAPBDes that has been prepared will later be submitted to the BPD as community representatives for approval. While there are some

members of the BPD of Ketupat Village who are not involved in the MUSDes, this is not true.

b. Village Financial Management Implementation Stage

In the implementation phase, village financial management is fully carried out by the Implementing Team, which is tasked with managing all program implementation in each hamlet. The activity implementer must make a payment request letter (SPP) to be submitted to the village head who will later disburse the fees from the treasurer for the implementation activities, information about the activities carried out is shown by a project board posted at the place of activity, so that people who want to know can see the information in detail on the information board. Based on the results of the interview, the implementation stage is fully the responsibility of the activity implementation team. This has been disclosed by the informants as follows: *"In the implementation stage, we will invite local residents and later explain that this place will carry out the construction of pafinginisasi or pelengsengan with such funds, so wide, so long. This means, for example, at point one, the building of rt 01 sub-village wants to build pafinginisasi or pelengsengan, it has been transparent at the time of the APBDes determination that this development will be carried out, whose RT is who the BPD is, also community involvement must indeed be involved to directly monitor how the development is going. . And the role of the village government is to open as wide as possible the residents so that they can monitor and participate in justice. "* (05 August 2020 With Mr. Tamrin, Head of Ketupat Village)

Another informant added:

"Because of the latest regulations, the community must be involved in implementation, for example in the infrastructure section, the community is given the authority to supervise all development activities in the village, the community directly monitors the cement mixture, the performance of the masons, if for example it is not feasible that the community is given the authority to reprimand all. activities there and reporting to the village head. And each worker is required to have at least one non-governmental organization working in that place, so the control can supervise. " (25 July 2020 With Mr. Mat Alwi, Treasurer of Ketupat Village)

The activity implementation team is responsible for implementing the work program that has been compiled in the RKPDesa which is the work program of the village government for one year. The implementation team is obliged to make SPP to be able to withdraw the funds. This was as conveyed by the informant:

"In the process of accountability, everything has a procedure, in essence, we carry out according to the procedure, one of which is that the disbursement must go through the SPP, which is already listed in the RAB, so the implementation cannot get out of the RAB." (20 August 2020 With Mr. KH, Ketupat Village Officials)

The informant added:

"For SPP, there must be the signature of the secretary, village head, treasurer, and the activity implementation team. When it is finished everything is in accordance with the RAB, then it can be disbursed to make the accountability earlier. "

The SPP is submitted to the secretary to be reviewed according to or not with the RAB, then submitted to the village head for approval and submitted to the village treasurer to disburse the funds. This is in accordance with what the informant said:

"If the responsibility for the implementation is back to the previous rules, it's just that in the initial disbursement using SPP and not allowed to leave the existing RAB." (25 July 2020 With Mr. Mat Alwi, Treasurer of Ketupat Village)

The activity implementation team is responsible for reporting the implementation of activities from start to finish to the village government. which was disclosed by the informant:

"In the implementation stage of Village Financial Management, it is managed by one of the village officials. It even seems that the RAB is kept secret, in the end we do not supervise it and cannot ask questions about it. (20 August 2020 With Mr. MS. Community Leaders of Ketupat Village)

The above statement was confirmed by one of the Ketupat Village Officials, he stated that:

"It is true that many projects are handled by the village apparatus themselves, and there are even some projects that are not in accordance with the RAB, the community is involved only as workers" (August 25, 2020 with Mr. KH. Ketupat Village Apparatus) At the implementation stage, the people of Ketupat village are directly involved in implementing the work program of the village government as workers only, Information openness to the community cannot be felt because only project information boards are installed at the project site, not detailed information is obtained from the project budget because there is no media other. From the statements expressed by the informants that the Ketupat village government had not implemented transparency or openness of information and openness to accept the role of the community.

c. Village Financial Management Administration Stage

In Permendagri No.113 of 2014 concerning village financial management, it states that the administration stage is carried out by the treasurer for each recording of cash income and expenditure, and closes at the end of each month in an orderly manner. The treasurer uses the General Cash Book, Tax Assistant Cash Book, and Bank Book to assist in recording them. All results are reported through an accountability report to the Village Head as the person in charge.

"If the administrative problem is the treasurer, because here I am in charge. The problem of cash receipts or disbursements is the treasurer. " (05 August 2020 With Mr. Tamrin, Head of Ketupat Village)

"If the problem is inshaAllah the treasurer will understand it. Moreover, our village now uses an application called siskeudes, so everything has been entered there." (25 August 2020 With Mr. KH, Ketupat Village Officials)

This was emphasized by the village treasurer who stated that:

"It is true that the village has used an application called Siskeudes for its reporting system" (July 25, 2020 With Mr. Mat Alwi, Treasurer of Ketupat Village)

Another case was conveyed by other informants who stated that:

"At the end of each semester the reporting is always busy because the village treasurer has not arranged monthly reports" (August 25, 2020 With Mr. KH. Ketupat Village Apparatus)

Recording cash income and disbursements, as well as closing it at the end of each month have not been done properly. The treasurer uses the General Cash Book, Tax

Assistant Cash Book, and Bank Book to assist in recording them. All results are reported through an accountability report to the Village Head as the person in charge.

d. Village Financial Management Accountability and Reporting Stage

In the village financial reporting made by the village treasurer, the report is made based on the implementation accountability that has been submitted by the implementation team. The village government will submit the report to the BPD as the community representative and the Regent. In addition to manual recording, the village government has also implemented the Siskeudes system, where later the treasurer will input financial data that needs to be entered into the siskeudes system.

