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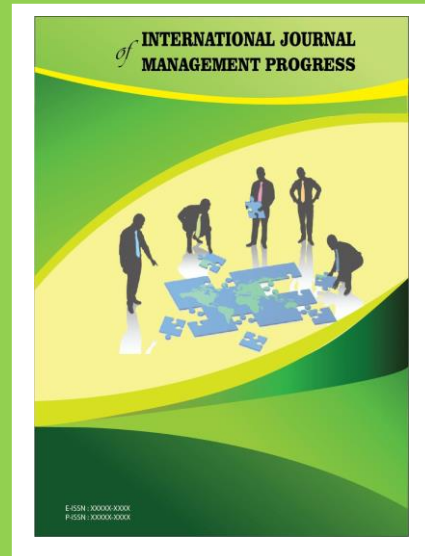
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Analysis of Accountability and Transparency in Financial Management in the Islamic Perspective of Central Buton Regency

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Abstract: This study aims to analyze the accountability and transparency of financial management in Langkomu Village, Mawasangka Tengah District, Central Buton Regency based on Permendagri No. 1.113 of 2014. Field research, library research, and interviews were used as data collection methods. The data analysis method used by the author is descriptive and qualitative. Based on the results of the analysis and discussion of the data, it can be concluded that (1) The responsibilities for the village financial management planning stage in Langkomu village in its implementation have been allocated and are guided by Permendagri No. 113 of 2014. This is evidenced by the existence of Raperbedes APBDesa which was discussed between the village government and the Village Consultative Body (BPD) in the village deliberation forum. (2) Transparency of village financial management in Langkomu Village in its implementation is in accordance with Permendagri No. 113 of 2014, every village has a bulletin board or billboard and village accountability reports are reported to the Regent/Mayor through the Camat. (3) At the reporting and accountability stages of the APBDes Implementation Report, Langkomu Village uses the implementation report format and is guided by Permendagri No. 113 of 2014, namely village reports on the implementation of the first and second semesters, as well as reporting reports on the implementation of the APBDesa implementation at the end of the fiscal year.

Keywords: *accountability, transparency, village financial management*

1. Introduction

The village, as the smallest state structure, requires reform to sustain village growth and the living standards of rural populations far from poverty. This advancement necessitates planning, implementation, and accountability. As a means of fulfilling the Pancasila precepts and creating a just and flourishing village society, village development must reflect an attitude of mutual cooperation and harmony. Each village's development requires significant funding. Village funds are "funds received from the State Revenue and Expenditure Budget (SPBN) intended for villages, which are transferred through the district/city revenue and expenditure budget (APBD) and are used to finance governance, implementation, construction, development, and community empowerment," according to Law No. 6 of 2014.

According to the Minister of Home Affairs' Decree No. Law Number 113 of 2014, village financial management includes "all activities that include planning, implementing, administering, reporting, and reporting village finances." Village financial management is a series of integrated and integrated cycles between one management stage and another, so that the implementation of village development, village community development, and village

community empowerment can be carried out according to plan and the village vision can be realized. Accountability is a notion unique to Islam. Humans are regarded by Islam as khalifatullah fil ardh (God's representatives on Earth). In other words, everything humans have on earth is a gift from God for which they will be held responsible later. The conviction that Allah is the creator of the universe and the owner of everything in it gives monotheism its value in the concept of Islamic accountability. Organizational management must be imbued with the concept of justice in addition to being imbued with the value of monotheism. Human exploration of the world must be guided by Sharia principles, the repercussions of which will be held accountable to God (Triuwono, 2009:340). The essence of trustworthiness is a human attitude toward performance.

Langkamu Village is in Mawasanka Tenga District of the Central Buton Regency. The majority of Langkomu's residents are farmers and fisherman. According to preliminary findings, the transparency principle had not been fully implemented because there was no information on billboards or information boards regarding the amount of expenditure and income in implementing village financial management activities at this time. "Reports on the implementation and reporting on the implementation of APBDesa must be made available to the public in writing and through information that is easily accessible to the public, such as bulletin boards and other media," states Permendagri no. 113 of 2014. Another issue that frequently arises is budgetary delays from the center, which frequently occur at the start of the year, causing delays in fixed revenue for village officials' salaries, energy, and operational costs. Furthermore, activities planned by self-help villages could not be carried out as intended.

