

Enhancing Village Government Accountability through IT-Enabled Financial Management in Lebak District, Banten Province, Indonesia

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Abstract

INTRODUCTION: In order to enhance the accountability of village government in Lebak Regency, Banten Province, particularly in the management of village finances that has not been effectively executed.

OBJECTIVES: This research aims to utilize Information Technology (IT) as a means to strengthen this accountability

METHODS: This study employs a case study approach with a qualitative research method.

RESULTS: The implementation of Village Financial Management by the Village Government in Lebak Regency, Banten Province, has not been running effectively. This implies that the role of the Village Government in Village Financial Management has not been optimized. Several factors can affect the effectiveness of Village Financial Management by the Village Government in Lebak Regency, Banten Province, including legal and regulatory accountability, process accountability, program accountability, and policy accountability. However, the implementation of these factors has not been fully effective, especially concerning legal and regulatory accountability and policy accountability. To strengthen Village Government accountability in Village Financial Management in Lebak Regency, Banten Province, it is essential to pay attention not only to the factors of legal and regulatory accountability, process accountability, program accountability, and policy accountability but also to strengthen the Technical Guidance factors related to village financial management, Mechanism factors in the Administration of Village Finance, and Factors in the Oversight Function of the Village Consultative Body (BPD).

CONCLUSION: By leveraging Information Technology (IT) in this context, the enhancement of accountability can be achieved more effectively. IT can serve as a crucial tool to support accountability and efficiency in village financial management in Lebak Regency, Banten, ensuring that village funds are utilized effectively and in accordance with applicable regulations.

Keywords: Accountability, Village Government, IT, Financial Management, Lebak District.

1. Introduction

It is anticipated that the existence of village self-governance will yield a pair of tangible advantages. The initial benefit is the stimulation of greater community involvement in progress, along with the advancement of fair allotment of developmental results (fairness). The second advantage involves enhancing the allocation of productive resources by transferring the responsibility of public decision-making to the least elevated tier of governance possessing the most comprehensive data, with the village administration representing this lowest tier. As is known, village finance comes from the state

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revenue and expenditure budget which is intended for the community, village finance is not only from the APBN but also from the APBD and village government fixed income originating from ADD (Cheng & Xu, 2021). The allocation will be used for the benefit of the village administration and village communities. Ironically, village financial resources that are expected to increase income for the village government are taken by the local government, the regional government is ambiguous in handling assets in the village. On the one hand, these assets are required to provide income for the village, on the other hand, the village that owns these assets (the village) is less involved (Yudha et al., 2020).

The effects of decentralization on the operation and oversight of local governments have been diverse. Decentralization materializes through two dimensions: the devolution of governmental administration and the dispersion of financial management. The main goal of both aspects is to entrust regional entities with authority, enabling them to tap into the capacities and prospects within their specific territories. This strategy aims to attain effectiveness and efficiency in furnishing public services to the populace. Generally, the underlying objective of decentralization is to bridge public services to local communities, thus facilitating convenient access and receipt of advantages by the individuals (Engdaw, 2022).

Regarding regional decentralization, the village assumes a highly significant role, particularly in the realm of public services. Enhanced jurisdiction, coupled with appropriate funding and the provision of sufficient infrastructure, becomes imperative for fortifying the village economy and steering it towards self-sufficiency. The enactment of Law No. 6 of 2014 pertaining to Villages has fortified the standing of the village administration. Beyond bolstering the village's position as a communal governing body, the existence of the Village Law also establishes a foundation for societal progress and the empowerment of rural communities (Faotiyah & Salim, 2020).

When it comes to overseeing village finances in accordance with Minister of Home Affairs Regulation No. 20 of 2018, the concept of accountability takes center stage. Accountability initiates from the formulation and execution of tasks within village advancement, encompassed within the village medium-term development plan (RPJDes), the development activity plan (RKP), and the formulation process of the village income and expenditure budget (APBDes). Furthermore, the requirement for a model of accountability in village financial administration is evident. The accountability of village financial management is exemplified through reports on accountability and the oversight of village finances (Kador & Idris, 2021).

At present, there are general constraints that are felt by several villages against village financial limitations, namely the APBDes which is not balanced between receipts and arrangements. Accountability of village government in managing the village income and expenditure budget (APBDes). The implementation of accountability that occurs in many villages still shows the principles of good financial management accountability in general, although there are still some weaknesses that need to be corrected (Auliah et al., 2022). Village financial accountability should have achieved results that can be accounted for in front of all parties. However, several villages have not been able to provide accountability to all village communities who should know about village financial management information. There are factors inhibiting village financial management, for example, limited human resources and equipment, which is a separate problem for the village government (Killian & Hyle, 2020).

