Transparency and Accountability of Village Fund Financial Management in the Eyes of the Public

Wahida, Syarifuddin, Nirwana
Magister of Accounting, Faculty of Economic and Business
Hasanuddin University, Makassar, Indonesia

Abstract:- The aim of this study is to reveal the public's view of the accountability and transparency in the financial management of village fund. This research was a qualitative research using an interpretive paradigm and intensionalism hermeneutics at the level of data analysis so that the community could understand the accountability and transparency of village financial management. The data were collected through in-depth interviews, observation, and documentation. The data analysis used an intentionalism hermeneutic approach. Data analysis of intensional hermeneutics was carried out in stages, i.e. the analysis of cultural context, historical context, text, and meaning. The results of this study indicate that there are at least three meanings of accountability and transaparency of village fund financial management that the community understands. First, accountability and transparency as compliance require the community to fulfil their obligations as citizens who comply with the constitution. Second, both accountability and transparency of compassion give a humanistic spirit and harmony in running the village government. Last, nibicarai accountability and transparency as a transformation of village deliberations put forward unity, mutual cooperation, humanity and compassion.

Keywords:- *accountability, transparency, village funds, compassion, nibicara.*

I. INTRODUCTION

Transparency and accountability in the last decade have become topics that are much discussed by experts from various scientific fields. Among them are studied in economics, social, politics or the public sector, psychology and the field of law. This is inseparable from the concept of good governance which requires the principles of transparency and accountability (Ulum, 2010) so that good governance can be realized in the administration of government.

In the context of public services, accountability can be interpreted as an obligation to provide an explanation of the activities and performance of the organization to those who need the information (Goddard, 2013; Sinclair, 1995; Yuesti, Novitasari & Rustiarini, 2016). That's why accountability is something that every organization must pay attention to because of the organization's attachment to other interested parties.

Meanwhile, transparency means providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's responsibility for managing the resources entrusted to it and its compliance with laws and

regulations (SAP, 2010). Mardiasmo (2018) says that transparency is the government's openness in providing information related to public resource management activities to parties who need information. So transparency is a concept or principle that prioritizes openness and honesty in presenting information from the beginning to the end of the resource management process and the results that have been achieved. The concept of transparency is based on the consideration that the principal has the right to know openly and thoroughly the responsibility of the agent for the resources entrusted to him.

Implementing accountability and transparency can remove the walls of secrecy that power holders have built up against society. Alaaraj and Fatimah (2014) in their study in Lebanon empirically tested the effect of good governance practices on public trust in Lebanon. They show that good governance practices have a positive impact on public trust in Lebanon. Likewise with the study of Nurrizkiana, et.al (2017) which also provides evidence that accountability can have a positive influence on stakeholder trust. This will help reduce charges against government officials suspected of practicing cronyism and nepotism (Azizal, 2015).

In relation to financial management at the village level, the concepts of accountability and transparency have been used as principles that must be applied. Accountability and transparency in the financial management of village funds provide information or explanations from agents regarding a policy and why the policy is urgent to implement. Therefore, village officials are required to be able to carry out and manage the activities budgeted for in the APBDes in a professional, transparent and accountable manner. With this, the community can finally assess the performance of the village government directly. If the village government runs well then the community will give a good response and appreciation as well.

In Indonesia, the topic of accountability and transparency in village financial management has been in the spotlight after Law no. 6 of 2014 concerning Villages changing village arrangements has changed village arrangements. The important changes include the state recognizing the village authorities in managing their respective economies and developments. In addition, this law causes a large amount of budgeted funds for villages in the hope of realizing equitable development. This raises no less concern. So that accountability and transparency in village financial management are unavoidable. Accountability and transparency provide an open and comprehensive explanation of all activities and organizational performance for the management of the resources entrusted to it. This has resulted in several regulations starting from the center to the regions

that regulate accountability and transparency in the financial management of village funds.

Unfortunately, in the implementation in the field, not a few people protested against the financial management of village funds. However, among the many protests made by the community, not infrequently during the investigation of the case, this problem only came to a dialogue between the community and the village government which was mediated by the local government.

This phenomenon then leaves the question of whether this village government may not be able to fulfill the principles or principles of accountability and transparency. This incident can also be caused by the fact that the community has a different understanding of how the village government should provide information on the management of village funds, or how accountability and transparency are in their minds. So that there is a perception gap between the community and the village government. As Fikri, Sudarma & Purnomosidhi (2004), Setyawati and Ferdinand (2020), Randa et al (2011), Nikmatuniayah et al (2020), and Komang et al (2018) which show that the community has different views with the government regarding accountability and transparency of financial management. the village government interprets and measures it through the Juklak and existing regulations while the community interprets transparency and accountability not so. For example, Komang et al (2018) said that the Balinese people in viewing the accountability of village fund financial management cannot be separated from the value of their local culture, namely tri hita karana. Tri hita karana is embodied in prahyangan (spiritual accountability), pawongan (community), palemahan (environment).

Spiritual accountability is manifested in the internal accountability report of the village apparatus related to religious ceremonies while pawongan is carried out by publishing the annual budget to the community and accounting for the realization of the budget to the community. Palemahan is a form of village financial management that considers environmental sustainability.

The change and diversity of meanings of accountability and transparency in the financial management of village funds from the initial meaning became the motivation that prompted this research. The views and meanings that the community understands can be a picture of the aspirations and expectations of the community so that the government and society can harmonize common goals. Thus, the problem to be answered in this research is how is the public's understanding of accountability and transparency in the financial management of village funds? Based on the existing problems, this study aims to determine the community's understanding of accountability and transparency in the financial management of village funds.

The results of this study are expected to contribute both theoretically and practically. The theoretical contribution in this research is the meaning of accountability and transparency in the financial management of village funds which is constructed from community expectations and

theory. The second theoretical contribution for academics and researchers is the understanding that the meaning of accountability and transparency in the financial management of village funds is closely related to the historical background and culture of the informants. Practically, this research is expected to be a picture of the aspirations and expectations of the community so that the government and society can harmonize common goals.

