

## Legal Accountability of Recording Transparency in Village Fund Financial Reporting

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Submission Track:	ABSTRACT
Received: 23 November 2021	<i><b>Objective:</b> This article aims to find out the legal accountability of recording transparency in village fund reporting, especially in Gatak Village and Krecek Village, Delanggu District, Klaten Regency, knowing what obstacles are hamper to realizing transparency in recording and reporting village funds.</i>
Final Revision: 26 Januari 2022	<i><b>Method:</b> This type of research is empirical or sociological research. Empirical research is a type of research that is used to solve problems by examining secondary data first and then proceeding with conducting primary data research in the field and the application of law in society. The writing method used in this research is descriptive research.</i>
Available online: 24 Maret 2022	<i><b>Findings:</b> Transparency of Recording and Reporting of Village Funds of Gatak and Krecek Villages, to realize good governance, this has been proven by the accountability reports and the results of interviews that have been carried out by the authors in accordance with existing mechanisms based on Law No. 6 of 2014 concerning Villages, and Minister of Home Affairs number 113 of 2014. About Guidelines for Regional Financial Management. From the interviews, it was found that there were weaknesses in terms of delays in funds coming down from the center, and this would also result in a delay in activities along</i>
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*with existing recording and reporting, in addition to the lack of maximizing technology resources in order to fulfill transparency to the public of existing human resources, but these obstacles are still able to be resolved and do not interfere with the performance of the village government for the better.*

***Purpose:*** *This research is expected to be able to contribute ideas in the development of legal science, especially state administrative law, especially regarding the implementation of good governance at the village level. This research can know the recording and reporting mechanisms to achieve transparency in village fund financial reporting, and can provide the views of readers and writers who have problems with similar problems, also determine the author's ability to apply the knowledge that has been obtained.*

***Novelty:*** *Different from previous research, this paper has differences that emphasize more on the role of village officials in legal responsibility in the transparency of recording and reporting village funds.*

***Keywords:*** *Transparency, Management, Village Fund.*

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## **PREFACE**

Regional autonomy is built based on the mandate of Article 18 of 1945 Constitution of Republic of Indonesia, where the territory of Indonesia is divided into several structures, namely Provinces and Regencies/Cities. Each region carries out its affairs in accordance with the division of affairs stipulated by the laws and regulations. The distribution of affairs in each region carried out by the regional government requires regulations in accordance with article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia, where there are 2 (two) things that form the basis for carrying out its affairs, namely delegation and attribution (Absori, A., & Muin, F. 2016).

Village is a legal community unit that has jurisdictional boundaries, has the authority to regulate and manage the interests of the local community based on local origins and customs that are recognized and formed in the National Government system and are in a Regency or City. The rationale in the regulation of the village is diversity, participation, genuine autonomy, democratization, and community empowerment (Sarman, Mohammad T. M. 2011)

In Law No. 6/14 concerning Villages, it has regulated Village finances and assets to provide services to the community, including those sourced from Regional Original Income, there is an obligation for the Government from the center to the Regency/City to provide transfers of funds for the

Village, grants, or donations.

In Government Regulation No. 60 of 2014 also stipulates that village fund reporting is submitted by the village head in an accountable and transparent manner in order to provide legal certainty. The existence of transparency guarantees access for the public to obtain information about the administration of government, namely information about policies, the process of making and implementing them as well as the results achieved.

Transparency means the government's disclosure in providing information related to public resource management activities to parties who need information (Mardiasmo, 2010:30). Transparency here means that community members have the same rights and access to know the budget process because it involves the aspirations and interests of the community, especially meeting the needs of many people's lives. One of the actualizations of the values and principles of good governance is the transparency of the apparatus and the public management system must develop an openness and accountability system.

The founders of the state accepted the concept of *Rechtsstaat*, but by changing the socio-economic basis from a liberal economic system to a planned economic system. This is conducted by launching the process of socio-economic decolonization and reconstruction of traditions, so that the Indonesian rule of law has a welfare state base and is rooted in the legal traditions of the Indonesian nation (Azhari, A. F. 2012).