Lebak Regency stands as a self-governing locality within Banten Province, and it has been undergoing a notable shift toward swift progress and self-sufficiency in recent times. This transformation is underscored by the escalating development schemes across diverse sectors, signifying an augmentation in fiscal responsibility within Lebak Regency, aligned with the tenets of effective governance such as accountability and transparency. The presence of established benchmarks in financial reporting stands as one facet of the endeavors aimed at elevating the caliber and efficacy of government financial administration. This extends to the Village Government, aiming to render it more quantifiable, methodical, and comparable in adherence to the benchmarks employed in the framework of good governance (Undang et al., 2022).

Various issues related to village government accountability in managing village finances in Lebak Regency, Banten Province, include human resources, directly or indirectly affecting the dependence

of village governments on local governments and other assistance. Cases that often occur in the village are delays or mistakes by the village in completing government tasks. For example, in terms of development, preparation of APBDes, or activity reporting. As has been described, there is no guarantee that these improvements in systems or regulations will support official accountability if the behavior patterns of government elites are still influenced by old values in the bureaucracy which still tend to be undemocratic (viewed from the aspect of policy transparency) (Abi Suroso et al., 2022).

Based on the brief explanation provided above, this research aims to explore how Information Technology (IT) can be leveraged to implement and strengthen village government accountability in managing village finances in the Lebak district.

2. Literature Review

2.1. Public Administration

Administration etymologically comes from Latin (Greek) which consists of two words namely "ad" and "ministrare" which means "to serve" which means to serve or fulfill. While Dunsire argues that "administration is defined as directives, governance, implementation activities, directing activities, creation of principles of public policy implementation, activities of conducting analysis, balancing and presenting decisions, policy considerations, as individual and group work in producing public goods and services, and as an arena for academic and theoretical work" (Putkowska-Smoter et al., 2022).

Pasolong defines public understanding as a collective of individuals sharing akin sentiments, aspirations, beliefs, attitudes, and commendable deeds rooted in the values and norms upheld in Pasolong. On the other hand, according to Chandler and Plano, public administration signifies the systematic orchestration and synchronization of public resources and personnel to shape, execute, and oversee decisions encompassing public policies (Rengifurwarin, 2020). Furthermore, Keban also elucidated that the concept of Public Administration portrays the government as the exclusive wielder of authority, acting either as the principal authority or as a controller. The government assumes an active role, consistently initiating regulations, actions, and measures it deems crucial or beneficial for the populace. This perspective is rooted in the assumption that the community is passive and comparatively less proficient, necessitating their compliance with and acceptance of the government's regulations (Madubun, 2023).

Administration Theory explains attempts to define the universal functions Executed by leaders and grounded in the tenets constituting effective leadership methods, Fayol introduces an administrative management approach that spans from upper management to the lowest echelons of leadership. Fayol's contributions to administration and management encompass three pivotal facets: (1) organizational undertakings, (2) leadership roles and responsibilities, and (3) the principles underpinning administration and management (Suarez-Barraza & Miguel Davila, 2021).

Various administrative theories as stated above, none other than that administration plays an important role in various organizational life. According to Robbins, administrative theory includes:

1. Human Relations Theory. This theory was pioneered by Elton Mayo. Mayo's Theory Development was based on his discoveries while leading the project. Mayo intends to examine the relationship between productivity and the physical environment. Mayo captures that social norms are a key factor in individual work behavior. Therefore, the stimulus of wage increases does not spur workers to work more productively (Muldoon et al., 2020).
2. Decision-Making Theory. In making decisions, thinkers suggest using statistics, optimization models, information models, and simulations. Besides that, knowledge from linear programming, critical path scheduling, inventory models, site location models, and various forms of resource allocation models can also be utilized (Suryawanshi & Dutta, 2022).
3. Behavior Theory. This theory intends to integrate all knowledge about the members of the organization, its structure, and processes. This theory understands the importance of human behavior factors as the main tool to achieve goals (Kujur & Singh, 2020).

4. Systems Theory. In this theory, the organization is seen as a system that displays its characteristics as a recipient of input, processing, and producing.
5. Contingency Theory. Initially, this theory was used in the development of an optimally designed organization that could adapt to technology and the environment. Contingency theory was raised to look for some general characteristics attached to special situations (Ao et al., 2022).

Diverse administrative theories, as delineated earlier, are frameworks employed to enact the operations and responsibilities of an entity. Siagian characterizes administration as the comprehensive progression of executing decisions, devised collectively by two or more individuals, to attain pre-established objectives. Conversely, Pasalong characterizes administration as a sequence of actions conducted collaboratively by a group of individuals to accomplish specific objectives tied to their work (Soewarno et al., 2019).