II. RESEARCH METHODS

A. Research Paradigm

Experts classify research paradigms in several perspectives to facilitate understanding of reality. Burrel and Morgan (1979) made four perspectives, namely the functionalist paradigm, the interpretive paradigm, the radical humanist paradigm, and the radical structuralist paradigm. While Chua (1986) simplifies it into three, namely the functionalist paradigm, the interpretive paradigm, and the critical paradigm. Triyuwono (2013) then modifies the paradigm classified by Burrell and Morgan (1979), Chua (1986), Creswell (2009) into positivist (functionalist), interpretive, critical, postmodernist and spiritual adding Chua's paradigm to the postmodernist paradigm.

This research is qualitative research using an interpretive paradigm. This research is a study that aims to describe and understand the views or meanings that the community understands regarding accountability and transparency in the financial management of village funds. As Ermans (2008) says that to see phenomena and explore experiences and understandings of the object of research, researchers can use an interpretive paradigm. The interpretive paradigm seeks to find explanations behind social or cultural phenomena based on the perspectives and experiences of the people being studied. The interpretive paradigm focuses on the role of language, interpretation, and understanding in the social sciences. This approach focuses on individual meanings and human perceptions rather than on independent realities that lie outside of them (Chariri, 2009).

B. Research Site

The site of this research is the Ulumanda community in Kabiraan Village, Ulumanda District, Majene Regency, West Sulawesi Province, Indonesia. The selection of this research site was based on a pre-research survey, that the community had held demonstrations demanding transparency and accountability in village financial management which in the end only culminated in a dialogue between the community and the village government mediated by the local government.

C. Method of collecting data

This study uses intentional hermeneutics in data analysis. Therefore, the data needed in this study is "text" in the form of the informant's words. This is because hermeneutics is interested in the problem of revealing the truth in "text" (Poespoprodji, 1987) and language (Qimyatussa'dah, 2017). To understand the informant's speech, the researcher combines primary data from interviews and secondary data from several literatures, both those obtained from books, archives, documents, biographies and other information

related to the study. The main data sources used in this study were obtained from interviews with informants.
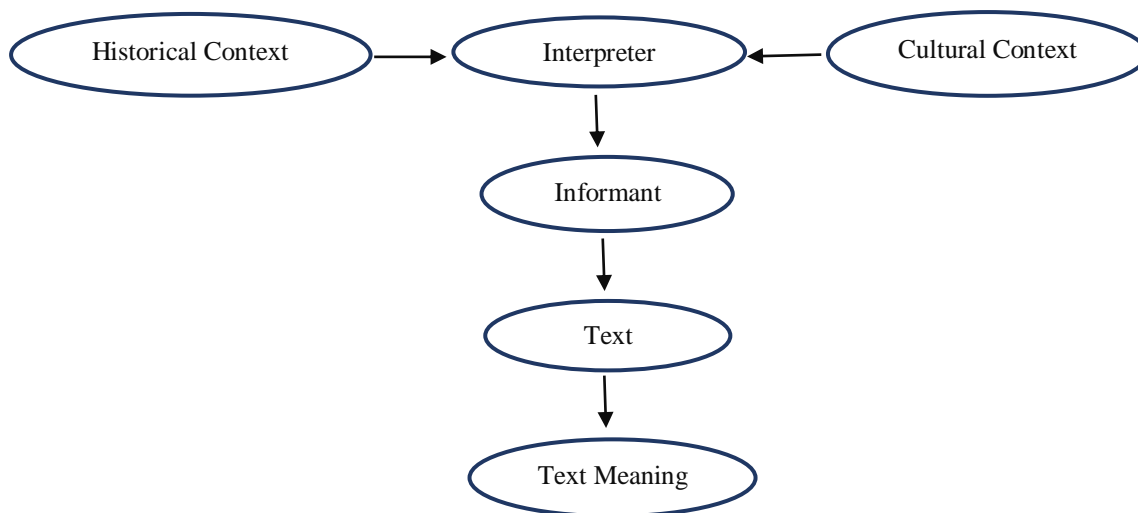

Fig 1: - The working model of intentionalism hermeneutic analysis

The interview was conducted in an unstructured manner, which was intended to avoid controlling the information provided by the informant so that the interview proceeded like a normal conversation and in the end the informant would provide an explanation as it was. And each question can be changed or adapted to the needs and conditions of the interview.

D. Data analysis

In this study, the researcher used the hermeneutic analysis of intentionalism. Schematically, the hermeneutical analysis technique of intentionalism can be described as figure 1: From the figure 1, it can be seen how the hermeneutics of intentionalism is applied. "Text", which in the context of this research will be proxied with information in the form of speech from the informants. The interpreter must see and explore the historical and cultural context in the "text". After the entire context is connected and explored, the interpreter or researcher will try to interpret the meaning contained in the "text".

The data analysis in this research carries out through three steps. First, the researcher reduces the data obtained from interviews, observations and from other documents related to the research topic. Second, the writer analyzes the hermeneutics of intentionalism by interpreting the text, language, expressions of the informants along with their cultural and historical context into a unity that produces meaning. Third, researchers draw research conclusions. This conclusion is an interpretation of the results of the analysis carried out in the second step.

E. Intentionalist Hermeneutics

The word "hermeneutics" is defined as the process of changing a state of ignorance into understanding, especially this process will involve language because language is the most perfect link in the communication or mediation process (Palmer, 2003). Basically, the basic character of hermeneutics which was developed with the flow of intentionalism is that meaning is the intention of the maker of the meaning. Internationalism hermeneutics views that the meaning of a "text" is the intention or intent of the author which is manifested in an action or text, not from the activities of others. In other words, the real meaning is behind the word itself. The meaning has been waiting to be discovered by the interpreter. Therefore, to understand the meaning behind the word, the interpreter immerses himself in the world of the "text" which includes the perception and situation of the "text" maker because only the message maker himself knows best what he means.