Good governance, the main target is the realization of professional governance, legal certainty, transparency, accountability, credibility, cleanliness, sensitivity and responsiveness to all interests and aspirations based on ethics, service spirit, and public accountability.

As was the case some time ago, the Witness and Victim Protection Agency (LPSK) criticized the suspect Nurhayati, the former Head of Financial Affairs (Kaur) of Citemu Village, Mundu District, Cirebon Regency, who reported allegations of corruption in village funds. It is feared that this will set a bad precedent in hindering efforts to eradicate corruption. As a reporter, Nurhayati should be appreciated. This case makes the parties who know about corruption crimes will not dare to report, for fear of being accused like Nurhayati, the Witness and Victim Protection Agency assesses that the status of the suspect pinned to the complainant of corruption cases injures common sense, legal justice, and public justice.

In fact, Nurhayati's legal position as a reporter for alleged corruption is guaranteed by the Witness and Victim Protection Act to prevent backlash, if the report is given in good faith. In fact, it is also possible for the state to give awards to citizens who provide information to

law enforcement regarding alleged corruption, as stated in Government Regulation Number 43 of 2018 (Kompas. 2022).

Disclosure of public information is an inseparable aspect of democracy that upholds freedom and human rights. Disclosure of public information is an important aspect of democracy in the fulfillment of individual rights to public information. The enactment of Law Number 14 of 2008 concerning Disclosure of Public Information (hereinafter referred to as UU/14/2008 Disclosure of Public Information) has another purpose, namely to encourage public participation in the public policy-making process and to increase the active role of the community in public policy making and good management of public bodies. Furthermore, realizing good state administration, which is transparent, effective and efficient, accountable and accountable.

This study intends to find out the problem, legal accountability in the transparency of recording and reporting village funds, then which is the focal point of what obstacles are obstacles to realizing transparency of recording and reporting village funds.

## **RESEARCH METHOD**

The type of research used by the researcher is empirical or sociological research. Empirical research is the type of research that is used to solve problems by examining secondary data first, then proceeding with conducting primary data research in the field and the application of law in society (Soerjono and Abdul Rahman, 2003). The research was conducted in Gatak Village and Krecek Village, Delanggu District, Klaten Regency.

In conducting the research, the researcher used qualitative research methods. The data collection technique used by the researcher is by conducting interviews or in-depth interviews to obtain primary legal materials. Interviews were conducted with the Gatak Village Secretary and Krecek Village Secretary. The secondary sources consist of primary data, namely: Law Number 14 of 2008 concerning Openness of Public Information, Law Number 6 of 2014 concerning Villages, Law Number 31 of 2014 concerning Protection of Witnesses and Victims.

Then secondary data, namely in the form of all publications including textbooks, legal dictionaries, legal journals, legal materials, and comments from legal experts related to the theme of this research. The data analysis used is to examine, investigate the data that has been obtained to ensure whether the data can be accounted for in accordance with reality.

## DISCUSSION

Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Traditional Villages and Villages which are transferred through the district/city Regional Revenue and Expenditure Budget and are used to finance the administration of government, development, as well as community and community empowerment. The important focus of the distribution of these funds is more related to the implementation of the allocation of Village Fund so that it can be as perfect as the ideas of the initiators. The management of village funds is carried out by the government through financial management activities. The definition of village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability.

### A. Legal Accountability in Transparency of Village Fund Recording and Reporting

In this study, researchers took the object of research in 2 (two) villages, namely Gatak village and Krecek village, Delanggu district, Klaten regency. Gatak Village is a village in Delanggu district, Klaten regency. Gatak Village is located on the main Solo-Jogja route. Gatak Village has considerable agricultural potential because almost 75% of the village area. The large agricultural potential in Gatak village makes Gatak village included in the food buffer village in Klaten Regency. Gatak Village is also a village providing type of rice *Rojolele*. The economic potential of Gatak village is found in Ngeseng Market which is near Delanggu Station. Gatak Village has a population of 3,444 people spread over 12 backwoods, 17 Citizens Association (RW) and 47 Neighborhood Association (RT).

