**Transparency of Village Income and Expenditure Budget (APBDes) Management**  
**Case Study at Atori Village, Mubrani Subdistrict, Tambrauw Regency, West Papua Province**

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**Abstract**

This research aims is to describe the implementation of transparency and accountability principles of Village Fund Allocation (ADD) at the Atori village, Mubrani Subdistrict, Tambrauw Regency. This research method is using descriptive with qualitative approach. The samples were collected through purposive sampling method. It was using certain criteria, 17 peoples of village councils who in charge in managing the village budget became the samples. The data collection technique has been done by conducting observation, interview, and documentation analysis. The results showed that the implementation of transparency and accountability principles related to the management of Village Fund Allocation (ADD) at the village of Atori with the closeness of 74.5% and 64.8%. It means that if the transparency and accountability principles are improved then the management of Village Allocation Fund (ADD) will also increase. Generally, the transparency and accountability principles at village of Atori has been running well.

**Keywords**: Accountability; Transparency

**I. INTRODUCTION**

The village is the lowest unit in the government system in Indonesia. Its role, function and contribution occupies a strategic position in assessing whether a nation is prosperous, fair, dignified or not. Therefore, the village is the most relevant unit to be studied (Wahyuddin, 2016). In the present research, the researcher examined at the region of Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province because this region has a lot of potential both in waters, agriculture, markets, farms, fishery and tourism. Based on the potential, researchers are interested in examining the management of Village Income and Expenditure Budget (APBDes) as a result of the implementation of ADD, village fund allocation, for the development sector, community empowerment, and social.

In implementing the Village Fund Allocation (ADD) assistance at Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province, there are still some problems. One of them is the submission of accountability reports on village financial management in Atori Village at the end of each year past the specified time limit, thus affecting the lack of communication between the village government (village official) and the community. The village government must work even harder in managing the existing APBDes because then all the budgets that have been mutually agreed in the existing village regulations will be implemented in accordance with the village development goals that have been determined, can also manage the financial and village income sources in accordance with the principles that have been stated earlier namely transparency, accountability and participation so that all village development works effectively and efficiently (Bawias, Pangkey, & Rorong, 2015). Since regional autonomy ADD was allocated through APBDes (Solekhan, 2012) so, the higher responsibility for ADD management, the accountability for ADD management will be better. Conversely, if the management of ADD is low then accountability for ADD management will not be good.

Besides that, researchers have their own reasons in choosing the Transparency of the Village Income and Expenditure Budget (APBDes). This linkage is due to the village fund allocation program which has a very large and also significant implication for the development of a village in
every district in Indonesia. Another factor that encourages the researchers in conducting this research is because the researcher wants to describe the transparency of the accountability of planning, implementation, and accountability of the management of APBDes.

Previous research on Transparency in Village Budget Management has been conducted before. (Rizal, Fitri, & Rantika, 2018) research found that the Balimbing nagari government in Rambat subdistrict Tanah Datar district had applied the principle of accountability and transparency in the management of the APB Nagari. In general, accountability and transparency have begun to be implemented well. However, there are still several indicators of accountable and transparent criteria that have not been fulfilled by the Balimbing nagari government. Other research conducted by (Sangki, Gosal, & Kairupan, 2017) found in Tandu Village, Bolaang Mongondow is no openness / transparency regarding the budget managed by the village government in this case the implementation of the budget, so that the general public does not know in detail about the APBDes. Community perception in this case using the following influencing criteria:

1. Public knowledge about APBDES.
2. Community expectations about the management of APBDes toward village development.
3. Community active participation in the management of APBDes and village development.

Transparency that carried out by village government with the following criteria:

1. The openness of the village government to involve the community in planning and budgeting of APBDes.
2. The openness of the village government in providing information about APBDes data to the community.
3. The openness of the village government in providing entrance or access to the community to obtain APBDes data.

The implementation of the APBDes management as stipulated in Regent Regulation of Tambrauw Number 15 of 2013. With the following criteria:

1. Evaluation of the administration of APBDes data (form and composition of APBDes writing).
2. Evaluation of the APBDes budgeting whether it is partial and used for the interests of the village community.
3. Evaluation of APBDes reporting and accountability.

The two research above show different results, this proves that there are differences in transparency from each region so it is interesting to be examined again. Based on background above, this research is determine the Transparency of Village Income and Expenditure Budget (APBDes) Management of Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province.

II. METHOD

The method used in this research is a qualitative research with descriptive type that was expected provide a systematic, actual and accurate concerning to the problem. The sample were employees at the Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province and the Village Consultative Board (BPD). Determination of the sample used is using purposive sampling method. Purposive sampling is a way of taking samples by selecting subjects based on specific criteria set by researchers, namely knowing about the management of APBDes. Thus, the samples or informants were 17 Village Government Officials along with the Village Development Agency and community leaders involved in managing the APBDes in village development at Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province. The data collection used observation, interviews, and documentation method. The types of data are primary data and secondary data. Primary data relates to data on transparency in managing village income and expenditure budget in Atori Village, Mubrani subdistrict, Tambrauw Regency, West Papua Province. While secondary data can be collected through data retrieval available in the object of research in the form of archives and other data originating from books or files, manuals that located in offices, institutions, institutions, related agencies.