As the initiator of theoretical hermeneutics, Schleiermacher offers two approaches, namely language (grammatical) and psychological interpretation (Bleicher, 1990). To get the meaning of the text, an interpreter has at least two competencies, namely linguistic competence and the ability to access the realm of humanity (psychological dimension). These two competencies cannot be separated.

In other words, the grammatical aspect seeks to see an object or work in relation to language, both in sentence structure and in the interaction between parts of the work and with other works of the same type of literature, while psychological interpretation seeks to re-understand the mental condition of the object or author. Therefore, this understanding is intuitive or seeks to create an imaginative reconstruction of the situation of the times and moreover the inner inner condition of the author/object. So that through grammatical and psychological interpretation, the goal to be achieved according to Schleiermacher is so that someone can understand the text or language as understood by the author, and even be in a position to understand the object better than the object itself.

In the context of this research, the authors access the community's understanding of the reality of accountability and transparency in managing village funds as a whole by presenting all the feelings, thoughts and desires of the object under study. A researcher must be integrated with the problem communicated by the object of research or any data obtained from informants. In this case the interpreter or researcher must have a hermeneutical presupposition to reconstruct the

historical (history) and cultural context (Qimyatussa'adah, 2017). Understanding always involves historicality in which something that exists in the present can only be seen and understood using preconceptions inherited from the past or from traditions hidden in language. Through the historical context and cultural context, an interpreter or researcher can understand something as understood by the individuals who produce it.

III. RESEARCH RESULTS

A. Cultural Informants

To find out the meaning of an expression in the hermeneutic interpretation method of intentionalism, we must place the expression in a wider context. First, understanding the text is done through mastery of the syntactic rules of the author's language, so that the use of a linguistic approach by the interpreter becomes a must. Second, intuitively capturing the emotional and inner content of the author by placing the interpreter himself into the inner world of the author of the text.

The text in the context of this research will be proxied with information in the form of speech from the informants. The interpreter must see and explore the historical and cultural context in the "text". After the entire context is connected and explored, the interpreter or researcher will try to interpret the meaning contained in the "text". Culture usually comes from the nation's culture and religion, but culture can also be influenced by the values held by the organization and the behavior of its leaders (Sopiah, 2008). Koentjaraningrat (2009) says that culture is the whole system of ideas, actions and human works in public life that are made into human property obtained from learning (Koentjaraningrat, 2009: 144). Therefore, understanding a society also means understanding the culture attached to it.

In the context of this research, the culture in question is a culture that is formed in the Kabiraan community and the culture of the community as Indonesian citizens. The culture of the Indonesian people is important because every informant is an Indonesian citizen and thus is part of the culture of the Indonesian nation itself. This culture emphasizes the importance of shared values and bonds of trust and their influence on the behavior of the local community. The culture of the people in this study is based on the culture of the informants as the Majene people who are part of the Mandar tribe.

Mandar is an ethnic, tribal and cultural name found in West Sulawesi, Indonesia. It is termed as ethnic because it is one of the ethnic groups or tribes that inhabits the province of West Sulawesi from the Paku region to Sulemana. Mandar can also be interpreted as a bond of unity between the seven kingdoms on the coast (pitu ba'bana binanga) and the seven kingdoms upstream (pitu ulunna salu). These fourteen kingdoms complement each other, "sipa'mandar" (strengthen) as a nation through the agreement made by their ancestors at allamungang batu in Luyo (Mandra, 1992). The coastal kingdoms (pitu ba'bana binanga) adhere to the pangadaran adaq mate (dead customary law) and the seven upstream kingdoms (pitu ulunna salu) adhere to the pangadaran ada' tuho (living customary law).

The Ulu Salu community recognizes the rule of law in Ada' Tuho with the term Pemali Uppa Panatta Sarrihu (four basic rules as a reference for living in society). The four basic rules are Sakka Pambojanga which contains rules relating to the stages of the wedding procession, Next Sakka Pariama contains rules in terms of agriculture or farming, the four Panda Tomate which contains procedures for death processions, and the last one is Reppoang Ulu Rendengang Tallottong which contains the rules of humanity (Amin, 2014).

To enforce these customary rules, various customary habitus were formed which deal with their respective fields. These four habits are carried out based on the love of fellow human beings or in the local language, Sikalemui. This value animates the four customary habitus in Ulumanda. The first customary habitus is nibicarai habitus. Nibicarai habitus is a set of unwritten rules related to violation of a custom and its resolution is carried out by custom. Nibicarai habitus is also a place and umbrella for protection in the social interactions of the people in Ulumanda. Even though this habitus is separate from the other three customary habits, the habit of deliberation in this habitus is practiced in the other three habits, so that these four customary habits remain in synergy with each other.

Nibicarai habitus contains the values of kinship, openness and deliberation for consensus. It is believed by local residents as a way to maintain the dignity and worth of every human life in Ulumanda and as a forum for resolving conflicts that occur in society. This is an accumulation of knowledge or experience and beliefs that interpreted by Customary Stakeholders and the community in a short time and then compiled as a unit of knowledge as a guide in acting and interacting with the community in the Ulumanda area.

Sakka Pariama teaches that gotong royong or working together and unity in doing something will produce maximum results. Sakka Pariama also teaches a responsible work ethic with the belief that if a case is done with full appreciation and good intentions and ways or behavior with the belief that nature and the creator is always watching over us, it will produce good results too. However, if it is done haphazardly and irresponsibly, it will produce bad results until bad luck comes from supernatural forces that are invisible but trusted and believed to be in control of us.