Gatak Village, Delanggu district, Klaten regency is an outstanding village. In 2017 won the TP3D competition, namely Klaten Regency Village Development Implementation Team for Village Administration Order Competition. In 2019 Gatak Village was chosen as the village with the best Integrated Healthcare Center. The Integrated Healthcare Center in Gatak village with the name Sido Asih 3 Integrated Healthcare Center implements *Gema Pesam* Program, namely the Garbage Care Community Movement as one of the mainstays in empowering the community involved in the Integrated Healthcare Center program. Sido Asih 3 integrated healthcare center has activities such as Integrated Healthcare Center for the elderly, youth, nutrition gardens to waste banks in collaboration with several companies

such as Partnerships with business actors such as PT Tirta Investama, PT Sari Husada and even PKU Muhammadiyah.

Krecek village is a village near to Gatak village. Located in Delanggu district, Klaten Regency. Krecek village has a population of 1769 people. Unlike the case with Gatak village which has the predicate of Forward, Krecek village has the predicate of developing. In 2019 won the TP3D competition, namely Klaten Regency Village Development Implementation Team for the Administrative Order Competition. Both villages receive village funds every year. Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages which are transferred through Klaten Regency Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment.

The results of the researcher's research regarding village funds in the two villages are as follows:

The distribution of Village Funds is carried out through book transfer from the Regional General Cash Account to the Village General Cash Account which is carried out no later than 7 (seven) working days after the Village Fund is received in the Regional General Cash Account after the distribution requirements are met. The distribution of Village Funds is carried out in stages, with the following conditions:

- a. phase I no later than January and no later than the third week of June by 20% (twenty percent);
- b. phase II no later than March and no later than the fourth week of June by 40% (forty percent); and
- c. phase III at the earliest in July by 40% (forty percent).

The distribution of Village Funds from the Regional General Cash Account to the Village General Cash Account Phase I is carried out after the Regent receives the Village Regulation regarding Village Revenue and Expenditure Budget from the Village Head. The distribution of Village Funds from the Regional General Cash Account to the Village General Cash Account phase II is carried out after the Regent receives a report on the realization of the absorption and output achievement of the Village Fund for the previous fiscal year from the Village Head. The distribution of Village Funds from the Regional General Cash Account to the Village General Cash Account phase III is carried out after

the Regent receives a report on the realization of absorption and output of Village Funds up to phase II from the Village Head.

The report on the realization of absorption and output of Village Funds up to phase II must show an average realization of absorption of at least 75% (seventy five percent) and the average output achievement showing at least 50% (fifty percent). The output achievement is calculated based on the average percentage of output achievement from all activities. The preparation of reports on the realization of absorption and output achievements is carried out in accordance with the reference table for data on fields, activities, nature of activities, output descriptions, output volumes, procurement methods, and output achievements. If the data reference table does not meet the data input requirements, the Village Head can update the data reference table by referring to the regulations issued by the relevant ministry/institution.

Recording and reporting of village funds in Gatak Village and Krecek Village still uses a recording and reporting system using online and offline systems. The online reporting system uses *Siskesdes* application. The offline recording and reporting system is recorded through a report entitled Statement of Expenditure Responsibility which contains details about:

- a. Name of Recipient;
- b. A description containing a description of the identity of the goods/services received;
- c. The beneficiary's account; and
- d. The amount of the budget received.

The recording and reporting of village funds in the two villages was announced to the public through bulletin boards and banners placed in places that were easily read by the public.

