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Accountability and Transparency of Village Funds in Wolokota, Ende Regency

Paulina Lawi[1*] , Fidiana[2], David Efendi[3]
[1*23]Indonesian College of Economics (STIESIA) Surabaya, Indonesia

**Corresponding Author: linlawi21690@gmail.com*

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ABSTRACT

This study aims to examine the implementation of accountability and transparency in village fund financial reporting in Wolokota Village, Ende Regency. Accountable and transparent village fund management is a crucial element in realizing good village governance. This study used a qualitative approach with data collection techniques in the form of observation, in-depth interviews, and documentation involving village officials and the local community. The results show that normatively, Wolokota Village has followed the planning and reporting procedures stipulated in regulations, including the implementation of village deliberations and the submission of financial reports to the sub-district and the Village Consultative Body (BPD). However, obstacles remain, such as limited public access to financial documents and the lack of a structured complaint mechanism. Although vertical, horizontal, and social accountability have been implemented, public transparency through digital media and participatory community involvement still needs to be improved. This study recommends strengthening the reporting system to be more open, inclusive, and easily accessible to increase the effectiveness of oversight and public trust in village financial management.

INTRODUCTION

Village government is the smallest level within the Republic of Indonesia. Despite this, village government plays a significant role in development. However, conditions in several regions in Indonesia have not yet met the expectations of the central government. Therefore, the role of local governments is vital in regional autonomy, as villages have the freedom to create regulations and rules for village life before being regulated by the local government (Arromzi, 2022:1).

In accordance with Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management (2018), every village in Indonesia is now given the authority to regulate all village affairs. One such authority is the management of village funds. The village head and his/her staff are given full authority to manage village funds.

Village development, including the management of village funds, requires transparency and accountability. Therefore, government accounting is a rapidly developing field of

accounting. This is due to the demand for transparency and public accountability for government-managed public funds, which has given rise to the need for accounting to record and report government performance.

Village government, as the smallest unit within the Republic of Indonesia, plays a significant role in development. If development in each village can proceed optimally, the central government's goal of equitable prosperity and equitable development will be achieved. This aligns with the government's efforts to develop Indonesia from the periphery by strengthening regions and villages. To exercise the authority delegated to them, villages require funding or sources of village revenue. One such source is through the allocation of Village Funds (Grasia, 2021).

Since the enactment of Law No. 6 of 2014 concerning Villages, the Indonesian government has focused on village development through the allocation of Village Funds (DD) sourced from the State Budget (APBN). Its primary goal is to accelerate economic development in rural communities, improve welfare, and strengthen village autonomy in managing local potential independently and sustainably.

However, the allocation of such large sums of money demands accountability and transparency at every stage of fund management, from planning and implementation to reporting and evaluation. Without robust oversight and accountability mechanisms, the risk of misuse, inefficiency, and even corruption increases.

Wolokota Village in Ende Regency, as a recipient of village funds, faces various challenges in achieving transparent and accountable management. Based on initial observations and community reports, several indications of weak documentation, limited community participation in planning, and low public information transparency were identified. This has raised concerns among residents about the validity of reporting on fund use and the effectiveness of village development activities.

A case related to the misuse of village funds occurred in 2023 in Ende Regency, where village funds were used for nightlife, resulting in losses of 169,512,224 rupiah (Kompas, May 8, 2023). This case demonstrates the continued lack of management of village funds for the public interest. Village funds are frequently misused and misappropriated for purely personal gain.

Reported by (victorynews.com, 2022) shows that in the province of East Nusa Tenggara, there are still villages that are not transparent in managing village finances. Data shows that the use of Village Funds worth Rp. 374,976,155,162 has not been accounted for in 12 districts. There can also be Village Funds worth Rp. 450,447,185,088 that are not used so that they become Silpa (Surplus Budget Financing Year) in 13 districts. Other data shows that there are 724 villages in 4 districts that have not reported the amount of Village Funds that have been withdrawn by the village from the village cash account and the amount that has been accounted for to the district government.

The data shown above shows that the management of village funds by the village government in East Nusa Tenggara province has not been carried out efficiently in achieving the goals that have been mutually agreed upon through work programs.