In relation to the foregoing, the authors would want to perform research titled "Analysis of Accountability and Transparency of Financial Management in Langkomu Village, Central Mawasanka District, Central Buton Regency."

2. Literature Review

Village administration

Village self-government is an activity carried out by village self-government, namely the village head and village apparatus, under the framework of administering government. According to Prof. HAV Dr. Vijaya's book Village Autonomy, rural self-government. "The implementation of rural self-government is a subsystem of the public administration system, so that the village has the right to regulate and manage the interests of the community," according to the definition. The village head reports to the district head on the implementation of the Village Consultative Body's recommendations (Widjaja, 2013: 03).

Village Finance

According to the Journal of Recommendations for the Implementation of Recommendations and Suggestions for Village Financial Management in 2015, the village government must prepare the following financial reports: (1).Progress Report on the APBDesa Implementation The Progress Report on APBDesa Implementation is reported to the Regent/Mayor via the Regent and consists of: a. Semester I Report submitted no later than July of the current year. Annual semester report, due by the end of January of the following year.

1. The APBDesa Implementation Report for Semester I compares the implementation of income, expenditure, and funding during the first semester to the goals and budget, and the APBDes Implementation Report for the final semester compares the implementation of income, expenditure, and funding until the end of the fiscal year.

2. Responsibility for implementing the APBDesa

At the end of each fiscal year, the head of distric submits the Report on the Implementation of the APBDes to the Regent/Mayor, which includes receipts, expenditures, and funds as specified

by village laws. The village regulation is submitted to the mayor as an integral element of the village government report when the village government and the BPD have agreed on an accountability report on the implementation of the APBDes in the form of a village regulation. Reports on the implementation of APBDes, as indicated to in Article 41 of Permendagri 113/2014, must be filed no later than one month after the fiscal year in question.

Report on the utilization of village finances implementation

(a). Every semester, reports on the utilization of village money are made to the regent/mayor.

Reports on the implementation of the utilization of village funds are submitted:

(b). No later than the fourth week of January of the next fiscal year for the second semester.

Based on the village fund report from the district/city village, the bupati/mayor sends a report to the minister of finance, with a copy to the minister in charge, on the implementation of the distribution and strengthening of the use of village funds. No later than the fourth week of March of the next fiscal year, villages, technical ministers/heads of relevant non-ministerial government agencies, and governors must be notified

APBDesa Implementation Reporting Report

The APBDesa Implementation Reporting Report is a report submitted to the BPD on a regular basis on the implementation of APBDesa, which was agreed upon at the start of the year in the form of village ordinances. Reports on APBDesa implementation must be supported by: a. A village budget implementation report for the relevant fiscal year. (a). Report format for Village Owned Assets as of December 31 of the applicable fiscal year. (b). Forms for state and regional program reports in the village. This report must be submitted in writing to BPD no later than three (three) months after the end of the fiscal year (PP 43/2014 article 51).

Transparency

According to Mahmoudi (2016: 17), transparency refers to an organization's willingness to share information about public resource management actions with stakeholders. Transparency also entails describing to public-sector management the actions, programs, and policies that have been, are being, and will be implemented, as well as the resources that are being used. Transparency in the handling of public finances is a good governance principle that all public sector enterprises must adhere to. Transparency, according to Ritonga and Syahrir (2016), is not only limited to the availability of information and the ability to make such information available to the public, but also to timely presentation (publishing).

3. Methodology

Langkamu Village, Mawasanka Tenga District, Central Buton Regency, Southeast Sulawesi Province was the site of this study. The Village Financial Implementation Report and the Village Budget Implementation Report in Langkomu Village, Mawasangka Tengah District, Buton Tengah Regency are the population in this study. The sample in this study is the Report on Village Finance Implementation and the Report on APBDes Implementation in Langkamu Village, Mawasanka Tenga District, Central Buton Regency in 2021. Documentation, interviews, and recordings were employed to collect data for this study. This is a qualitative study employing a descriptive analytic technique. According to Moeleong (2012: 11), qualitative research tries to understand the phenomena that study subjects evaluate, such as behavior, perceptions, motivation, actions, and others. Qualitative descriptive study describes using words and language in specific natural circumstances and employs a variety of natural methodologies.

