

Community Perceptions on Transparency and Accountability In Village Fund Management: A Case Study of Lassang Barat Village, Takalar Regency

Nasrullah, Abdul Muttalib and Ibnu Sabil

Management Study Program, Faculty of Economics and Business, Unisversitas Muhammadiyah Makassar

Email: nasrullah@unismuh.ac.id

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A B S T R A C T

This study analyzes community perceptions of transparency and accountability in the management of Village Fund Allocation (Alokasi Dana Desa/ADD) in Lassang Barat Village, Polombangkeng Utara Subdistrict, Takalar Regency. The Village Fund program is designed to enhance rural welfare and quality of life through participatory governance and accountable financial management. Using a qualitative descriptive approach, data were collected through interviews, observations, and documentation involving village officials, community members, and other relevant stakeholders. The analysis focused on five stages of ADD management: planning, implementation, administration, reporting, and accountability. The findings indicate that in Lassang Barat Village, ADD management is generally perceived positively, as planning and implementation processes involve active community participation and compliance with established procedures. However, challenges persist in other contexts, including limited understanding of accounting principles, weak adherence to regional regulations, and inadequate human resource capacity. These issues reduce the overall effectiveness of ADD management and highlight the need for technical assistance and continuous capacity development. The study concludes that while the ADD program contributes positively to community development, inconsistencies in implementation and regulatory compliance remain. Strengthening capacity building, promoting community engagement, and enhancing monitoring mechanisms are recommended to improve transparency and accountability in village financial governance.

1. Introduction

Villages serve as fundamental autonomous entities within Indonesia's democratic and decentralized governance system. Each village operates under its own administrative structure, local norms, and community traditions, as formally recognized in Government Regulation No. 72 of 2005. The village government comprises the Village Head, Village Officials, and the Village Consultative Body (BPD), functioning within the broader framework of the Unitary State of the Republic of Indonesia.

Indonesia's governance system is shaped by the principles of decentralization, deconcentration, and co-administration, as stipulated in Law No. 79 of 2005. This legal foundation seeks to empower regional governments, including villages, to independently manage local development. As emphasized by Jurnaidi, Djumadi, and Paranoan (2015), this transition from centralized

governance during the Old and New Order regimes to local autonomy reflects efforts to enhance efficiency and foster sustainable economic and social development.

A key initiative in this decentralization agenda is the Village Fund (Dana Desa), introduced in 2014. Regulated by Government Regulation No. 22 of 2015 and reinforced by Ministry of Finance Regulation No. 247/PMK.07/2015, the program allocates national funds to villages through regional budgets (APBD) to support public services, community empowerment, and infrastructure development. These funds are expected to be managed with accountability, transparency, participation, and efficiency (Alam, 2017).

The effective management of Village Funds requires structured budgeting, transparent reporting, and community oversight, as mandated by Ministry of Home Affairs Regulation No. 113 of 2014. Additionally, Presidential Regulation No. 60 of 2014

stipulates that Village Funds, sourced from the national budget (APBN), must be utilized to strengthen governance, improve public welfare, and support community development.

Despite this comprehensive regulatory framework, challenges of fund mismanagement remain. A notable example is the case of Lassang Barat Village, Takalar Regency. In 2020, KompasTV reported allegations of misuse of COVID-19 social aid funds by the village administration. Residents accused the village head of diverting funds for non-essential purposes, such as purchasing bicycles. This sparked community protests, culminating in the sealing of the village office by residents who had not received their entitled aid.

Such incidents underscore the critical importance of transparency and accountability in village fund management. Public trust in local governance is closely tied to the extent of financial openness and the inclusiveness of community participation. Failure to uphold these principles can erode legitimacy and trigger social unrest.

This study seeks to examine community perceptions of transparency and accountability in the management of Village Funds, with specific reference to Lassang Barat Village, Polombangkeng Utara District, Takalar Regency. Understanding these perceptions is essential for strengthening governance practices and ensuring equitable rural development in Indonesia.

2. Literature Review

2.1. Community Perception

Perception is a psychological process that encompasses how individuals receive, interpret, and give meaning to stimuli from their environment. It is inherently subjective and influenced by one's cognitive processes, emotional states, past experiences, and cultural background (Walgito, 2005; Puansah, 2021). Davidoff (1981), as cited in Walgito (2005), emphasizes that perception is not merely a passive reception of stimuli but an active cognitive endeavor.

Perception within a community context becomes crucial in shaping how groups engage with governmental programs or policies. It can affect community participation levels and the success of development initiatives. Rahmat (in Puansah, 2021) adds that perception is the culmination of messages and information shaping one's understanding of an object or relationship, while Sunaryo (2004) underlines that perception involves attention, sensory reception, and brain interpretation—collectively contributing to unique individual responses.