Research conducted (Grazia, 2021) in villages in Nangapanda District, Ende Regency shows that the form of accountability and transparency in managing village funds at the planning stage in West Ondorea Village, Ndorurea 1 Village and Romarea Village in Nangapanda District starts from the preparation of the Village Development Planning Meeting (Musrembangdes) to the determination of the Village Regulation (PERDES) regarding the 2018 Village Budget (APBDesa) to the collection of documents required for disbursement of Village Funds (DD) to the district government.

This research is crucial given that village fund management concerns public rights and the future of village development. Accountability and transparency are not merely administrative obligations but also the foundation of good governance. The findings of this study are expected to provide strategic input for the Wolokota village government, the Ende Regency government, and other stakeholders in building a stronger system of oversight and public participation.

RESEARCH METHODS

This research uses a qualitative research type, namely data expressed in the form of words, sentences, and in the form of documents or archives concerning the management of village fund allocations regarding the implementation of accountability and transparency in achieving *good governance* in Wolokota Village, Ndona District, Ende Regency.

The data collection techniques used in this research are observation, interviews and documentation.

1. Observation (observation)

   Researchers conduct observations either openly or covertly, that is, collecting data by stating frankly to the data source that they are conducting research (Sugiyono, 2017:228). Observations in this study are aimed at women in Wolokota Village. In this observation, researchers go directly to the location to find out the conditions in Wolokota Village, including observing aspects of accountability and transparency of village funds there.

2. Interview

   The interview method is the process of obtaining information to achieve research objectives through face-to-face question and answer sessions between the interviewer and the respondent or interviewee (Bungin 2013: 133). Interviews typically take the form of a question and answer session. This process is conducted through direct contact, with the researcher directly interacting with the informant.

3. Documentation

   Documentation is a method of collecting data obtained through the collection of documents found in a specific location. The form of documentation in this study is official-open documents, namely official documents that are accessible and open.

According to (Sugiyono, 2018) there are three interactive models in data analysis, namely data reduction, data presentation, and drawing conclusions.

1. Data collection
   A data collection instrument is a tool used in research to gather data and ensure its systematic and easy collection. Research instruments are crucial and strategically positioned within the overall research process. Instruments provide data that is essential for answering questions, identifying tools to achieve goals, and proving hypotheses. The data collected is determined by the variables in the hypothesis.
2. Data Reduction
   The data in the form of field notes is quite large, therefore, it needs to be recorded carefully and in detail. Data reduction means summarizing, selecting important points, and searching for patterns and themes. This reduced data will provide a clearer picture and make it easier for researchers to collect further data and search for it when necessary. In data reduction, each researcher will be guided by the objectives to be achieved. The primary goal of qualitative research is to find findings. Therefore, if researchers encounter anything that is considered unfamiliar, unfamiliar, or lacking a pattern, these are precisely the things that researchers should pay attention to when conducting data reduction. Data reduction is a sensitive thinking process that requires intelligence and a high level of insight.
3. Display Data
   The results of the reduction will be displayed in a specific way for each pattern, category, focus, or theme to be understood and comprehended. Using data displays can help researchers see the overall picture or specific parts of the research results. In qualitative research, data presentation can be done in the form of brief descriptions, charts, relationships between categories, flowcharts, and the like. Narrative text is a type often used to present data in qualitative research.
4. Drawing Conclusions
   The third step in qualitative data analysis, according to Miles and Huberman, is drawing conclusions and verifying them. Initial conclusions are still tentative and will change if no supporting evidence is found in subsequent data collection stages. Therefore, conclusions in qualitative research may or may not answer the initial research problem, as previously stated, because the problem and problem formulation in qualitative research are still tentative and will evolve once the research is in the field.

RESULTS AND DISCUSSION

Management in Wolokota Village

Analysis Budget Wolokota Village Income and Expenditure

The legal basis for compiling the Wolokota Village Revenue and Expenditure Budget (APBDes) is derived from various provisions of laws and regulations, such as Articles 71 to 75 of Law Number 6 of 2014 concerning Villages, including village revenue, expenditure, and financing. Villages are given the authority to compile

The budget is managed independently, but must still adhere to higher regulations. It regulates village revenue sources, including Village Funds, Village Fund Allocations (ADD), Revenue Sharing from Regional Taxes and Levies, and Village Original Income (PADes).