B. Historical Informants

The first FRI informant who is a native of Ulumanda. Over the past few year he has assisted a number of villages in Ulumanda sub-district to assist the government and local communities in village development in order to increase community empowerment. In his daily life he is given the task of assisting the village in planning, implementing and monitoring village development and empowerment of rural communities. Second, assisting villages in managing basic social services, developing village economic enterprises, utilizing natural resources and appropriate technology, developing village infrastructure, and empowering rural communities. Third, increase the capacity of Village Community Empowerment Cadres and encourage the creation

of new village development cadres. In addition, he also provides guidance, education, and development of village community empowerment cadres through training, seminars, and others.

The second informant selected was Mr. PA. He is a member of the Kabiraan Village Representative Council. He has served as a member of the Village Representative Council from three years ago. In his daily life he and other members of the Village Representative Council represent the villagers to carry out the functions of supervision, legislation and budgeting. With the political setting that has been regulated in various regulations, he and other members are expected to be able to create a check and balance mechanism in the political arena at the village level which in turn will create a healthy village democracy.

The next informant is Mr. US. He is a native of Kabiraan Village who works as a farmer daily. After completing his studies at a university in the field of agriculture, he returned to his hometown to apply the knowledge he had gained with the hope that his dream when he took the major was to build community agriculture in his hometown. He realized this by forming several farmer groups in which they provided a forum for the community to share and support each other.

The last informant was IK representing the voice of youth. He is a Field Facilitator for Self-Help Housing Stimulant Assistance in Majene Regency who had previously been assigned to Mamasa Regency. He as a Field Facilitator accompanies the community in the implementation of the Self-Help Housing Stimulant Assistance Program (BSPS) or the community calls it house renovation and forms community groups that receive assistance so that they can be self-supporting in groups to build houses that are livable. In addition, it is also required to be a communicator and also a mediator between the community and the village/district/city government. Therefore the community in their place of duty usually conducts consultations on the implementation process up to the accountability of the program. Meanwhile, apart from his duties, he is an ordinary person, originally from Kabiraan Village who in his daily life mingles and shares stories and concerns with the community.

The four informants above are considered sufficient to provide an overview of the meaning of accountability and transparency in the financial management of village funds for the community. With the differences between the background of life, workplace and experience of financial management accountability and transparency, the authors feel that this informant is able to provide different meanings, but is seen through the same lens, namely the point of view of the community.

C. *Accountability and Transparency of Village Fund Management as Compliance with Regulations*

Based on experience and understanding of the accountability and transparency of village fund financial management both theoretically and practically, the following is the opinion of PR when providing information regarding accountability and transparency of village fund management:

"When asked about accountability and transparency in the management of village funds, from my point of view, if an accountability is in accordance with regulations, it can be said to be accountable and transparent."

The PA's words "according to the regulations, it can be said to be accountable and transparent" can mean that accountability and transparency in the management of village funds according to PA's understanding is a fulfillment of the government functions of the power holders carried out according to regulations. Accountability and transparency are meant by the accountability of public officials or village government to the institutions above them through administrative, political, and legal mechanisms that have been determined in regulations, both laws and government and regional regulations.

This opinion is very possible for the PA informant given the historical context of his position as a member of the village representative council (BPD) who in carrying out his duties as a BPD is always encouraged by the institutions above him to carry out supervisory duties with the principles of accountability and transparency in accordance with the regulations governing the implementation of accountability and transparency in the financial management of village funds. According to the PA, current practices are as follows:

"So far in our village there have been no problems regarding the accountability of village funds, for example calls from the prosecutor's office or other entitled authorities, which means that the current management of village funds is in accordance with what it should be."

This opinion can be interpreted that PA understands very well the consequences of unaccountable and transparent financial management of village funds in accordance with applicable regulations on relations with institutions above the office holders at the village level. When the PA says a summons is from the prosecutor's office or other entitled authority, it means that historically, according to the experience of the PA informant, the village government is likely to be questioned for further information by the authorities if there are policies or management of village funds taken by the village government that are not in accordance with applicable regulations. If they are unable to provide reasons and explain behind their policies, there will be sanctions awaiting them given by the institutions above them.

Meanwhile, regarding the form of transparency and accountability in the financial management of village funds, another informant, namely FRI, said that:

"…supposedly every year after the APBDES is approved, the village government makes transparency billboards regarding the programs that have been implemented. However, currently transparency in our village, especially in Majene Regency, is still lacking even though we from the village assistants always warn us to make it."

FRI well understands the practice of accountability and transparency in the financial management of village funds carried out according to regulations. FRI's statement "transparency billboards" based on the historical context of

FRI as a village assistant shows that the village government should procure transparency billboards in accordance with the regulations governing this issue.

Meanwhile, in the openness of village government, if there is a discrepancy that might arise in the dialectic of the community and village government, PA said that;

"…well, if there is a conflict or community issues related to the financial management of village funds, we as PBD accommodate it and then forward it to the village government, for example, we say this, sir, this village has complaints from your residents. Like that."

In the PA's statement "accommodating" and "forwarding" it is seen that he always carries out his duties in accordance with regulations. The PA statement above is historically due to its position as a member of the Village Representative Body, the informant is trying to tell us that the regulations have properly regulated where the community can complain if there is a discrepancy between the aspirations of the community and the village government.

FRI added

"BPD is the same as the People's Representative Council (DPR) representing citizens. It's just in the order of village government institutions. Therefore this Village Representative Council must prepare a draft budget for the ADD (Village Fund Allocation) program with the community such as religious leaders, traditional leaders, educational leaders, youth representatives, women representatives and representatives of disability through several stages of deliberation to then be submitted to the village government to be discussed together with community elements. This is because now it is no longer top down but down to top. So, all the proposed programs come from the community."