III. RESULT AND DISCUSSION
The Village Articles of Association (ADD) is fund sourced from the Regional Income and expenditure Budget (APBD) which is allocated with the aim of equitable distribution of inter-village financial capacity to fund village needs in the context of organizing government and implementing development and community services. ADD financial management must be stated in the APBDes because ADD is a component of APBDes that must follow the principles that must be developed in the management of ADD, namely; aspirations, participation, transparency (openness), and accountability. Aspiratively, in making village financial management policies, the village government and BPD must listen and pay attention to the aspirations of the community. Participation in the formulation of village financial management policies formulated in the APBDes must involve the participation of village communities in drafting policies and supervision of the APBDes. Transparency (openness) of the community must obtain information sufficiently about the APBDes, including the development program. Accountability namely the village government to manage finances according to the rules and procedures that already exist.

Based on the results of interviews with Mr. Zakarias Masu, SH as the head of Atori Village and Mr. Yosepus Masu as the Village Secretary, information which is obtained that to foster the level of village community participation requires a commitment from the district government in organizing ADD management and must be carried out hand in hand in solving problems in the village. The implementation in the context of applying the participatory principles of rural community development supported by transparent, accountable and responsive principles. The results showed a high level of community participation in holding village meetings can be seen from the level of attendance and the number of suggestion by the community. The phenomenon in the field in accordance with the theory of empowerment by Suharto in Putra, et al. (2005) which explains that community empowerment can be seen from defining needs, namely the ability to determine needs in line with their aspirations and desires.

In terms of planning transparency, all village governments in Mubrani District are required to provide information to their communities about what activities will be carried out, with funding coming from ADD. That matter shows that the ADD plan in Atori Village has implemented the application of the principles of transparency and accountability well, so that it can implement or realize a good governance. It can be proved from the results of interviews with Mr. Otis Manimbu as a member of BPD at the Atori Village and Mr. Otis Manimbu as the Deputy Assistant Atori Village and supported by Mr. Frans Manimbu as a member of BPD at the Atori Village. Based on the results of the interview above, it can be concluded that all of the information shows the existence of transparency in the ADD planning that can be known by all villagers. In line with the concept of transparency, namely providing information that is open, honest, and non-discriminatory to the public.

The implementation of activities whose funding comes from ADD is fully carried out by the Village Implementation Team (TPD). Based on an interview with Mr. Zakarias Masu, SH. as the Head of the Atori Village, Mr. Metu Manimbu as a member of BPD at the Atori Village, and Ms. Marthina Manim as the female figure of the Atori Village, it can be studied that the participatory principle of village community development is truly developed which is also followed from the planning of the use of funds. Likewise, the implementation of ADD also promotes the principle of participation in decision making and transparency.

The accountability of ADD is integrated with the APBDes accountability. From the results of interviews with Mr. Alfius Manimbu as a member of BPD at Atori Village and Mr. Sakarias Masu, SH. as the Head of Atori Village, shows that accountability to the community is carried out every three months so that the public can find out the report's accountability. For the management of financial administration conducted by each village it can be said to be in accordance with the principle of accountability. The accountability of APBDes in each village is complete both physically and administratively. Based on the observation that there has not been direct accountability to the community. This happens because there is no transparency or openness by the village government as the manager of ADD to the community in the form of information on the use of ADD funds. This is contrary to the provisions in the Regional Regulation concerning the allocation of village funds, that activities originating from ADD must be directly accountable to the community and BPD along with the implementation of ADD must be carried out in a participatory, transparent and accountable manner.

Supervision of ADD financial management at the Atori Village is carried out by the BPD. The
BPD functions to establish village regulations with the village head, and collect, channel community aspirations and supervise the ADD financial management itself. Based on interviews with Mr. Arnod Manimbu as Atori Village Youth and Marthen Manimbu as Atori Village/Tribal Head, it can be concluded that the supervision of the ADD financial management carried out by the BPD as a supervisor serves to establish village regulations together with the village head. His job well. BPD supervision of ADD financial management has been carried out to the maximum extent possible in accordance with the main tasks and functions of the BPD which are marked by the development of village infrastructure sourced from ADD. The BPD as a village government oversight body must look at each flow of funds that is determined and channeled to each work post that has been determined to be conducted appropriately and allocated properly as a form of supervision of the deviations that arise.

IV. CONCLUSION

Based on the results, it conclude that the transparency of the village government in drafting of the Village Income and Expenditure Budget (APBDes) in Atori Village, Mubrani subdistrict, Tambrauw Regency has been applied transparently. This can be seen from the following indicators; announcement of budget policies at Atori Village, namely announcements through deliberative activities by involving village communities, budget documents in Atori Village are easily to be accessed by community, timely accountability reports of the Atori Village Government, existing budgets are actually allocated according to the suggestions of the community, and the system providing budget information to the public through a direct meeting information system such as at a meeting. Then, suggestions that can be given by the researchers in this study are; Atori village government needs to add special means or media for the community to convey their suggestions and criticisms regarding the performance of the village government.

The Atori Village Government needs to provide a clear policy and outlined in the village regulation on how to obtain information on village administration, understanding participatory principles, transparency, and accountability must be carried out as effectively as possible to all parties concerned, the Atori Village Government needs to rebuild the trust of the Atori Village community towards the village government by implementing the principle of being responsive to the needs of the community, and the information-giving system needs to be improved such as at meetings and information boards.

REFERENCES