### **1. Transparency of Village Fund Reporting and Recording**

Transparency is something that has no hidden meaning in it, accompanied by the availability of complete information needed for collaboration, cooperation, and is free, clear, and open. The notion of Transparency in the structure of the village apparatus is a condition in which all people involved in the interests of the village can know the process and results of village decisions and policies (Surya Dharma, 2010). Transparency must be

clear and without the slightest engineering being carried out by the village. Villages must provide information that is true and can be trusted by the public.

Transparency in the management of public finances is a principle of good governance that must be met by public sector organizations. With this transparency, the public will get actual and factual information. So that they can use this information to compare the financial performance achieved with the planned, assess the presence or absence of corruption and manipulation in planning, implementation, and budget accountability, determine the level of compliance with the relevant laws and regulations, know the rights and obligations of each party, namely between the management of public sector organizations with the community and with other related parties (Mahmudi, 2010).

Some important benefits of budget transparency according to (Andrianto, 2007), namely:

- a. Preventing corruption;
- b. Making easier to identify policy weaknesses and strengths;
- c. Improving government accountability so that the public will be better able to measure government performance;
- d. Increasing confidence in the government's commitment to decide certain policies;
- e. Strengthening cohesion because public trust in the government will be formed.

## **2. Legal Liability**

According to Abdulkadir Muhammad, the theory of responsibility in violating the law (tort liability) is divided into several theories, namely:

- a. Responsibility due to unlawful acts committed intentionally (intentional tort liability), the defendant must have committed an act in such a way as to harm the plaintiff or know that what the defendant did would result in a loss.
- b. Liability due to unlawful acts committed due to negligence (negligence tort liability), is based on the concept of fault related to morality and law that has been mixed (intermingled).
- c. Absolute responsibility for violating the law without questioning the error (strict liability), based on his actions either intentionally or unintentionally, meaning that even though it is not his fault he is still responsible for the losses that arise because of his actions. (Abdulkadir Muhammad. 2010).



Ridwan Halim defines legal responsibility as a further consequence of the implementation of the role, whether the role is a right and an obligation or power. In general, legal responsibility is defined as an obligation to do something or behave in a certain way that does not deviate from existing regulations. Meanwhile, Purbacaraka argues that legal responsibility originates or is formed from the use of facilities in the application of each person's ability to exercise their rights or/and carry out their obligations. It was further emphasized that every implementation of obligations and every use of rights, whether carried out inadequately or adequately, must basically be accompanied by accountability, as well as the exercise of power. (Julista Mustamu. 2014).

## **B. Obstacles in Realizing Transparency in Village Fund Recording and Reporting**

Public finance (public finance) is defined as government or state finances where the main study is about government activities in allocating sources of funds (source of funds) and then how these funds are used (uses of funds) to realize the ideals of a nation, namely the creation of prosperity for all levels of society. Meanwhile, in a narrow sense, public finance is a state budget for revenues and expenditures (APBN) (Aan Jaelani. 2014).

Based on the explanation above, in the context of this research, the meaning is narrowed down to a more specific scope, namely village funds. Whereas it is known that the amount of funds disbursed to villages in Indonesia is also inseparable from the post in the government budget and is detailed in the State Revenue and Expenditure Budget. Likewise with village funds, overall, both income and expenditure items are clearly detailed in the village income and expenditure budget. Then when linked into the context of sharia, public finance becomes an inseparable part of human life in *muamalah*, especially the relationship between the State and its people. Likewise, within the scope of the village government, in their daily activities they cannot be separated from the goal of how to improve the welfare of their people through the village funds they manage.

The accuracy of the targets and main objectives of the central government in relation to the village funds is the realization of the benefit or social welfare of the community, and all of this will only be realized if the village government in this case is transparent and accountable in financial management so that from the existence of clear and accurate information disclosure it is believed to be realized the development (infrastructure) as desired by both the village government and the community. In connection with this

research, that when discussing the issue of public finances, it cannot be separated from the concept of state revenues and expenditures in the broadest scope and the village is the smallest scope.