2.2. Good Governance

Governance is outlined as the ensemble of mechanisms, practices, and procedures through which both the government and citizens collaborate to manage resources and tackle public challenges. Within the governance framework, the government is just one participant among others and doesn't invariably hold the decisive role. The ramifications of the government's position, both as a promoter of development and a provider of services and infrastructure, will evolve into a propelling force for fostering an environment that fosters other stakeholders within the community. The concept of governance necessitates a redefining of the state's role, thereby also necessitating a redefinition of the roles assumed by citizens. This transition imposes greater responsibilities on citizens, including heightened expectations for them to oversee the government's accountability (Tan et al., 2022).

It can be asserted that effective governance embodies the enactment of robust and conscientious management of development, aligning with the tenets of democracy and a proficient market. This approach averts the misappropriation of investment resources and curtails the risk of corruption, both in political and administrative realms. It entails the practice of fiscal prudence, while concurrently establishing a legal and political structure conducive to fostering business growth (Živojinović et al., 2019). Historically, regional bureaucracies have been criticized for their perceived incompetence. In light of this situation, local governments frequently harbor reservations about their ability to effectively implement decentralization. Concurrently, they are faced with the imperative to overhaul their image from that of a corrupt administration to one characterized by integrity and transparency (Busygina & Klimovaich, 2022).

The policy document of the United Nations Development Programme (UNDP), in collaboration with the State Administration Agency (LAN), expounds on the attributes of good governance, which encompass:

1. Embracing inclusivity, transparency, accountability, effectiveness, and equity.
2. Upholding the supremacy of law.
3. Securing alignment of political, social, and economic agendas with community consensus.
4. Attentively considering the welfare of the most vulnerable and marginalized during decision-making concerning the distribution of development resources. (Ndlovu & Nwauche, 2022).

Contemporary democratic governance underscores the significance of establishing a public decision-making mechanism that remains attuned to the perspectives of the community. This signifies a shift from a hierarchical decision-making process to one that ensures impartial decisions encompassing all relevant stakeholders (Galego et al., 2022).

Nations possessing governmental bureaucracies are compelled to transition from a self-serving bureaucratic elitism model to one of populist bureaucracy. In this paradigm, the private sector assumes the role of an external resource manager, while government bureaucracies are expected to actively participate in resource management endeavors. The pursuit of the principles of good governance necessitates the incorporation of civil society organizations as a counterbalancing influence alongside the state (Drápalová & Wegrich, 2021). Nonetheless, the principles of good governance have evolved into a profoundly significant component within the dialogue concerning bureaucratic evolution and forthcoming development. The implementation of these principles serves

the purpose of furnishing mechanisms and directives that establish equilibrium among stakeholders, ensuring the realization of their respective interests (Syukri, 2022).

An array of outcomes assessed by the State Administration Agency (LAN) has led to the determination of nine essential facets crucial to achieving good governance. These aspects encompass:

1. Participation

Active involvement of the community, particularly parents, in the educational journey of their children holds significant importance. The absence of parental participation hinders the effectiveness of educators (teachers) and supervisors. Given the current state of the world, marked by various challenges, close parental supervision is indispensable to safeguard the well-being of children, as these challenges could adversely influence them if left unchecked (Asbury et al., 2021).

2. Law Enforcement (Rule of Law)

The successful execution of any endeavor relies on the presence of established laws or regulations governing its implementation. These regulations, along with their associated penalties, serve to enhance the dedication of all involved parties toward adherence. It's crucial to note that these regulations aren't designed to curtail freedom but rather to ensure the seamless continuity of the educational process by optimizing its performance (Zhang et al., 2021).

3. Transparency

The current issue revolves around the deficiency in supervisors' willingness to maintain an open line of communication with their staff, resulting in situations where misunderstandings arise among team members. This lack of transparency in management can fuel conflicts between different parties. Furthermore, it is imperative to instill greater transparency across diverse aspects of policy implementation, encompassing financial matters and other realms. This drive toward transparency is pivotal in advancing the quality of education (De Vries, 2020).

4. Responsiveness

A means to attain the objective of good governance is through responsiveness. This involves supervisors who possess a keen sensitivity and promptly address issues arising within educational institutions. Moreover, superiors should demonstrate an ability to comprehend the community's needs, preventing a scenario where supervisors await staff input before taking action. Instead, supervisors should proactively analyze these requirements, enabling the formulation of strategic policies for the collective benefit (Raharjanto, 2021).

5. Consensus (Consensus Orientation)

The cornerstone of the ideals of good governance lies in the conscientiousness of supervisors in fulfilling their responsibilities. This entails the practice of consensus-based decision-making, wherein institutional decisions are reached through thorough discussions and, ideally, unanimous agreement (consensus). When making decisions, the aim is to ensure the contentment of all or most involved parties, garnering the commitment of various components within the institution. This approach ensures the decisions hold substantial weight in the decision-making process (Sparf et al., 2022).