Furthermore, community perceptions are shaped by internal factors (e.g., emotions, personality, motivation) and external factors (e.g., cultural background, media exposure, novelty of information) (Puansah, 2021). These dual influences determine how individuals in a community perceive public policies, including village fund management.

2.2. Village Funds

Village funds are financial allocations derived from the national budget and distributed through regional budgets to support local governance, development, and community empowerment (Government Regulation No. 60/2014). The funds are disbursed based on population, poverty level, geographical challenges, and equity principles (Panirikan, 2021).

Regulatory frameworks such as Permendesa (2016) and PMK No. 201/PMK.07/2022 mandate that these funds support basic services, infrastructure, environmental sustainability, and local enterprises. Local governments are tasked with monitoring and facilitating fund use (Governor Regulation of South Sulawesi No. 22/2021). The effectiveness of these funds lies in their integration into the broader governmental financial system, ensuring transparency and accountability in allocation and utilization.

2.3. Village Fund Management

Management, as defined by Manullang (in Panirikan, 2021), includes planning, organizing, executing, and controlling activities to achieve organizational goals efficiently and effectively. In the context of village fund management, this involves planning (formulating village budgets), implementation (disbursing and recording financial transactions), administration (bookkeeping), reporting (financial statements), and accountability (report submission to regional governments).

Rospa (2017) emphasizes the need for competent human resources in managing these funds, while Hanifah and Praptoyo (2015) argue for financial transparency, community involvement, and legal accountability in the management process. These elements ensure that the funds support genuine local development initiatives.

2.4. Principles of Village Fund Governance

Effective village fund governance must adhere to the principles of transparency, accountability, participation, and fiscal discipline (Bawono, 2019; Permendagri No. 113/2014). Transparency involves providing open access to financial information; accountability refers to justifying decisions to stakeholders; participation includes involving local stakeholders in the decision-making process; and fiscal discipline requires strict adherence to budgeting rules and expenditure limits.

Integration of village funds within the Village Budget (APBDes) is essential, ensuring that allocations reflect community aspirations and are executed transparently (Puansah, 2021). These principles guide ethical and responsible fund management, reinforcing public trust.

2.5. Transparency Concept

Transparency refers to the openness of government operations, particularly regarding public finances (Ministry of Home Affairs Regulation No. 37/2007). It enables citizens to

access accurate, timely, and comprehensive information on planning, budgeting, implementation, and outcomes (Mahmudi, 2010; Nordiawan, 2006).

Transparency is critical for participatory governance and democratic accountability (Mardiasmo, 2003). Putri (in Adisasmita, 2011) asserts that transparent budgeting processes empower citizens and strengthen trust in government institutions. Transparency also supports social monitoring and enhances institutional credibility (Krina, 2003; Kristianten in Puansah, 2021).

2.6. Accountability Concept

Accountability is the obligation of public officials to explain and justify their actions to stakeholders, particularly regarding the use of public resources (Nordiawan, 2006). It involves documenting, reporting, and evaluating government activities through accessible channels (Mustofa, 2012; Sulistiyani, 2011).

In democratic settings, accountability is often mediated through media and public forums, ensuring government responsiveness (Sopannah & Wahyudi, 2010). Financial accountability includes planning, monitoring, and evaluating financial activities and is closely linked to transparency and participatory governance.

2.7. Village Government

According to Law No. 6/2014, the village government is the lowest level of government with autonomy to manage local affairs within the framework of the unitary state of Indonesia. The law emphasizes principles such as recognition, subsidiarity, diversity, participation, and sustainability.

Village governance is participatory and decentralized, designed to foster community welfare and local empowerment. It requires institutional collaboration, community engagement, and accountability to ensure the success of development programs and the proper use of public funds (Supriady in Puansah, 2021).

2.8. Empirical Review

This study is informed by prior research examining community perceptions of transparency and accountability in village fund management. The empirical focus is on Lassang Barat Village, North Polombangkeng Sub-District, Takalar Regency. Previous studies highlight that positive public perception is vital for successful program implementation. Empirical evidence suggests that when transparency and accountability are upheld, community trust increases, and participation in governance is enhanced (Puansah, 2021; Panirikan, 2021). These findings provide a critical foundation for understanding the relational dynamics between village governance and public perception.