Law No. 6 of 2004 concerning villages emphasizes that village development aims to improve the welfare of rural communities and the quality of human life, poverty alleviation through the provision of basic needs, development of facilities and infrastructure, development of local economic potential, as well as the sustainable use of natural resources and the environment, in realizing goals. In this law, the law uses two approaches, namely “Villages Build” and “Building Villages” which are integrated into village development. Based on the results of the study, the budget allocation received by villages in Delanggu District, in general most of its allocation is directed to the development of basic infrastructure such as farm roads, village roads and other public facilities.

The rest is used for community economic empowerment or strengthening activities. As the real conditions in the field, in general, village funds are allocated more for basic infrastructure development which is carried out with the concept of good governance, which is one of the processes applied in an organization, both private and government organizations to determine decisions and policies in an organizational scope. Good governance, although it cannot fully guarantee that everything will be perfect, but if it is adhered to, it can clearly reduce abuse of power and corruption.

To realize good governance, of course, ten principles of good governance are needed. One of them is the principle of transparency. Krina argues that transparency is one of the principles that can guarantee access or freedom for all people to obtain information about the administration and management carried out by the government, such as information about policies, the process of making and implementing them, as well as the results to be achieved.

Transparency is the existence of an open policy for all supervision. While what is meant by information is the existence of information about every aspect of government policy that can be reached by the whole community (Lalolo Krina. L. 2003). Transparency of Village Fund Management in Gatak Village and Krecek Village, Delanggu District, Klaten Regency can be measured from the following indicators:

#### **1. Availability of Document Accessibility**

The first indicator is that it can be measured by the availability of document accessibility to avoid fraud and abuse in the Village Fund management process. The availability of document accessibility is also expected to make it easier for village communities to access information about the implementation of village development activities carried out by the village government. From the results of the study, it is known that the village government always provides documents in the form of a book, namely a book on budget realization which is contained in Village Revenue and Expenditure Budgets every year, and the book has been poured into billboards to be installed in the village so that the community knows where the budget is being spent.

## **2. There is Clarity and Ease of Access to Information**

The second indicator can be measured by the clarity and completeness of the information provided by the village government which is particularly important for the community to know. Then the village government must be able to provide clear information regarding the process of implementing Village Fund management by monitoring the implementation of village development. From the results of the research, it is known that residents always receive information from the Village Head about when, where and what development will be carried out, sometimes the community and village officials participate in the construction until it is completed. After the construction is completed, in the meeting the results of the development are announced by the village apparatus including the budget.

## **3. There is an open process**

The third indicator can be measured based on Law Number 14 of 2008 article 7 paragraph 2 regarding information disclosure stating that public bodies including village governments are obliged to provide public information that is accurate, true, and not misleading. All village communities have the right to know the process of managing the Village Fund as a whole. From the results of the research, it is known that the village apparatus has provided information about village development well, both through billboards and information boards. This information is accompanied by the total budget.

## **4. There is a Regulatory Framework that Guarantees**

The fourth indicator can be measured by the existence of a regulatory framework that ensures transparency, the management of Village Funds has been regulated in government regulations number 60 of 2014 and Ministry of Home Affairs Regulation Number 113 of 2014. Then in addition to regulations and accountability the village government must also make a detailed budget report along with supporting documents in each development process activity carried out accompanied by documents. From the research results, it is known that they already have a clear and transparent framework in management. This can be seen from the community's participation in village development deliberation activities from planning to handover of development.

Constraints and/or problems that occur in reporting announcements in the form of billboards and information boards are limited space so that not all activities can be informed to the community which results in negative news from the community to the village government. It is important for the village government and the community that in supporting the realization of the principles of good governance, everything related to the community should be made openly, especially within Delanggu District area where most of the people are highly educated so that they have a critical attitude. In assessing the actions and actions of the village government, especially in this case related to the problem of the allocation of village funds, of course it must be opened and explained openly so that the community can support the running of the village government, not on the contrary, think badly of village funds managed by the village government.