6. Equality and Justice (Equity)

The principle of equality and fairness needs to be upheld by both supervisors and staff in their interactions. Particularly in diverse educational institutions, encompassing various ethnic, religious, and cultural backgrounds, challenges are inevitable. Effective management by a responsible supervisor entails offering opportunities, maintaining honesty, and ensuring equity. This approach prevents any form of mistreatment or unfairness towards staff, ensuring that everyone receives what rightfully belongs to them (Kultsum et al., 2022).

7. Effectiveness and Efficiency

Effectiveness and efficiency are integral aspects, each contributing distinct benefits. Effectiveness gauges success based on product parameters that align with the diverse stakeholders' interests. On the other hand, efficiency is assessed by optimizing resources to meet institutional requirements. In the context of the educational process, the harmonious integration

of effectiveness and efficiency leads to the attainment of high-quality outcomes that can satisfy all parties involved (Obrenovic et al., 2020).

8. Accountability

The principle of accountability entails that supervisors bear responsibility for their staff, as they are endowed with authority by the government to oversee specific matters and interests within the institution. Every supervisor is obliged to assume accountability for all policies, actions, and the impartiality of their conduct while serving in their respective roles within the institution (Munzhedzi, 2021).

9. Strategic Vision

A strategic vision serves as a forward-looking perspective aimed at anticipating future dynamics. The potential shifts in the future could pose challenges for supervisors when formulating policies.

This underscores the necessity for well-defined strategies to effectively navigate and address impending changes (Castellnou et al., 2019).

The core elements highlighted earlier, which contribute to the achievement of good governance, serve as a guiding framework to establish equilibrium among stakeholders, ensuring the fulfillment of their individual interests.

2.3. Accountability

The growing public expectations for ethical and transparent governance have driven the creation and adoption of a well-defined, structured, and efficient accountability framework referred to as the Government Agencies Performance Accountability System (SAKIP). The adoption of this system is geared towards fostering efficient, effective, and responsible governance and development, while also safeguarding against unethical practices such as collusion, corruption, and nepotism (KKN). Accountability holds various definitions within this context (Hepburn et al., 2021).

The term "accountability," according to the Apostle, is narrowly defined as the capacity to provide explanations to a higher authority regarding the actions of either an individual or a collective entity in relation to the broader society or within an organization. In the context of governmental institutions, the entity in question could be the head of a government agency, acting as the recipient of a given mandate. This individual is required to furnish an account of the mandate's execution to the public, who represent the originators of that mandate. Gharthey elaborates that accountability centers around addressing queries concerning stewardship, encompassing aspects such as what, why, who, where, which, and how the process of accountability must be conducted (Hruslinski et al., 2021).

Carino proposes that accountability represents a continuum of actions executed by an individual holding either present or past authority and responsibilities. It's vital for each individual to recognize that their actions don't solely impact themselves, but also have significant consequences for others. Therefore, every conduct of a government official should consider the broader context. Accountability can also be interpreted as the visible demonstration of an individual's or an organizational unit's duty in efficiently managing the entrusted and monitored resources, with the goal of accomplishing objectives. This is often communicated through periodic performance accountability reports (Jehanzeb & Mohanty, 2020). In this context, resources refer to the supportive assets provided to an individual or an organizational unit to facilitate the execution of their designated responsibilities. These resources typically encompass human resources, financial funds, infrastructure, and operational methodologies. Conversely, when considering the state's context, resources could take the shape of governmental machinery, natural resources, equipment, financial capital, as well as legal and political authority (Belizón & Kieran, 2022).

Accountability can also be defined as the responsibility to provide answers and clarifications regarding the execution of actions by an individual or entity to parties entitled to seek information or explanations from the authorized individual or entity responsible for managing specific resources. In this context, the concept of accountability is viewed through the lens of control and benchmarks for measuring performance (Singh et al., 2021). Polidano introduces a novel classification termed direct accountability and indirect accountability. Indirect accountability pertains to being answerable to

external entities like the community, consumers, or specific client groups. In contrast, direct accountability is linked to vertical accountability carried out through a specific hierarchy or chain of command (Rajala & Kokko, 2022).

3. Method

The research method used in this research is case studies, while the type of approach in this research is qualitative. The case study research method according to Rahardjo and Gudnanto is a method that is applied to understand individuals more deeply by practicing in an integrative and comprehensive manner and this step is carried out to understand the character of the individual being studied in depth. The selection of the qualitative approach was based on the anticipation that this method would yield firsthand data and facilitate a thorough exploration of the research issue, leading to the desired outcomes. Qualitative research is particularly fitting for scrutinizing public administration, especially inquiries that seek to delve into and comprehend societal dynamics. Within this qualitative study, the researcher endeavors to refine concepts and meticulously gather factual information without formulating hypotheses. The primary objective of this study is to provide an account of intricate social complexities by employing pre-established concepts from the realm of public administration. The type of qualitative approach used is an institutional model case study. This is based on Creswell's opinion which says "that the case study strategy in qualitative research is in which the researcher carefully investigates a program, event, activity, process or group of individuals. Cases are limited by time and activity, researchers collect complete information, use various data collection procedures based on a predetermined time".