FRI's statement "must" before the words "draw a budget for the ADD program with the community" emphasizes the urgency of implementing these activities. In addition, this statement also shows the urgency of community participation in the village fund management process which is manifested in several stages of deliberation between the Village Representative Council and the community to be forwarded to the elected village government for follow-up. So historically for FRI the wider community has access to the process, for example through the village development planning deliberation (musrenbang) mechanism on planning and the public hearing mechanism on supervision (Fitria, 2019) because the public budget contains at least several principles such as authority by the legislature, comprehensiveness, budget integrity, non-discreationary appropriation, periodic , accurate, clear and known to the public (Sumarsono, 2010) and citizens are not entities and objects of a system that is regulated and controlled by legal rights and obligations according to the constitution, but society must be seen as an active development actor in order to ensure the rights of citizens in making choices. according to his aspirations (Denhardt and Dendard, 2003). We can see according to PA and FRI that accountability and transparency of village fund management according to the understanding of PA and FRI above lead to regulations and the necessity to implement them

because this is a compliance with regulations based on the expectation of avoiding punishment or sanctions that may be imposed if violating established regulations.

D. Accountability and Transparency as a form of compassion for fellow human beings

For the community the second meaning of accountability and transparency, the financial management of village funds is love or in the local language called "sikalemui". In the development of accounting research related to accountability and transparency, this topic is not new. For example, Paranoan (2015) and Tanasal, Randa, and Suwandi (2019) who agree that accountability and transparency in their implementation must be based on love for fellow human beings in order to maintain socio-cultural relations between them. The Ulumanda community also has the same view. As stated by FRI in an interview with him that:

"Actually, the issue of accountability and transparency in the financial management of village funds in our area is Kabiraan and the Ulumanda sub-district as a whole when viewed from a regulation or concept, it's still far away. For example, in village deliberations, usually the people present are the elected village government. However, it is not a big problem because the program they have agreed on is really for the benefit of the wider community."

This certainly shows that the informants not only view the implementation of accountability and transparency in the management of village funds as a form of compliance with regulations but also view that the human side of a person can be a manifestation of accountability and transparency for their actions. The statement of the informant who said "the interests of the wider community" indicated a value beyond the meaning of accountability and transparency itself. This value is a feeling of brotherhood and affection embodied in the informant's words "really for the benefit of the wider community" purely aiming for the happiness and welfare of all levels of society, both those who are for him and those who are against him.

When viewed from the cultural context of the informants, this statement exists because of the philosophy of life adopted by the community where FRI is located, namely the principle of sikalemui (mutual love/love each other). FRI's awareness that every individual in society has the principle of sikalemui which is manifested in programs that prioritize the interests of the wider community, making it tolerate the necessity of the presence of community elements in accordance with those stipulated in the regulations.

Furthermore, US said that;

"Sikalemui is a human thing, something that we must guard against. It should be, if the village government… we don't have to go far in the village of Kabiraan, for example, to have compassion/lemu, of course, these programs will be well implemented. We will return it personally, because this is my hometown, so I should have carried out the program properly and responsibly because of my ignorance/love for the community"

US gave this information as well as interpreting the accountability of village fund management as a form of love

for other humans, in this case local residents. The statement "Sikalemui is something human" from US shows that US views Cycalmuism as a trait that always accompanies humans. The next sentence emphasizes that good and responsible village program management is a form of love for the community members. Accordingly, FRI stated that;

"The form of sikalemui from the village government, let's just take an example here (Kabiraan Village) I think there are many and we don't think we have enough time to discuss it. However, I will give only a small example, for example the current village government and one of the members of People's Representative Council (DPR) in Majene who happens to be a local man here who previously had different political choices, but when it comes to humanity they are united. Like some time ago, the public health center ambulance was not provided by the public health center (puskesmas) to a patient for reasons that were in accordance with the regulations in force at the puskesmas. However, the village government and the DPR intervened directly to lobby the puskesmas managemant. There are many others but that is enough for us to talk about."

The statement that FRI represents the community wants a policy that is humane in which as a society when humanity is clashed with regulations, after all, humanity will always be the best choice. This is because human accountability with the community is based on humanist, emancipatory, compassion principles in carrying out rights and obligations to develop villages (Nikmatuniayah et all, 2020).

E. Accountability and Transparency in the Nibicarai Form

The form of transparency and accountability in the public sector is currently dominated by government actors as agents without any contribution from the principal (Randa, 2014). The role of the village government as an agent that is not balanced by the presence of the principal's role is often wrapped in the language of accountability and transparency such as village, hamlet or village development planning deliberation (musrenbang) meetings. As stated by an FRI informant as a village facilitator.

"…after Law No. 14 2014 was issued, it was the BPD that carried out the planning. Thus the BPD carries out deliberation at the village level with community elements facilitated by the village government. So this is a deliberation to agree on strategic matters, for example, what are the priorities in the village that are agreed upon."

The involvement of the community in the process of preparing the work program, according to him, if you look at the regulations, all elements of the community know well the planned programs because they are the ones who are present to compile these programs. However, in a subsequent statement he stated that;

"…It's just that we are here, especially in the Ulumanda sub-district, where the implementation of village deliberations has not been optimal. Because according to the rules, the implementation of the village deliberation cannot be carried out if it has not reached a minimum of forty village deliberation participants. While we're here at most twenty. Even then, the village government and the BPD were present."

The word "not optimal" indicates that he is aware of the importance of community presence in the implementation of village meetings as a form of accountability and transparency in managing village funds. The word "not yet optimal" is based on the culture of the Ulumanda community which is thick with the spirit of kinship, mutual cooperation, and love between human beings and by examining the historical context of FRI as the transmitter of the text, the word "not yet optimal" is an important word. The word "not yet optimal" based on the historical context of the informant as a village assistant means that in accordance with the regulations governing the implementation of village deliberations, the reality of village deliberations that have been carried out so far is still far from what is mandated in the regulation. Meanwhile, based on the cultural context of the Ulumanda community, the word "not optimal" shows that there is more hope from the informant towards reality due to an experience in society or tradition as well as the philosophy of life in the past that has been taught from generation to generation in society and gives meaning that is inherent in the minds of the informants. So when FRI compares it with the reality of the existing village deliberations, it leads to a "not yet optimal" view.