In the context of a democratic rule of law, the Administrative Court is positioned as an instrument for the people to protect and ensure the fulfillment of human rights. Although philosophically different, as adherents of the Civil Law System. (Phahlevy, R. R., & Azhari, A. F. 2019).

In the current era of globalization, it is easier and faster when reporting and recording village funds is announced via the internet, but Gatak and Krecek villages have not been able to actively use the internet because they are constrained by human resources. The human resources who work in the government of Gatak village and Krecek village are not the millennial generation who are technology literate. This is the reason Gatak and Krecek villages do not have websites yet. The existence of these obstacles has received attention from the Klaten Regency Government through the Klaten Regency Communication and Information Office (Diskominfo) which has facilitated the creation of websites for every

Village Government in Klaten Regency. Klaten Regency Communication and Information Office has prepared a template that makes it easier for the Village Government. With this template, the Village Government only needs to fill in the template for website creation, the rest will be assisted by Klaten Regency Communication and Information Office.

With the change in the accounting disability system that requires using a digital basis, it becomes an obstacle for the two villages due to limited human resources (HR). He also said that there was a lack of training and socialization from the district/city government so that in the first month of implementation there were several errors in the financial statements, which were then corrected by the relevant parties. Human resources in charge of recording and reporting are less competent to carry out digital-based reporting because of the age factor that is no longer young and does not understand digital technology.

The informant also said, to overcome the lack of competent human resources for digital recording and reporting, Klaten Regency Government through the Communications and Information Service created a website that has been specially formatted and designed to make it easier for village government employees to record and report village funds. Village government employees only need to enter data in the command fields that already exist on the website. With this website, it is hoped that it can provide convenience to employees who still do not understand well about the recording system on a digital basis so that it is expected to reduce the obstacles that occur and be able to realize transparency in reporting village funds in accordance with the mandate of the legislation.

The change in recording from being initially manual-based to digital is not an obstacle for the village in making financial reports, but a challenge that must be passed to create better and correct management of village funds, so that with good and correct management, this will certainly have a good impact too not only on the performance of the staff but will also have an impact on the development and progress of the village itself.

The implementation of the use of village funds must be monitored and directed to minimize the occurrence of errors and to prevent fraud that may be carried out by irresponsible staff. This change in the recording base is expected to provide positive benefits in terms of implementation. Good management of village funds also does not escape good administration in all its stages, namely bookkeeping, inventory, and reporting of State/Regional property in accordance with the provisions of laws and regulations. Good

reporting is reporting that can provide clear information. With the change in the accounting disability system, which requires the use of a digital basis, this will of course also affect the quality of transparent and accountable village fund management reporting.

## **CONCLUSION**

Legal accountability in the transparency of recording and reporting village funds, which are found in Gatak and Krecek villages, is carried out by still using the recording and reporting system using online and offline systems. The online reporting system uses *Siskesdes* application. The offline recording and reporting system is recorded through a report entitled Statement of Expenditure Responsibility which contains details about the Name of the Beneficiary, a description containing the elaboration of the identity of the goods/services received, the beneficiary's account, and the amount of the budget received. The recording and reporting of village funds in the two villages was announced to the public through bulletin boards and banners placed in places that were easily read by the public.

Obstacles in Realizing Transparency in Recording and Reporting Village Funds, Obstacles and/or problems occurring in reporting announcements in the form of billboards and information boards are limited space so that not all activities can be informed to the public which results in negative news from the community to the village government. In the current era of globalization, it is easier and faster if reporting and recording village funds are announced via the internet, but Gatak and Krecek villages have not been able to actively use the internet because they are constrained by human resources. Human Resources who work in the government of Gatak village and Krecek village are not yet familiar with information technology via the internet. This is why Gatak and Krecek villages are still not very active in using the internet, especially for recording and reporting village funds related to achieving transparency to the community.

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