3. Result and Discussion

3.1. Implementation of Village Financial Management by the Village Government in Lebak Regency, Banten Province

As stipulated in Law Number 6 of 2014 regarding Villages, it is defined that a village is a designated geographical area, including traditional villages or those denoted by alternative terms. Subsequently, a village is legally acknowledged as a communal entity with defined territorial limits, vested with the authority to govern and oversee governmental matters, as well as address local communal concerns driven by community initiatives, ancestral rights, and/or traditional rights, which are acknowledged and upheld within the governmental framework of the Unitary State of the Republic of Indonesia.

According to Government Regulation Number 72 of 2005 pertaining to Villages, villages are established as legal community entities delineated by territorial boundaries and are entrusted with the authority to govern and oversee local community interests. This authority is based on indigenous origins and customs that are acknowledged and respected within the governmental framework of the Unitary State of the Republic of Indonesia. The Village Law includes a directive concerning Village funds, which is further underscored by Government Regulation Number 62 of 2014 concerning Village Funds derived from the State Budget (APBN). As stated in Article 1, paragraph 2, Village Funds constitute financial resources originating from the State Budget, designated for villages, and transferred through the Regional Budget (APBD) of the respective Regency/City. These funds are allocated to support government administration, facilitate development initiatives, promote community development, and empower local communities.

The results of the analysis on Village Government in the implementation of Village Financial Management in Lebak Regency, Banten Province, as a whole in managing village finances have had a significant impact on village development and community welfare. The village government in Lebak Regency has also carried out bookkeeping in its financial management. Currently, some of the village accounting books have used the accounting system obtained from the BPKP. The financial reports generated from the system include cash book reports, journal books, and reports on the

realization of the village budget, as well as village-owned wealth reports (LKMD) by the village apparatus.

The research findings during initial observations were that several villages in Lebak Regency had not made LKMD even though the report had to be reported to the Lebak District Government. The obstacles faced at this time are that in addition to the ability of Human Resources (HR) to manage financial management, the system obtained from the Financial and Development Supervisory Agency (BPKP) has not accommodated the preparation of LKMD, including in terms of oversight of the budget so that it is necessary to complete it in making an accounting system to assist village financial managers in compiling Village-Owned Wealth Reports.

The execution of Village Financial Management within Lebak Regency, located in Banten Province, involves the Village Government, with the Village Head serving as the key figure vested with the authority for Village financial management. Within this capacity, the Village Head delegates certain powers to the Village personnel to facilitate financial management processes. Amendments to Village Regulations can occur in situations necessitating a change in expenditure categories or instances where the Overtime Budget Calculation (SilPA) from the previous year needs to be applied in the current year due to specific circumstances.

Variations in village income for the current year can arise due to specific events, such as natural disasters, political turmoil, economic challenges, and/or prolonged social unrest. Profound alterations in Government and Regional Government policies can also contribute to such changes. Notably, modifications to the Village Budget (APBDesa) are allowable only once within a fiscal year. The process for proposing adjustments to the APBDesa mirrors the procedures for establishing the initial APBDesa. In scenarios where financial support from the Provincial Regional Budget (APBD), Regency/Municipal APBD, or external grants and contributions (non-obligatory for the village) is allocated subsequent to the ratification of a Village Regulation related to APBDesa amendments, these changes are regulated through a Village Head Regulation specifically addressing the alterations to the Village APBDesa.

The execution of general regulations involves managing all income and expenses within the village's jurisdiction through the village treasury account. This is particularly relevant for villages without access to local banking services. The specific procedures are determined by the District/City Government. Every village transaction, whether an income or expense, must be supported by complete and valid documentation. It is important to note that the village government is restricted from imposing any form of taxation beyond what is defined in village regulations. In the absence of local banking services, the treasurer is allowed to retain a certain amount of funds within the Village Treasury to cater to the operational necessities of the village government. The precise sum held in the village treasury is outlined in a Regent/Mayor Regulation. Expenditures that might burden the Regional Budget (APBD) are not permissible until the draft village regulation on the Village Budget (APBDesa) is officially established as a village regulation.

The readiness of the village administration apparatus will have implications for village development including village accountability and management which can be seen from the ability of the village government to prepare various village development plan documents that are completely in line with planning in the Regency/City, Provincial, or even in line with central government planning. Thus, it can be seen how important a village plan is, especially related to receiving village fund allocations.