Government Regulation Number 43 of 2014 concerning the Implementation of the Village Law, a derivative of the Village Law, regulates the mechanisms for the preparation, implementation, and accountability of the Village Budget (APBDes). Villages are required to prepare the APBDes annually and stipulate it in a Village Regulation (Perdes) after undergoing an evaluation process by the district government.

Another derivative of the Village Law is Government Regulation No. 60 of 2014 concerning Village Funds Sourced from the State Budget. This regulation stipulates the allocation and use of village funds, which must be prioritized for village development and community empowerment. It also emphasizes that village funds are used with consideration for basic needs and increasing community economic capacity.

The next regulation is Government Regulation No. 37 of 2023 concerning the Management of Transfers to Regions, which establishes procedures for transferring funds from the central government to regions, including village funds. This regulation also ensures that village funds are used responsibly and do not overlap with other budgets.

Further regulations, namely Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Minister of Villages, Development of Disadvantaged Regions and Transmigration Regulation Number 7 of 2023 concerning Priority Use of Village Funds in 2024, and Minister of Finance Regulation (PMK) Number 146/PMK.07/2023 concerning Allocation of Village Funds for the 2024 Fiscal Year, contain the following provisions: First, the stages of village financial management. Second, ensuring that the Village Budget (APBDes) must be prepared adhering to the principles of transparency, accountability, active participation, orderliness, and budget discipline. Second, village economic development, increasing food security, and alleviating extreme poverty. Fourth, determining the amount of village funds received by each village and the disbursement mechanism used. Fifth, villages must comply with disbursement procedures, including reporting on the realization of fund use.

Meanwhile, the legal basis at the regional level for the preparation of the Village Budget (APBDes) includes Ende Regency Regulation Number 7 of 2024 concerning the Regional Revenue and Expenditure Budget (APBD), which regulates the allocation of funds from the

Regency APBD which are forwarded to villages in the form of Village Fund Allocation (ADD). Furthermore, Ende Regent Regulation Number 18 of 2019 concerning Village Financial Management regulates in detail the preparation of the APBDes, its evaluation and accountability mechanisms. There are also regulations regarding the obligation of village heads to submit budget realization reports to the regent through the sub-district head. The next regulation is Ende Regent Regulation Number 10 of 2023 concerning the Allocation and Use of Village Funds, which regulates how villages can use Village Funds effectively for development and community empowerment.

The village revenue data recorded in the 2024 APBDEs details is Rp1,018,897,455, consisting of: a) transfer income originating from village funds amounting to Rp767,679,000; b) Village fund allocation amounting to Rp239,770,259; c) tax and levy revenue sharing amounting to Rp11,448,196; d) bank interest amounting to Rp607,825.

From the details of the Wolokota Village Budget, the total village expenditure reached Rp1,019,505,280, which was allocated to various fields as follows: a) Village Government Administration Field: Rp264,956,280; b) Village Development Implementation Field: Rp596,239,000; c) Village Community Development Field: Rp9,900,000; d) Village Community Empowerment Field: Rp94,410,000; e) Disaster, Emergency, and Urgent Management Field: Rp54,000,000.

Wolokota Village's APBDes experienced a deficit of Rp607,825, which was covered through village financing. The previous year's SILPA financing receipts were Rp54,000,000. Expenditures were Rp0, and the financing gap was Rp54,000,000. Therefore, the budget surplus (SILPA) remains and can be used for emergencies or budget shifts in the current year.

A closer look reveals that Wolokota Village's income relies significantly on transfers. Nearly 99% of its revenue comes from central and regional transfers. This indicates that the village lacks a significant source of local revenue. There are also no contributions from local economic sectors such as village businesses, levies, or village asset management revenue, indicating potential opportunities for increased financial independence.