4. Results and Discussion

Results

1. Accountability and transparency of Langkamu village financial management

The village financial management is governed by two work plans, namely the village RPJM (Medium Term Development Plan) and the village RKP (Development Work Plan), both of which are planned in the APBDes (Village Revenue and Expenditure Budget), which contains information on Langkomu village government programs that will be implemented in a year. The following is the work schedule for Langkamu Village:

Village income

Realization of Langkamu village income for the 2021 fiscal year resulting from transfer income is as follows:

Tabel 1. Langkomu Village Government Expenditure Budget for Fiscal Year 2021

Month	Statements	Budget (Rp)	Application(Rp)
1	Village Finance	1.199.045.000	1.199.045.000
2	Distribution of village funds	499 816 000	527 716 000
3	Other Income	1 500.000	4 451 128
	Amount	Rp1.700.361.000	Rp.1.731.212.128

Based on table 1 above, the income of Langkomu village is Rs 1,731,212,128, -. The details consist of Village Funds of Rs 1,199,045,000 - and Distribution of Village Funds of Rs 527,716,000 - and other income of Rs. 4,451,128 if other receipts are in the form of bank interest.

Village government administration

The 2021 Village Administration Budget is IDR 403,142,280, with an implementation of IDR 402,382,280 there is a difference of IDR 760,000 consisting of:

Table 2. Scope of Rural Self-Help Management

Bulan	Keterangan	Anggaran (Rp)	Penerapan (Rp)	bertambah berkurang	Sumber
satu	Implementation of Siltap expenses, allowances and village government operations	368 265 280	367 505 280	760.000	Add
2	Department of Population, vital records, statistics and archives	18 877 000	18 877 000	0	DDS
3	Implementation of public administration, planning, finance and reporting	16.000.000	16.000.000	0	Add
	Quantit	403.142.280	402 382 280	760.000	

Based on Table 2 above, Langkomu village expenditure in the field of village administration itself in 2021 is budgeted at Rs 403,142,280 - and the implementation is Rs 402,382,280 - there is a difference or decrease of Rs 760,000 -. This difference appears in the costs of implementing Siltap, expenses, allowances and operations of the village government, where this budget comes from the Village Fund Allocation (ADD).

Scope of implementation of rural development

The 2021 village development budget is IDR 884,720,720, with an implementation of IDR 802,201,320 there is a difference in the amount (IDR 82,519,400), which consists of:

Table 3. Field of Implementation of Rural Development

Mounth	Statement	Budget (Rp)	Application (Rp)	Increase Decrease	Source
1	Education Subsector	20 697 000	19 200 000	1.497.000	DDS
2	Health Subsector	136 113 000	132 323 000	3.790.000	DDS
3	Sub-sector of Public Works and Spatial Planning	39 300 720	39 300 320	400	Add
4	Housing subsector	665.047.000	587 815 000	77 232.000	DDS
5	Transportation, Communication and Informatics Subsector	750 000	750 000	0	Add
Kuantitas		884 720 720	802.201.320	82 519 400	

According to Table 3, spending on Langkomu Village for village development in 2021 is budgeted at Rp. This discrepancy is visible in the education sub-sector spending of Rs 1,497,000, which is funded by the Village Fund (DDS). The health sub-sector has a budget of Rs 3,790,000, which comes from the Village Fund Allocation (ADD). The Public Works and Spatial Planning sub-sector receives Rs 400 from the Village Fund (DDS), while the Cipta Karya sub-sector receives Rs 77,232,000 from the Village Fund (VDS):

Community Development Sector

The 2021 Community Development Budget with a total budget of IDR 79,011,000, with implementation of IDR 61,215,000, the difference is IDR 17,796,000 consisting of :

Table 4. Field of Community Development

Mounth	Statement	Budget (Rp)	Application (Rp)	Increase/ Decrease	Source
1	Peace, Order and Security Subsector	25 311.000	7 515 000	17.796.000	Add
2	Sub-sector of culture and religion	5.300.000	5.300.000	0	Add
3	Youth and Sports Subsector	9.000.000	9.000.000	0	Add
4	Sub-sector of public institutions	39.400.000	39.400.000	0	Add
Quantity		79 011 000	61 215 000	17.796.000	

According to Table 4, spending on environmental development in Langkomu Village in 2021 is budgeted at Rp. 79,011 000, - and implementation is budgeted at Rp. 61,215,000, - a difference or drop of Rp. 17796.000,-. This discrepancy can be seen in the Rp. 17,796,000 spent on peace, order, and security, which comes from the Village Fund Allocation (ADD) and Village Fund Allocation (DDS).