On the other hand, with the large budget that goes down to the village, village government officials also need to master financial management, and technical instructions regarding planning, use, and financial reporting, because there will be an evaluation from the Supreme Audit Agency (BPK). Unfortunately, the government's intention to recruit public accountants to train the competence of the village apparatus was only conveyed in an audience with the Indonesian Institute of Accountants (IAI) just two months before the funds were disbursed, which was too short a time to manage the readiness of the hundreds of thousands of village apparatus. The competence of the village apparatus in preparing reports on the use of Village Funds is very important so that Village Funds are more transparent and accountable so that fraud is avoided.

In implementing village financial management by the Village Administration in Lebak Regency, Banten Province, the Lebak Regional Government has regulated through Regional Regulation (Perda) Number 1 of 2015 concerning villages and Perbup Number 38 of 2019 concerning village financial management. This is possible in the management of village finances following the needs and allocations proportionally, accountability, and transparency of all apparatus. In managing village finances, in essence, the village treasurer is the spearhead of organizing administrative activities and financial management as well as accountability in village governance for better and more accountability, as stipulated in Law No. 6 of 2014 concerning Villages.

3.2. Factors Causing the Implementation of Village Financial Management by the Village Government in Lebak District, Banten Province Not Yet Effective

Based on the results of the analysis and observation the factors causing the implementation of Village Fund management by the Village Government in Lebak Regency, Banten Province have not been effective. One of them is the lack of synergy between legal regulations and the will of the village government so that it deviates from Government Regulation Number 60 of 2014 concerning Village Funds and Permendagri Number 20 of 2018 concerning Village Financial Management, which ultimately led to Village financial management by the Village Government in Lebak Regency, Banten Province not yet effective.

The results of the analysis prove that the guarantee of legal certainty, compliance with regulations, and the existence of audits of compliance with the causes of Village Government accountability in Village Financial Management in Lebak Regency, Banten Province have not been effective, namely that the management of Village Funds has not run optimally in its implementation stage. Judging from the guarantee of legal certainty, it is not in line with the expectations of Article 25 of Law Number 6 of 2014 concerning Villages (UU Desa) and Article 23, namely that the Village Head is assisted by other Village apparatus in handling the financial management of the Village Fund due to various factors, starting from management to the ability of human resources in village governance.

Legal and regulatory accountability involves public institutions being responsible for conducting their operations transparently and adhering to relevant legal requirements. The utilization of public funds must be carried out appropriately and in line with authorized protocols. Legal accountability pertains to adherence to laws and regulations essential for the functioning of an organization. Conversely, honesty accountability is concerned with preventing the misuse of authority, corruption, and collusive practices. Enforcing legal accountability necessitates the application of legal measures, while fostering honesty accountability requires cultivating a culture of sound organizational practices devoid of misconduct and mismanagement. In this study, legal accountability and honesty are aspects that can be seen or measured directly related to the accountability of Village Fund allocations in the framework of decentralizing village development in the Lebak Regency area. Legal and regulatory accountability is assessed in this study, namely the amount of Village Fund Allocations received by Villages in the Lebak Regency Region in the 2021 fiscal year.

Based on the results of an analysis of several villages in Lebak Regency, there were obstacles when starting to prepare and determine the RKPDesa and APBDesa which are part of the planning stage in the management of the Village Fund which is an integral part of village finances. This alignment should correspond with the directive outlined in Permendagri Number 20 of 2018 regarding Village Financial Management, which specifies that during the planning phase, the village secretary is tasked with crafting a preliminary village regulation concerning the Village Budget (APBDesa) based on the Development Activity Plan (RKPDesa) for the respective year.

Village financial management becomes ineffective because there are parties who feel their interests are threatened because they come into contact with guarantees of legal certainty, compliance with regulations, and the existence of compliance audits which causes the accountability of the Village Government in Village Financial Management in Lebak Regency, Banten Province to be ineffective. So prioritizing guarantees of legal certainty, compliance with regulations, and the existence of compliance audits, will have a positive impact on the management of village funds. However, conflicts of interest can occur and interfere with the accountability of the Village

Government in Village Financial Management in Lebak Regency, so they are seen as ineffective because there are momentary interests and conflicts of interest.

The results of the analysis can be concluded that the Village Government in Village Financial Management in Lebak Regency, Banten Province has not been effective, which is a failure due to momentary interests. In addition, support from the human resource capacity (HR) of the village apparatus is still lacking with low competence and performance. In the end, the ability to understand and knowledge guaranteeing legal certainty, complying with regulations, and having village apparatus compliance audits are still low. Because of this, there is a need to improve the quality of human resources for village apparatus through education and training or the development of HR programs. This is important because increasing the technical skills, human skills, and managerial skills of the village apparatus will increase their competition potential so that the accountability of the Village Administration in Village Financial Management in Lebak Regency can run well.