This reality shows that the village government, regional and central governments tend to develop programs that are not in line with the conscience of the community or are only made to spend the program budget. This condition is not in line with the mandate of laws and government regulations in managing public finances in an orderly and obedient manner to the laws and regulations, being efficient, economical, effective, transparent, and responsible by taking into account the principles of justice, and benefits for the community. This illustrates that the conceptual formulation of the program is made to fulfill the interests of the community as the principal, but in reality in the field it is not necessarily able to fulfill the interests of the principal because the principle of utility for the wider community is not achieved (Randa, 2014).

Besides that, the village community itself actually interprets the form of transparency and accountability based on the output or outcome of the program. This is because at the regional level, the real results of the program in the field become the main indicator for the community for the activities carried out by the local government (Randa, 2014), especially in the village. As stated by a US informant when the researcher asked about the demonstration that had been carried out by community members several years ago as follows;

"This happened because the community thought that there were some activities that were not in accordance with the directives of the law. That is, there are jobs that are not running, there are jobs that are running but not according to the plan, there are those whose results are far from planning. So people take action."

The interpretation of the US opinion is that basically the villagers consider the output or outcome of the village government program to be an indicator of accountability for the financial management of village funds. The above reality also shows that the accountability used by the agent, namely the village government, is more in the form of the budget realization ratio and not on outcomes that are perceived as

useful by the community. This causes not infrequently the indicators according to the local government as an agent have been achieved but by the principal, namely the community, have not been in accordance with what is expected (Randa, 2014). Thus, indicators of accountability and transparency of village fund management such as the realization of the Village Medium Term Development Plan (RPJM) do not guarantee the implementation of village government accountability to principals. The dominance of the agent becomes an indicator in interpreting their accountability without the involvement of the principal. This situation illustrates that the community as the principal does not have the power to supervise and sanction agents directly. Thus, the accountability of the village government as an agent to the community (principal) cannot run well.

Then how do the people view the implementation of village deliberations and other forms of transparency and accountability in the financial management of village funds? The following is the statement of the informant IK who views the implementation of the discussion as a transformation of deliberation and a form of accountability and transparency in the management of village funds;

"I hope that in the future we can nibicarai together with the programs that will be implemented. Because so far, to be honest, I have never heard of us as young people being involved in discussing village issues. Even youth programs that we should understand better about these problems, we are not included) in discussing this matter. I also hope that in the future the realization of the program or program output will actually be real in the field."

The word "nibicarai" with reference to the cultural context of the community. This word is a form of deliberation that has been practiced by the community since ancient times. What they mean is nibicarai can be transformed in the implementation of accountability and transparency in the management of village funds. Nibicarai contains the values of kinship, openness and deliberation to reach consensus (Irfan, 2016).) From cultural research, community members believe that in order to maintain the dignity and worth of every human life, In Ulumanda, every conflict in the dynamics of the community is resolved by talking to people. Nibicarai becomes a place for community protection as well as a forum for solving social problems that arise due to social interaction in society. The transformation of talking about is carried out by inviting the community and involving them in every program determination that will be proposed in the discussion). village development plans. This is carried out while maintaining the negotiation mechanism and replacing traditional stakeholder organizations or Tomakaka with village government organizations. This process will certainly provide opportunities for community members to formulate programs am work and activities that suit their conscience and needs.

Transformation of accountability and transparency in discussions can be formulated by several indicators such as (a) Number of meetings or talks held, (b) presence of community leaders in every discussion on village programs, and (c) program evaluation after approval by the Regency/City. In addition, the second transformation of accountability and

transparency is the accountability of the village government as executor to stakeholders or the community. In the process of discussing these two parties, stakeholders can provide evaluations and sanctions on the implementation of program activities and decisions if they are not in line with the initial plan. In the context of the public sector organization of the village government, this accountability transformation is based on the aspect of utility for stakeholders or the community which can be measured in the form of: (1) Improvement of public infrastructure such as roads, educational facilities, health facilities, and others and (2) perception index community in certain fields such as education, health, and others.

IV. CONCEPTUALIZATION OF THE MEANING OF ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE FUND MANAGEMENT FOR THE COMMUNITY

The question of this research is how the public views the accountability and transparency of the financial management of village funds. In other words, the community's meaning of accountability and transparency in the financial management of village funds. By looking at the cultural context and historical context of the informants, this research finds the meaning of accountability and transparency in the financial management of village funds expressed by the informants through their awareness, showing that accountability and transparency are not only present as a consequence of agency contracts, more than that accountability and transparency have other meanings that are believed to have other meanings. by the informants, namely accountability and transparency as a compliance with regulations, accountability and transparency of compassion. Apart from that, they also view that talk can be destroyed into a more populist form of accountability and transparency in managing village funds, thereby facilitating dialectic in village governance. The construction of the meaning of accountability and transparency in the financial management of village funds and their forms in the results of this study can be briefly seen in table 1.

Meaning	Forms of Accountability and transparency
Obedience	Compliance with Regulation
Affection	Devotion to Fellow Humans
Nibicarai	a. Deliberations in the input and output stages of budgeting b. Real Input and Output

Table 1: Construction of the Meaning of Financial Management Transparency and Accountability

Compliance with this regulation is an awareness of the usefulness of laws or regulations that give birth to a form of community "loyalty" to the values of the rules that are applied in living together which is manifested in the form of behavior that is actually obedient to the values of the law or the rules themselves that can be seen and felt by the community. fellow community members. According to him, accountability and transparency for informants are carried out because of legal obligations and strong coercive pressure from the central government through various regulations. Or it can be said that

this is based on the control of the holders of higher powers above them, namely the regent/mayor and sub-district head or other designations.