"In accountability there is such a thing as a report for the BPD and an information banner for the Village Budget for the people of Ketupat Village." (05 August 2020 With Mr. Tamrin, Head of Ketupat Village)

"Yes, if the issue of notification of information is clear, yes ... but about the realization of the APBDes, it has never been conveyed to the community and I as a member of the BPD do not receive a detailed report" (August 21, 2020 By interviewing members of the BPD of Ketupat Village)

This is emphasized and supported by one of the community leaders in Ketupat village who stated that:

"In the reporting stage of Village Financial Management, it has never been reported or notified to the public, either the remaining budget or the realization of the village budget (20 August 2020 with Mr. MS. Ketupat Village Community Leaders)

The village treasurer at a different time and place as the person in charge, he explained that:

"So for the accountability, it starts with the first semester and second semester accountability reports. Then at the end of the year an accountability report on the realization of the APBDes implementation will be compiled along with the required attachments, and we have also implemented the accountability mechanism in line with the applicable regulations from the district, only not yet online, transparency of village financial reporting to the community will gradually be carried out in full , meanwhile, we have begun to feel the role of community leaders in realizing transparency in village financial reporting ". (25 July 2020 With Mr. Mat Alwi, Treasurer of Ketupat Village) At different times we interviewed one of the ketupat village operators, he explained that:

"The transparency of village finances or village financial reporting has not been reported to the community as a whole, only the financial reporting of the inpra structure project, in the future, God willing, it will be orderly, the role of the community in transparency of village financial reporting, we really need input and direction, some of the community leaders who have played an active role. although not all community leaders can convey ". (05 October 2020 With one ketupat village operator)

From the results of the above interviews between community leaders and village officials, a conclusion can be drawn that the provision of space and community involvement in every stage of village financial management is still minimal so that transparency of village financial reporting to the community in Ketupat Village is not transparent, lack of involvement, lack of cooperation with BPD as well as community leaders that resulted in not being optimal, this was influenced by the transparency of village financial reporting carried out by the village government only to the superiors of the village government, namely being

handed over to the bupati through the local camat, even though financial transparency is the provision of financial information openly and honestly to the community which is based on a consideration that the community has the right to know openly and thoroughly for the government's accountability in managing resources that can be trusted and obeyed by laws and regulations. ngan.

Transparency is a principle that can guarantee access or freedom for everyone to obtain information about the implementation of village government, namely information about policies, the process of making and implementing them with results to be achieved later.

The purpose of implementing transparency in village governance is to reduce information asymmetry between internal parties (management) and external parties (communities). The benefits of transparency are as follows:

1. Increase government confidence to set policies in government regulations.
2. With transparency, public trust in the government will be formed.
3. Preventing corruption in government institutions in carrying out their duties.
4. The strengths and weaknesses of the policy will be easier to identify.
5. The public is better able to measure government performance and transparency also plays a role in increasing government accountability.

The village as a legal community unit has the right to regulate and manage its own interests, so the role and involvement of community leaders in government administration and village development is a must in village governance, MUSDes (village deliberations) as the highest forum for discussion in the village for village heads, consultative bodies village (BPD) and community elements or community leaders to discuss strategic matters for the existence and interests of the village. Therefore, in every stage of village financial management activities must be informed either directly or through media owned by the village. (Web, WA Center, and Village Information Board).

E. CONCLUSION

The results showed that the financial management of Ketupat village was not yet transparent to the community, this was revealed by the financial management carried out by the village government both from the planning stage as reflected in the MUSDes, the implementation stage, the administration stage, the reporting and accountability stages, which were carried out by the Ketupat village government. This is due to the lack of involvement of community leaders and the lack of cooperation between officials from every stage of financial management and the absence of any media connections or information media owned by the village government including (Web, WA Center, Village Information Board etc.) which until now have not been enjoyed by Public. And there is no good communication between the village government and the Ketupat village BPD.

The participation of community leaders is very much needed to oversee village financial management in a transparent, participatory, accountable, orderly and budgetary manner, with 4 stages of Planning, Implementation, administration, reporting and accountability. starting from MUSDes, the community can convey or involve themselves in social institutions as well as Webset and online media in Ketupat Village by asking for information, examining LPJ materials and asking for explanations related to LPJ. in MUSDes and in village activities, so that transparency of village financial reporting is realized and there will be no public suspicion of the Ketupat Village government.

F. RECOMMENDATION

Based on the above conclusions, the researchers provide suggestions that are expected to be input for the Community and Government of Ketupat Village, Raas District in the transparency of village financial reporting.

1. Give space and time and involve many community leaders in the musdes and all village activities indiscriminately.
2. Creating or adding information boards and websets as well as online media that can be maximally accessed by the community regarding the village programs and activities as a whole.
3. The Ketupat Village community must play an active role in requesting information, scrutinizing LPJ materials and asking for explanations regarding LPJ in the Musdes and in village activities.
4. Improve communication and cooperation between officials and community leaders in Ketupat village.

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