The results of the analysis from observations and interviews prove that the procedures used in the task, providing fast, responsive, and low-cost services, have been carried out following what has been planned in the Village Government Work Plan (RKPDesa), and the achievement of results in the implementation of programs originating from Village Fund financing has been going well, and in line with Permendagri No. 20 of 2018 concerning village financial management, Perda Kab. Lebak Number 1 of 2015 concerning villages, and Perbup Number 38 of 2019 concerning village financial management.

Based on the reality on the ground, the achievement of program results and activities originating from the Village Fund is an important element in creating accountability. This is because accountability is the embodiment of the obligation to be accountable for the management and control of resources, where the principle of accountability determines that every activity and the final result of village governance activities must be accountable. Therefore, the results of programs and activities that cannot be achieved by the Village government according to the plan indicate that there are problems that are obstacles to the realization of Village fund management accountability. This condition is a factor that causes village government accountability in village financial management in Lebak district, Banten province to be ineffective.

The results of research related to information on Village Funds and their dissemination to the community, indicate that the dissemination of Village Fund information has gone well in terms of the procedures used in assignments, the provision of services that are fast, responsive, and low-cost, and are right on target. This can be seen from its implementation, among others; First, dissemination of Village Fund information through official forums at the village level. Information dissemination of Village Funds through this official forum is carried out by the village head, village officials, as well as the chairman and members of the BPD. Second, the dissemination of information on Village Funds through unofficial but periodically scheduled forums at the village level. Third, dissemination of Village Fund information through unofficial and unscheduled forums at the village level. This third type of forum is in the form of a community study assembly, which apart from being a medium for spiritual exhortations, is also a medium for conveying village information, including Village Fund policies and village development programs financed through Village funds. Then Fourth, information dissemination through activity information boards.

Based on the description above, it can be concluded that the accountability of the Village Administration in Village Financial Management in Lebak Regency, Banten Province, based on the parameters of the set goals has been well achieved. Considering effective alternative programs, and programs with minimal costs, the implementation of the Village Fund is on target and the achievement of programs with disabilities needs to be improved. This is because the objectives in the field of empowerment have not been fully achieved through the output produced, even though the goals in the field of development have been achieved. In addition, the field of empowerment through the Village Fund set by the village government is on target as determined by the central government.

The results of programs carried out in accountability are related to the statement of results and achievements of program implementation, based on the results of the analysis that the achievement of program and activity results is one of the important elements in the creation of accountability. This

is because accountability is the embodiment of the obligation to be accountable for the management and control of resources, where the principle of accountability determines that every activity and the final result of village governance activities must be accountable.

3.3. Leveraging IT Solutions to Strengthening Village Government Accountability in Village Financial Management in Lebak District, Banten Province

Based on the results of the analysis and observation that Strengthening Village Government Accountability in Village Financial Management in Lebak Regency, Banten Province, through legal and regulatory accountability, process accountability, program accountability, and policy accountability. One of them is the need for a measurable monitoring model so that strengthening local accountability is an alternative solution if there is misuse of village funds. Enhancing local accountability can be achieved by embracing an approach that empowers and institutionalizes democracy. This involves reinforcing established avenues and collaborating within the framework of village communitarian democracy initiatives. This can be achieved through strategies like bolstering the Village Consultative Body (BPD), reinforcing village assemblies, establishing community forums, establishing village information systems, and formulating mechanisms for citizens to voice complaints or concerns.

Therefore, strengthening Village Government Accountability in Village Financial Management in Lebak Regency, Banten Province, through four types of strengthening accountability can be explained below:

1. Legal and Regulatory Accountability

The results of the analysis prove that the parameters Guarantee legal certainty and compliance with regulations, and There is an audit of compliance with Strengthening Village Government Accountability in Village Financial Management in Lebak Regency, Banten Province. This is in line with Law Number 6 of 2014 concerning Villages, and Law Number 17 of 2003 concerning State Finances, as concrete evidence from the government to empower villages while simultaneously supporting village infrastructure development. This involvement is a manifestation of the national development mandated by the 1945 Constitution. In addition, it is embodied in the Law on Regional Government, namely, Law No. 32 of 2004 which this law brought reforms to the government system, from centralized-authoritarian to decentralized-democratic.

Strengthening accountability from the aspect of guaranteeing legal certainty, complying with regulations, and having a compliance audit in the management of the Village Fund, there has been a match between position and authority with the tasks assigned to the parties involved. Overall Village Fund management in Lebak Regency is considered smooth and running well. Apart from that, the implementation of routines and the delegation of authority went smoothly, so that the impact was quite large on Strengthening Village Government Accountability in Village Financial Management in Lebak Regency.