3. Research Methodology

3.1 Research Design

This study adopts a qualitative descriptive approach to explore the community's perceptions regarding transparency and accountability in the management of village funds. As defined by Sugiyono (2018), qualitative research is an inquiry conducted under natural conditions, where the researcher functions as the primary instrument. Data collection was triangulated, and inductive analysis was employed to extract meaning from the data. The study prioritizes interpretive understanding over generalization and aims to provide in-depth explanations of emerging issues.

Fieldwork was carried out directly in the community to gain comprehensive insights into the public response to village financial governance in Lassang Barat Village, North Polombangkeng Sub-District, Takalar Regency.

3.2 Research Focus

The study specifically focuses on **community perceptions of transparency and accountability** in the management of village funds at the **Lassang Barat Village Office** in the fiscal year 2024.

3.3 Research Location and Duration

The study was conducted at **Lassang Barat Village Office and surrounding areas** over a period of **two months**, from **February to March 2024**. The site was chosen due to the absence of previous research on this topic and due to a relevant case of fund misappropriation by a village head in Polombangkeng District in 2020.

3.4 Types and Sources of Data

a. Data Type

The research primarily utilizes **qualitative data**, which includes verbal expressions, behaviors, and contextual interpretations from informants. Data are processed through descriptive and interpretative analysis to extract research findings.

b. Data Sources

The study uses both **primary and secondary data**:

- **Primary data** were obtained from direct observations, interviews, and community interactions, reflecting perceptions of Lassang Barat residents and local officials.
- **Secondary data** include government publications, books, and previous research, such as the village leader's profile and administrative financial documents.

c. Data Collection Techniques

To ensure comprehensive and credible data, **observations, in-depth interviews**, and **document reviews** were conducted. In-depth interviews were guided by a semi-structured interview protocol adapted from **Kurniasari (2017)**, focusing on transparency and accountability. The researcher acted as both **observer and interviewer**, ensuring firsthand data acquisition through direct interaction with residents and village officials.

3.5 Research Variables

a. Accountability

This refers to the village government's responsibility to manage village funds in

accordance with legal and administrative principles. According to Supadmi & Suputra (2018) and Nila (2021), public accountability involves the presentation and disclosure of government actions in a transparent manner across four dimensions: legal conformity, procedural compliance, regulatory adherence, and implementation integrity.

b. Transparency

Transparency refers to the provision of clear and accurate financial information to the public. According to Mardiasmo (2004 in Nurlailah, 2020), transparency entails the government's willingness to openly disclose how resources are allocated and managed. Information must be timely, relevant, and accessible (Syamsul & Ritonga, 2017; Syamsul, 2020).

c. Community Perception

Perception is defined as the cognitive interpretation of external stimuli, shaped by individual experiences and understanding (Yunita, 2017). Perceptions influence how community members interpret village government behavior, including financial management practices.

3.6. Population and Sample

The **population** comprises residents of **Lassang Barat Village**, the **village head**, and **village apparatus** responsible for financial oversight. The **sample** was selected using **random sampling** to ensure representativeness. According to Hardani (2020), representative samples capture relevant population characteristics for analytical rigor.

3.7. Data Analysis Technique

The study applies **qualitative descriptive analysis**, following the framework of **Miles & Huberman** (as cited in Sugiyono, 2017), comprising:

a. Data Reduction

Organizing and simplifying raw data into relevant analytical units. This involves

verification and selection of valid data from field notes, interviews, and documentation (Harahap, 2020).

b. Data Display

Presenting processed data in structured forms such as narrative text, tables, or diagrams to facilitate interpretation (Sugiyono, 2018).

c. Conclusion Drawing and Verification

Conclusions are developed from patterns in the reduced data. These are provisional at the early stages and refined as additional data is verified during the analysis process.

4. Results and Discussion

4.1. Research Findings

The enactment of Law No. 6 of 2014 concerning Villages has provided significant autonomy for villages to manage their governance and development to improve community welfare. This law mandates that village governments must uphold the principles of **transparency** and **accountability**, particularly in managing public resources, including finances and assets.

Supporting regulations, such as Government Regulation No. 43 of 2014, Government Regulation No. 60 of 2014, and Ministry of Home Affairs Regulation No. 113 of 2014 on Village Financial Management, serve as legal foundations for village fund governance. The principle of transparency enables citizens to understand how funds are allocated and utilized, while accountability obligates village governments to be answerable for all financial decisions. Moreover, community participation ensures that development reflects collective needs and fosters inclusive governance.

Interview findings in Lassang Barat Village affirm that community involvement in planning (e.g., Musrenbangdes), implementation, and evaluation of village programs is strong. The Village Head, Mr. Syamsuddin, emphasized the active participation of residents in planning forums. This sentiment was echoed by the Village Secretary, Mr. Namus Akbar, who noted that

information is made publicly available through notice boards and community meetings.