In terms of spending, the primary focus is on village development. Fifty-eight percent of the total budget is allocated for village infrastructure and facilities, in accordance with Village Fund regulations that prioritize development. Community empowerment spending remains relatively low, with only 9.3 percent allocated for community empowerment, reflecting the lack of capacity-building and community economic programs. The budget allocated for village government is quite substantial, with 26 percent used for government operational costs, which requires further audit to ensure efficient use of funds. Furthermore, Rp54,000,000 (5.3 percent) is allocated for disaster management and emergencies, demonstrating the village's preparedness to face unexpected risks.

Realization Budget Wolokota Village Income and Expenditure

Based on the Accountability Report for the Realization of the Implementation of the Revised Village Budget for Fiscal Year 2023, the following is an in-depth analysis of the realization of revenue, expenditure, surplus/deficit, and the financial condition of Wolokota Village. Total realized revenue of Wolokota Village reached Rp918,342,455, consisting of village funds of Rp667,124,000, village fund allocation of Rp239,770,259, and tax and levy revenue sharing of Rp11,448,196.

100% of revenue comes from central and regional government transfers. This indicates that Wolokota Village is entirely dependent on external funding. There is no data on village-generated revenue, suggesting that the village possesses local economic potential that can be utilized as a source of income.

The total expenditure realization reached Rp1,092,553,985. The distribution was carried out as follows: 1) Village Government Administration Sector: Rp255,249,435; 2) Village Development Sector: Rp520,280,550; 3) Community Development Sector: Rp9,000,000; 4) Community Empowerment Sector: Rp239,624,000; 5) Disaster, Emergency, and Urgent Management Sector: Rp68,400,000.

The budget priority focus is on village development, accounting for 47.6% of total spending. This indicates that the Wolokota Village Government prioritizes infrastructure and public facilities. Spending on community empowerment is 21.9%. This is quite substantial, but lower than that allocated to development. The budget for community development is very small, at only 0.8%, which can impact low community participation in village development. Disaster and emergency management has a fairly good allocation (6.3%), which is crucial for village disaster preparedness.

Regarding reporting on activity realization, the Ndona Sub-district Head also said:

"Reporting consists of activity reports and physical accountability reports. Disbursement is divided into two stages: 40% and 60%. Each stage is reported to the sub-district regarding activity progress. The sub-district then holds a coordination meeting regarding reports from each village."

This procedure shows the existence of a multi-layered control mechanism carried out by the sub-district regarding the realization of the implementation of the Village Budget, starting from verification, monitoring activity progress, to evaluation in coordination meetings.

This statement reflects that the Village Fund management process in Wolokota Village (and other villages in the Ndona District) is carried out through a hierarchical reporting and monitoring process, as an effort to achieve fiscal and administrative accountability. Specifically, reporting includes two important types of documents: Activity Reports (Narrative/Substantial) and Physical Reports (Evidence and Realization in the Field).

The division of fund disbursement into two stages (40% and 60%) indicates a control mechanism linking activity realization to access to the next stage of funding. This means that each new disbursement is conditional on the achievement of the previous report, which serves as an internal control for the sub-district.

The Wolokota Village community also stated that they were involved in development activities:

"The community is actively involved in the distribution of village funds based on proposals made during meetings with the Village Consultative Body (BPD). We also participate in physical activities and field monitoring."

In addition, transparency of financial reports to the public is carried out in various ways, as conveyed by the Village Head and the community:

"Transparency is achieved through deliberations, project billboards, and general information. The community is informed every six months through the village information board."

The Village Treasurer added:

"We compile reports on the realization of activities and finances which are reported to the department through an upload system by the Planning Head."

However, the community recognizes that there are limitations:

"We were only given general information via billboards; we didn't have direct access to copies of the financial reports. If there were any changes, they were reported to the Village Consultative Body (BPD), which then forwarded them to the hamlet."

The village experienced a deficit of Rp174,211,530, which was then covered through village financing derived from financing receipts (SILPA from the previous year) amounting to Rp214,081,100. The remaining Budget Financing Surplus (SILPA) for the current year was Rp39,869,570.

The village experienced a budget deficit of Rp174,211,530, which was covered by the previous year's Budget Surplus (SILPA) of Rp214,081,100. This indicates that:

The village is unable to cover expenses with current year's income, so it relies on last year's cash balance.

Administratively, the use of SILPA is permitted and common in public budget management, but it can also indicate that the current year's budget planning is less realistic or that spending is overestimated.