Community empowerment

The 2021 community empowerment budget is IDR 20,000,000 with an implementation of IDR 16,660,000, the difference is (IDR 3,340,000) consisting of:

Table 5. Sector of Community empowerment

Mounth	Statement	Budget	Application (Rp)	Increase/ Decrease	Source
1	Capacity Building for the Rural Apparatus Sub-Sector	20.000.000	16,66 juta	3.340.000	Add
Quantity		20.000.000	16,66 juta	3.340.000	

According to Table 5 above, the planned amount for the empowerment of the Langkomu village community in 2021 is IDR 20,000,000, but the actual amount is IDR 16.66 million, a discrepancy or drop of IDR 3,340,000. This discrepancy is reflected in IDR 3,340,000 in sub-sector spending to strengthen the capacity of rural apparatus, which comes from the Village Fund Allocation (ADD).

Emergency Disaster Management

The 2021 emergency response budget is IDR 334,800,000, with an implementation of IDR 320,100,000, there is a difference of IDR 14,700,000 which consists of:

Table 6. Emergency management field Service

Mounth	Statement	Budget (Rp)	Application (Rp)	Increase/ Decrease	Source
1	Urgent Subsector	334 800 000	320 100 000	14.700.000	Add
Quantity		334 800 000	320 100 000	14.700.000	

According to Table 6, the budget for emergency response in Langkomu village in 2021 is Rs 334,800,000 - and the implementation is Rs 320,100,000 - a difference or drop of Rs 14,700,000 -. This disparity is reflected in the Rp. 14,700,000 Contingency Unit cost, which is funded by the Village Fund Allocation (ADD).

Discussion

Accountability of Langkamu Village

The Langkomu village strategy for ADD management is based on the results of interviews performed at the Langkomu village head's office. This finding is consistent with the concepts of accountability and transparency for implementing the notion of good governance. According to the study's findings, Langkomu Village has exhibited accountable and transparent management of the Village Fund. This is evident in the Village Fund's implementation, which always communicates its progress to the village fund manager at the village level, particularly in connection to physical activities and their disbursement. As can be observed, the Swadaya manager at the village level has complied with the provisions for the staged execution of Mandiri activities and the final report on activity implementation

Transparency of Langkamu village

Transparency is an openness principle that allows the public to have the broadest possible access to information concerning regional funding. Transparency ensures that everyone has access to or freedom to receive information about state administration, namely knowledge regarding policies, their formulation and implementation procedures, and the outcomes attained.

Transparency is maintained through the free and open flow of information. All activities carried out by the government and institutions, as well as information linked to issues, must be made available to the wider community, and the information provided must be adequate and simple to grasp in order for the public to have control over it. The study's findings indicate that the Langkomu village council has demonstrated community transparency in managing village funds, hence enhancing public trust and preventing misuse of village funds. Following that, a report on the usage of village finances is sent to the Regent via the sub-district head.

5. Conclusion

Based on the findings of the data analysis and debate, the following conclusions can be drawn:

1. Permendagri 113 of 2014 is responsible for the planning stage of village financial management in Langkomu Village. This is demonstrated by the existence of Raperbedes APBDesa, which was discussed in village forums by the village authority and the Village Consultative Body (VA).
2. In accordance with Permendagri. 113 of 2014, transparency in village financial management in Langkomu Village, there are information boards or billboards in every village, and village accountability reports are transmitted to the district head/mayor through the Camat.
3. The reporting and accountability stages of the APBDasa Implementation Report in Langkomu Village use the Implementation Report format and are guided by Permendagri. 113 of 2014, namely village reports on first and second semester implementation, as well as reporting reports on village budget implementation at the end of the fiscal year.

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