Respondents, including local leaders and residents, generally acknowledged improvements in transparency practices. For instance, financial data and activity details are now displayed in public areas. However, some community members such as Ms. Dita Rahmawati highlighted limitations, including unclear financial breakdowns and insufficient access to comprehensive records during previous administrations.

The use of the **Siskeudes** (Village Financial System) application has also improved reporting accuracy and ensured financial accountability, as stated by the village treasurer, Ms. Masriani. All financial reports are now accessible online and are submitted annually.

In terms of **accountability**, planning through community forums, such as Musdus and Musrenbangdes, involves various stakeholders, including RT/RW leaders, BPD members, and religious figures. Interview data revealed that community proposals are prioritized based on urgency and collective needs. However, some respondents, such as Mr. Ilham, raised concerns about unequal distribution of projects favoring areas near main roads.

Evaluation processes, according to community leader Mr. Imbaran, incorporate communal labor and feedback mechanisms. Nonetheless, issues such as delayed fund disbursement and inadequate budget transparency signage were noted.

4.2. Discussion

The findings confirm that **transparency and accountability** principles are being implemented to a considerable extent in Lassang Barat Village. Planning stages involve inclusive decision-making and alignment with community needs. The presence of multiple stakeholders in forums indicates strong participatory governance, aligning with the core principles outlined in Law No. 6 of 2014.

During the implementation stage, transparency is achieved through public dissemination of information, while accountability is maintained through adherence to the budget plans (RAB) and documented procedures. Interviews demonstrate that community members feel generally informed and are involved through labor contributions and regular consultations.

In the evaluation phase, officials deliver performance reports using Siskeudes, which enhances the accuracy of financial statements. However, the findings also reveal areas for improvement. Some community members experience limited access to detailed information, especially regarding project budgeting and timelines. Furthermore, certain remote areas feel underserved in the project prioritization process.

Based on Nordiawan's (2012) definition of transparency—as the honest and open disclosure of financial information—the practices in Lassang Barat meet fundamental transparency criteria. Community access to Musrenbangdes meetings and public information displays ensures alignment with legal standards.

In conclusion, while Lassang Barat Village has made substantial progress in adhering to principles of transparency and accountability, challenges remain in information dissemination and equitable development prioritization. These findings highlight the importance of continuous monitoring, inclusive governance, and capacity-building for village administrations.

5. Conclusion

5.1 Conclusion

This study examined community perceptions of transparency and accountability in the management of Village Fund Allocation (Alokasi Dana Desa/ADD) in Lassang Barat Village, Polombangkeng Utara Subdistrict, Takalar Regency. Based on the findings, the following conclusions can be drawn:

1. **Lassang Barat Village:** The community perceives the management of ADD positively. At the planning stage, both technical and non-technical aspects involve active participation from various community groups and stakeholders. Implementation is carried out according to established procedures and plans, ensuring accountability and measurable performance outcomes.
2. **Krembangan Village:** Despite the management of ADD covering all stages—planning, implementation, administration, reporting, and accountability—community feedback indicates several challenges. These include limited alignment with regional regulations, insufficient human resource capacity, and gaps in knowledge of accounting principles, financial management procedures, and regulatory frameworks governing village fund utilization.

Overall, while Lassang Barat Village demonstrates substantial adherence to transparency and accountability principles, discrepancies in implementation and human resource capacity in other villages highlight the need for targeted interventions.

5.2 Recommendations

1. Strengthen Staff Capacity in Lassang Barat Village

The village government is advised to enhance staff competencies through continuous training on financial management, administrative procedures, and regulatory compliance related to ADD. Adequate facilities and resources should be provided to support the Village Activity Management Team (Tim Pengelola Kegiatan/TPK) in supervising, monitoring, and evaluating programs. Implementing sustained monitoring and evaluation mechanisms will improve both physical and non-physical performance outcomes.

1. Encourage Active Community Participation in Krembangan Village

All community members should be empowered to engage actively in each stage of village development, including planning, implementation, and evaluation. Facilitating community oversight and supervision of ongoing activities will enhance transparency and accountability in fund management.

2. Conduct Future Research

Subsequent studies should further examine accountability and transparency in ADD management, particularly in Lassang Barat Village. Future research could incorporate quantitative indicators such as budget utilization efficiency, community satisfaction surveys, and transparency indices to objectively evaluate program effectiveness. Comparative studies with other villages may also provide broader insights into best practices for sustainable village development.

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