Accountability interpretation:

Appropriate use of the SILPA can be considered positive because it prevents cash shortages from occurring during program implementation. However, an evaluation of the reasons for the deficit remains—whether it was due to overly optimistic revenue projections or spending exceeding actual fiscal capacity.

Upon closer inspection, there was efficiency in spending realization amounting to Rp39.8 million, which contributed to the SILPA. Development spending was not fully absorbed (Rp27.7 million), possibly due to delayed projects or efficiencies in the procurement of goods and services. The emergency budget was not fully utilized (Rp3.6 million), which could have

been allocated for disaster preparedness in the following year. This resulted in the formation of the Current Year SILPA (Rp39,869,570). This SILPA comes from:

Development spending was not fully absorbed (Rp. 27.7 million)

Emergency budget not fully utilized (Rp. 3.6 million)

Accumulation of other spending efficiencies

Interpretation of budget efficiency and control:

The spending efficiency of Rp39.8 million shows the village's ability to manage finances carefully and perhaps more economically in the procurement process.

Under-absorption of development spending can be caused by project delays, changing needs, or technical obstacles. This can be positive (due to efficiency) or negative (due to inadequate planning).

The emergency budget was not fully utilized, which can be interpreted as a positive signal because no disaster occurred, but a strategy is also needed to prevent funds from being idle, for example by transferring the function to preparedness programs next year.

Accountability Presentation Report Wolokota Village Fund Finance

Accountability is the government's stated desire to implement good governance in the administration of national life. One of the requirements of good governance is the existence or implementation of good governance. The accountability system defines accountability as the obligation to convey accountability, or to answer and explain the performance and actions of an individual, legal entity, or collective leadership of an organization, to those entitled or authorized to request information or accountability (Hamid, 2016).

Governance cannot be separated from the basic principles of good governance, namely accountability and transparency as the main elements, namely accountability as the responsibility of those given the mandate to govern to those who gave them the mandate. Accountability means responsibility by creating oversight through the distribution of power across various government institutions, thereby reducing the accumulation of power and creating conditions for mutual oversight.

Public accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and responsibilities to the trustee (principal) who has the right and requests such accountability. Public accountability consists of 3 types, including the following. First, Vertical Accountability is accountability for the management of funds to a higher authority, for example the accountability of work units (departments) to the village government, the accountability of regional governments to the central government, and the central government to the MPR.

Second, Horizontal Accountability is the accountability of the implementation of the Village Budget to the BPD. *Third* , Social Accountability. Accountability of the implementation of the Village Budget to the Village community. The implementation of horizontal accountability and social accountability can be carried out simultaneously in the Village Deliberation (Musdes) Village Budget Accountability Report by the Village Head.

The Head of Wolokota Village said that "the Village Fund finances are in the village treasurer, the manager is in the Planning Head while the village head only supervises", This finding shows that the public accounting function in Wolokota Village has been running, although it is still simple and based on manual/administrative documents.

Based on the Accountability Report document for the Realization of the Implementation of the 2023 Revised Village Budget for Wolokota Village, the following is an analysis of the accountability of the presentation of financial reports, standards and procedures for recording village finances, preparation of village financial reports, accountability for village financial management, and evaluation of the accountability of village financial reports within the theoretical framework of Hamid (2016) and Lestari (2017).

Accountability for presenting Wolokota village fund financial reports can be divided into three types. *First* , vertical accountability, namely reports addressed to higher authorities. The Wolokota Village Financial Report is prepared and submitted to the Regent of Ende through the Sub-district Head, as stipulated in Ende Regent Regulation No. 18 of 2019 concerning Village Financial Management. The reports submitted to these authoritative parties are as follows:

a) This report contains the realization of village income and expenditure, including sources of income from Village Funds, Village Fund Allocation (ADD), as well as details of expenditure in various fields.
b) The current year's budget surplus of IDR 39,869,570 reflects transparency in recording the remaining budget.