2. Process Accountability

The results of the analysis from observations and interviews with the procedure parameters used in the task, providing fast, responsive, and low-cost services to Strengthening Village Government Accountability in Village Financial Management in Lebak Regency, Banten Province, quite effective in implementing Village Fund allocations that are part of the village government, such as improving governance, development and community administration, as well as achieving planned goals through the existing plans in the strategic plan (Renstra) and providing optimal and measurable steps. All of this is aimed at the benefit of the community in the form of developing village infrastructure to support the development of the village economy. One of the strengthening of village government accountability is being able to prepare various documents related to the Village Fund that are in line with village development plans that are prepared in line with planning in the local government of Lebak Regency or line with central government planning. Thus, it can be seen how important process accountability is in village planning, especially related to receiving Village fund allocations.

3. Program Accountability

The results of the analysis from observations through the parameters of the goals set have been well achieved, considering effective alternative programs, and programs with minimum costs have generally made a positive contribution to Strengthening Village Government Accountability in Village Financial Management in Lebak Regency so that the implementation of village government programs runs smoothly, the funding of which is taken from village funds. The Permendagri directives to boost village community development activities cannot be separated from the involvement of the Musrenbangdes forum, and the results of the deliberations stipulated in the RKPD (Village Development Work Plan) are one unit in the process of empowering development in the countryside.

Based on the data obtained by the author, as many as 44 villages in Lebak Regency fall into the category of underdeveloped villages. Most of the underdeveloped villages are in the central part of Lebak Regency including the Districts of Bojongmanik, Leuwidamar, Muncang, Sobang, Cimarga, Gunungkencana, Cigemblong, Cirinten and Lebakgedong. Besides that, the southern part of Lebak includes the Districts of Banjarsari, Panggarangan, Cibeber, Ciligrang, Bayah, and Cihara. The description of this backward village can be seen directly as it still needs improvement of village axis road infrastructure facilities, not yet served by clean water, education, health, and electricity. Conditions like this had quite an effect on the realization of the Village Fund received. So, in reality, not all of the Village Fund programs in Lebak Regency are running well, but there are still some villages that need the Village Fund touch and are still resistant to the Village Fund budget. This means that it is necessary to continue monitoring so that there are no irregularities in the budget by unscrupulous village officials.

4. Policy Accountability

The results of the analysis from observations and interviews prove that the parameters of policy transparency, the community conducting assessments and monitoring, and the community being involved in decision-making, towards strengthening accountability for the management of Village Funds in Lebak Regency, have quite a positive impact on village infrastructure development. However, in several aspects of policy and accountability, it is still necessary to pay attention, especially the obligation of the fiduciary (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the fiduciary (principal) who has the right and authority to ask for this answer. Accountability in the Village Fund allocation management system is intended as an effort to realize good governance.

Implementation of Village Fund allocation management policies based on data and information at the time of research, village finances have been managed based on transparent (open), accountable (accountable) principles, participatory, and carried out in an orderly and disciplined manner. To see the extent of accountability in the management of Village Funds, this study uses the guiding indicators in Permendagri Number 20 of 2018. The management of Village Funds includes several stages, namely the planning stage, the implementation stage, and the accountability stage.

4. Conclusion

Implementation of Village Financial Management by the Village Administration in Lebak District, Banten Province has not been running effectively. This means that the Village Government in Village Financial Management has not played an important role. The village head has not become a pioneer for village government officials to build good and clean governance. So, the management of village funds has not been on target and has not been of much use for improving the welfare of village communities in Lebak Regency, Banten Province. In addition, the Village Head has not been able to prioritize top-priority programs for village needs following the wishes of the village community. The work program of the Village Head should be based on the interests of the village community. Therefore, in the context of managing village funds in Lebak Regency, Banten Province, it is known that the Village Head has not worked as much as he could to strengthen aspects of public accountability by making a priority scheme for the use of Village Funds. This scheme is of course

directed through the village democratic process, namely through the results of village meetings such as the Village Musrenbang. Some factors cause Village Government in Village Financial Management in Lebak Regency, Banten Province to work effectively, namely by paying attention to legal and regulatory accountability, process accountability, program accountability, and policy accountability. However, the implementation of these factors has not been fully effective, such as legal and regulatory accountability and policy accountability. So, there are still problems related to the management of village funds that have not been on target and have not been of much use for improving the welfare of village communities in Lebak Regency, Banten Province. Strengthening Village Government accountability in Village Financial Management in Lebak Regency, Banten Province can be effective not only by paying attention to legal and regulatory accountability factors, process accountability, program accountability and policy accountability but also through the use of IT and Technical Guidance factors related to village financial management. village financial management, Village Financial Administration Mechanism factors and Village Consultative Body (BPD) Supervisory Function factors.

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