As a compliance, the community views that accountability and transparency are carried out by the village government so that good relations between community members, public institutions above it and the village government as agents are maintained. In other words, the implementation of accountability and transparency in the management of village funds is a compliance based on good and bad that arise as a result of compliance and non-compliance with regulations governing accountability and transparency of village fund financial management.

The second meaning of accountability and transparency is compassion or in the local language it is called "sikalemui". According to the local community, the human side of a person can be a manifestation of accountability and transparency for their actions. The human side of "sikalemui" contains other values beyond the meaning of accountability and transparency itself. This value is a feeling of brotherhood and affection. As Tanasal, Randa, and Suwandi (2019) say that the practice of loving accountability can be a form of social contract that regulates the social lives of actors. Each actor carries out their respective roles based on the value of love so as to create harmony in government institutions.

The form of accountability and transparency is based on the value of "sikalemui" for the community, namely the birth of a humanist policy which as a society when humanity is collided with regulations, after all, humanity will always be the best choice because accountability and transparency are not just formal financial accountability and transparency, but more than that, namely the ability to increase organizational responsibility for the environment (Patton, 1992) which is based on humanist, emancipatory, compassion principles in carrying out rights and obligations to develop villages (Nikmatuniayah et all, 2020).

In addition, because accounting science can be shaped by its environment through complex social interactions (Triyuwono, 2000), transparency and accountability based on compassion or sikalemui can provide confidence in all institutional activities, both public and private (Rahayu , 2017). The value of compassion or in the local language called "sikalemui" can be the basis for a transparent and accountable financial management process in an effort to maintain public trust in the amount of funds that have been given.

From this research, it was found that village deliberations can be replaced with ni talk. This is because from the past until now nibicarai is practiced by community members in solving social problems. Transformation nibicarai is carried out by placing the community and village government in the same space and time to determine programs that will and have been implemented. This transformation is possible to occur). because indeed accounting is strongly influenced by culture (Violet, 1983), and the lack of consensus in accounting practices between organizations occurs because the goal is cultural rather than technical (Hofstede, 1986).

V. UNITING THE PUZZLE OF THE MEANING OF ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE FUND MANAGEMEN

According to Triyuwono (2013) accounting is not value-free, the information produced by accounting depends on where accounting is applied, including in the village community environment with certain customary systems. This of course can make the meaning of accountability and transparency in the financial management of village funds out of general understanding. Accountability and transparency in the financial management of village funds as interpreted by the community has shown the other side of the interpretation in general.

In this study, all accountability and transparency of village fund management that the community interprets are closely related and related. All dimensions of accountability and transparency in the financial management of village funds give meaning and meaning to the meaning of accountability and transparency in the financial management of other village funds. These three accountability and transparency in the financial management of village funds can build each other and form a circle or pattern that shapes the views of the community.
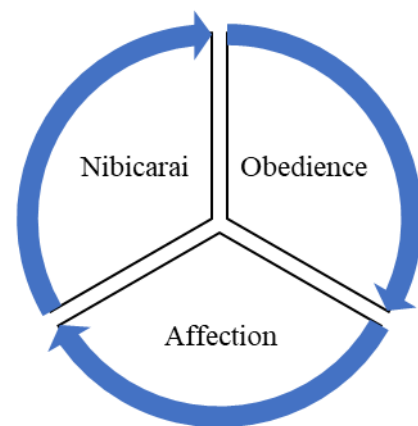

Fig 2: Trilogy Accountability and transparency of village fund financial management

Accountability and transparency as compliance fulfills its obligations as an Indonesian state that complies with the constitution. Accountability and transparency of compassion are important points, in addition to limiting the movement of accountability and transparency of compliance, accountability and transparency of compassion instill a spirit of love and harmony in running the village government. Finally, accountability and transparency are discussed in terms of the forms and paths that can be taken to achieve good governance according to the people. These three accountability and transparency shows that there is a big influence on community activities in responding to village government activities. These three accountability and transparency in the financial management of village funds are what give life and color to the community.

The three dimensions of the meaning of accountability and transparency in the financial management of village funds have been embedded in the entire life of the Ulumansa Kabiraan community. Accountability and transparency as a compliance, accountability and transparency of love and accountability and transparency are discussed into three forms of "accountability and transparency of village fund financial management" which form and circle each other in an unbroken and endless relationship. Each "accountability and transparency of village fund financial management" has a link between "accountability and transparency of village fund financial management" with the other "accountability and transparency of village fund financial management". This attachment forms a Tri-Sari of accountability and transparency in the financial management of village funds that the community understands and becomes the atmosphere in the community.

VI. CONCLUSION

After going through a long process, research conducted to obtain the meaning of accountability and transparency in the financial management of village funds by the community, a more diverse definition was obtained. The hermeneutics of intentionalism used in this study is to understand how informants interpret accountability and transparency in village fund management based on their cultural and historical background such as education, work and the culture around them, which influences how one gives meaning to accountability and transparency of village fund financial management.

The researcher found that there are at least three meanings of accountability and transparency in the financial management of village funds that the community understands, namely accountability and transparency as a compliance that requires the community to fulfill their obligations as citizens who comply with the constitution. Both accountability and transparency of compassion that give a humanistic spirit and give harmony in running the village government. Finally, accountability and transparency nibicarai as a transformation of village meetings that promote unity, mutual cooperation, humanity and compassion.

It is hoped that the findings of this study can provide a real contribution both theoretically and practically. Theoretically, it is expected to add new insights into accountability and transparency in the financial management of village funds, which has a broad meaning, not only limited to accountability to stakeholders. Meanwhile, in practice and policy, this study can illustrate the aspirations and expectations of the community so that the government and society can harmonize common goals.