This report complies with Home Affairs Ministerial Regulation No. 20 of 2018 concerning Village Financial Management, which requires village governments to present reports based on a cash-based accounting system. Furthermore, the Wolokota Village Head stated that “the upload system to the BPMPD office is through the planning head, namely the LKPJ report on physical realization.” Vertical accountability occurs when the village government is accountable for managing funds to the higher government (district/provincial/central). In this interview, vertical accountability is demonstrated by uploading financial reports and activity realization to the district BPMPD (Community Empowerment and Village Government Agency) office through an online system. Furthermore, the Village Head as the PKPKD makes policies and approves budget documents that must be evaluated by the district government.

Second , horizontal accountability, which is a report to the Village Consultative Body (BPD) as the party that oversees the village. The village financial report is submitted to the Wolokota Village Consultative Body (BPD), which then discusses and stipulates it in BPD Decree Number 3 of 2024. The meeting was held with the participation of village officials, community leaders, and provided instructions regarding the existence of *a check and balance* mechanism. The report includes details of spending in various areas, including government spending (Rp255,249,435), development (Rp520,280,550), community

empowerment (Rp239,624,000), and disaster management (Rp68,400,000). The Village Deliberation (Musdes) is the main forum for horizontal accountability, which discusses budget realization reports.

Third , social accountability, namely reports addressed to the village community. These financial reports are published to the community through the BPD forum and the Village Deliberation, as stipulated in Article 38 of Home Affairs Ministerial Regulation No. 113 of 2014 concerning village financial transparency. Villages strive to fulfill this principle by providing reports on the realization of the Village Budget (APBDes), activity reports, remaining budget (Silpa), and a list of unfinished activities. However, these reports do not include a public complaints mechanism, which should exist to increase transparency and public trust.

This is demonstrated by the following statement from the Head of Wolokota Village: "...the community's representative in terms of budgeting is the BPD, and for work programs, all members of the community are involved through general deliberations, namely the Village Deliberation (Musdus), Village Deliberation (Musdes), and Village Development Planning (Musrenbangdes). Village deliberations (Musdes), Village Development Planning (Musdus), and Village Development Planning (Musrenbangdes) are social forums that enable the community to actively participate in decision-making. This is included in social accountability because the community not only receives reports but also participates in determining program priorities.

Furthermore, the Head of Wolokota Village also emphasized: "The media in the village is managed through deliberation. If there are changes, they are communicated to the community through deliberation. The community is also only informed through project billboards and general information." Disseminating information through billboards and project boards provides the community with access to information on activity developments. This opens up opportunities for the community to conduct informal social monitoring, although this transparency is one-way (not yet fully participatory in the details of financial reports).

Interviews with representatives of the Wolokota Village community indicate that: "the distribution of village funds is carried out in accordance with community proposals during meetings with the BPD, and then the proposals are forwarded by the BPD to the village as a channel for community proposals. The distribution of village funds is carried out according to the needs of the community in the hamlet. "This shows community participation in the budget planning process and distribution of village funds, which is a key characteristic of social accountability. The community plays a direct role in proposing, not just receiving the results of decisions.

Wolokota Village's financial reports use a cash-based accounting system, as stipulated in Home Affairs Ministerial Regulation No. 20 of 2018. *First* , revenue is recognized when cash is received, for example, village fund transfers from the central government. *Second* , expenditures are recorded when cash is disbursed. *Third,* the report

includes the Village Budget realization report, notes to the financial statements, and a report on village assets.

In the results of the interview conducted with the Ndona District, represented by the Ndona District Head, he directly stated that:

> Before entering the sub-district from the Village, there is already an annual Village Government Implementation report in front of the BPD witnessed by the sub-district head. All activities for 1 year must be accounted for to the community in front of the BPD and witnessed by the sub-district head. From there, make a report and submit it to the sub-district office. so that the report submitted is in accordance with existing regulations.

Transparency Presentation Report Wolokota Village Fund Finance

Based on Wolokota Village Regulation Number 1 of 2024 concerning the Village Revenue and Expenditure Budget (APBDes), transparency in the presentation of financial reports has been regulated in this document with the following principles. *First* , the presentation of reports is carried out transparently, adhering to accountability, effectively and efficiently. *Second* , the discussion of the report should be conducted and agreed upon with the BPD. *Third* , the preparation of the report should be carried out based on relevant laws and regulations. However, the problem is that the material included in this report document does not contain explicit information regarding the publication media or instruments used to present the financial report directly to the public.

Referring to the theories of Jubaedah et al. (2008) and Werimon et al., transparency means information must be easily accessible and understood by the public. In the 2024 Wolokota Village Budget (APBDes) document, information transparency is evident in aspects such as village revenue and expenditure, detailed with clear nominal amounts. Furthermore, the APBDes has undergone an evaluation and clarification process by the Ende Regency Village and Empowerment Office. However, the problem is that this financial report document does not clearly explain the announcements addressed to the village community through village announcements and digital media.

The report's dissemination mechanism is carried out solely through discussions held in BPD meetings, which involve the participation of the village head, village officials, and community leaders. Decisions regarding the Village Budget (APBDes) are reached through village deliberations. Although community participation is noted through deliberations, the method used by the village to disseminate the results of these decisions to the wider community is not explained.

Arifiyanto and Kurrohman (2014) emphasize that community participation is crucial in village financial oversight. Financial report documents indicate that the Village Consultative Body (BPD) plays an active role in approving and overseeing the Village Budget (APBDes). Furthermore, the community participates in village deliberations to determine budget priorities. However, a notable issue is the lack of evidence of a public

reporting mechanism for reporting suspected budget misuse or for further transparency in the budget implementation or realization process.

The identified problems can be observed from various aspects, as follows. *First* , the minimal accessibility of information to the general public. In this case, it was not clearly found that financial reports were routinely announced in a place easily accessible to villagers. *Second* , community participation in the control of village financial reporting, which should have opened up the possibility for residents to provide input or appropriate oversight of budget use. *Third* , the dependence on the Village Consultative Body (BPD) as the primary supervisor. No direct involvement of the village community in the audit process or monitoring of budget realization was found in observations or interviews.

Second, centralized information channels are delivered to the Village Consultative Body (BPD) and the Hamlet Head. Information on budget changes is communicated hierarchically: from the village → BPD → the hamlet head, and then possibly passed on to the residents. This model: Reinforces dependence on certain figures for information, has the potential to cause distortion or delays in information, especially if the BPD or hamlet head is not proactive, and indicates low direct access to information from the village government to the general public.

Third, if the community only becomes the recipient of information, and not part of the evaluation or monitoring process, then: The village development process loses **social control from below** and the community becomes **passive and uncritical** , because it is not empowered with information.

Therefore, the village government needs to provide **copies of village financial reports** that can be accessed by the public, both in **printed and digital form (for example via WA groups or the village website)** .

- It is necessary to create **periodic (e.g. quarterly) citizen forums** to discuss budget use and activity progress.
- The role of the BPD as an information liaison needs to **be strengthened and monitored** , so that bottlenecks do not occur in the distribution of information to residents.

CONCLUSION AND SUGGESTIONS

Based on the analysis and discussion above regarding the implementation and transparency of the Wolokota Village Fund financial report, the following conclusions can be drawn. *First* , the implementation of the Wolokota Village Budget (APBDes) has been carried out in accordance with applicable laws and regulations. It was also found that the dominant source of village income comes from transfers from the central and regional governments, reaching 99%. The contribution of PAD is very minimal. Village expenditure allocations are mostly directed towards development, reaching 58.5%, followed by community empowerment at 9.3% of the total budget. The realization of expenditures carried out in 2023 indicates that budget efficiency has occurred with a surplus of Rp39,869,570.

Second , the accountability of the Wolokota Village Fund financial report presentation has implemented vertical accountability in the form of reporting to the sub-district head and regent, horizontal accountability to the Village Consultative Body (BPD), and social accountability through village deliberations. The latter form of accountability is relatively weak. The financial report is prepared using a cash-based system. An evaluation of accountability indicates that the report covers budget realization in detail, but does not explicitly include an evaluation mechanism related to program effectiveness.

Third , the financial report has been discussed and evaluated by the Village Consultative Body (BPD) and the Ende Regency Community and Village Empowerment Office. Transparency is not optimal due to limited public access to information. There is no mechanism for submitting reports through digital media or village notice boards. Some themes emerging from this research are as follows:

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