REFERENCES

[1.] Alaaraj, Hassan and Fatimah, Wati Ibrahim. 2014. Does Practicing Good Governance Enhance The Public Trust Towards The Lebanese Government?. International Journal Of Scientific And Research Publications, Volume 4, Issue 10, October 2014. Issn 2250-3153. Www.Ijsrp.Org

[2.] Amen, Harmegi. 2014. Knowing Ada' Tuho, Historical Review and Future Predictions. Majene: Ada' Tuho Study and Development Forum (PORSPAT)

[3.] Azizal et. Al. 2015. Increasing Public Sector Accountability through Integrity Systems, Internal Control Systems and Leadership Practices: A Review Study. Economics and Finance Procedia 28 (2015) 163 – 169. Elsevier. Www.Sciencedirect.Com.

[4.] Bleicher, J. 2003. Contemporary Hermeneutics Hermeneutics as Method, Philosophy, and Criticism. (Ahmad Norma Permata Translator). Yogyakarta: The Dawn of the New Library

[5.] Burrell, Gibson and Gareth Morgan. 1979. Sociological Paradigm and organizational analysis. New Hampshire:Heinemann

[6.] Central and local government accounting standards committee (KSAP). 2010. government accounting standards. Jakarta. Minister of Finance of the Republic of Indonesia

[7.] Chariri, A. 2009. "Philosophical Foundations and Qualitative Research Methods", Paper presented at the Workshop on Quantitative and Qualitative Research Methodology. Accounting Development Laboratory (LPA), Faculty of Economics, Diponegoro University. Semarang, 31 July – 1 August 2009.

[8.] Chua, Wai Fong. 1986. Radical Developments in Accounting Thought. The Accounting Review, Vol. 61, No. 4 (Oct., 1986), Pp. 601-632. American Accounting Association. Http://Www.Jstor.Org/Stable/247360

[9.] Creswell, John W. 2009. Research Design (Qualitative, Quantitative and Mixed Approach). Yogyakarta: Student Library.

[10.] Denhardt, Janet V and Robert B. Denhardt. 2003. The New Public Service: Serving Not Steering. Armonk, N.Y : Sharpe.

[11.] Ernams. 2008. Interpretive Approach Paradigm. Collection of Language and Literature Articles.

[12.] Fikri, A., Sudarma, M., Sukoharsono, E. G., & Purnomosidhi, B. (2004). Phenomenological Study of Non-Governmental Organization Accountability. Journal of Multiparadigm Accounting, 1(3), 417–428.

[13.] Fitria, Ayudya Basuki. 2019. The Village Fund Financial Management Accountability Model. Thesis. Faculty of Economics, Social Sciences and Politics. Eleven March University. Surakarta. 2019

[14.] Goddard, A. (2013). Budgetary Practices and Accountability Habitus. Accounting, Auditing & Accountability Journal, 17(4), 543–577.

[15.] Hofstede, G. 1986. The cultural context of accounting. Accounting and Culture: Plenary Session Papers and Discussants' Comments from the 1986 Annual Meeting of the American Accounting Association, 1-11.

[16.] Irfan, Muhammad. 2016. Reproduction exists in the Ulumanda sub-district, Majene district, West Sulawesi province. Thesis. Solo: Post-Graduate from Sebelas Maret University.

[17.] Koentjaraningrat. 2009. Introduction to Anthropology. Jakarta: Rineka Cipta.

[18.] Komang, Adi Kurniawan Saputra, Budi, Putu Anggiriawan and Nyoman I Sutapa. 2018. Village Financial Management Accountability in the Tri Hita

Karana Cultural Perspective. Journal of Accounting and Business Research Airlangga Vol. 3. No. 1 (2018) 306-321 ISSN 2548-1401 (Print) ISSN 2548-4346 (Online)

[19.] Mandra. 1992. Lontar Mandar. Indonesian Ministry of Education and Culture. Jakarta

[20.] Mardiasmo. 2018. Public Sector Accounting Ed. Newest. Baris Baperti Yogyakarta

[21.] Nikmatuniayah, Yudhaningsih, and Mardiana. 2020. Accountability of Village Financial and Asset Reporting Based on Shariate Enterprise Theory. Actual Journal of Applied Business Financial Accounting/Vol. 3, No 1, May 2020

[22.] Nurrizkiana. Baiq, Lilik Handayani and Erna Widiastuty. 2017. Determinants of Transparency and Accountability of Regional Financial Management and Its Implications for Public-Stakeholder Trust. Journal of Accounting and Investment, Vol. 18 No. 1, Pages: 28-47, January 2017 This article is available on the website: http://Journal.Umy.Ac.Id/Index.Php/Ai Doi: 10.18196/Jai.18159

[23.] Paranoan, Selmita. 2015. Accountability in Traditional Funeral Ceremonies. Journal of Multiparadigm Accounting. Jamal Volume 6 Number 2 Pages 175-340. Poor. Issn 2086-7603 E-Issn 2089-5879

[24.] Palmer, Richard E. 2003. Hermeneutics, A New Theory of Interpretation, (Translation of Musnur Hery). Yogyakarta: Student Library.

[25.] Poespoprodjo, W, 1987. Interpretation. Bandung. Young Work

[26.] Qimyatussa'adah. 2017. Interpretive-Hermeneutic Perspective. Journal of Action (Accounting and Information Systems). Vol 1, No 1 (2017) Https://Journal.Pnm.Ac.Id/Index.Php/Aksi/Article/View/101/0

[27.] Randa F and Daromes Fe. 2014. Transformation of Local Cultural Values in Building Accountability of Public Sector Organizations. Journal of Multiparadigm Accounting. JAMAL Volume 5 Number 3 Page 345-510 Malang.

[28.] Rahayu, R. A. (2017). Transparency and Accountability of Financial Reporting at the Great Mosque of Al-Akbar Surabaya. Journal of Accounting and Finance Review, 4(2), 631– 638. https://doi.org/10.22219/jrak.v4i2.4948

[29.] Setyawati, V. Devina and Ferdinand, Deograsias Yoseph Yustinianus. 2020. Transparency and Accountability of Village Fund Management in Qualitative Meaning of Village Communities. JAE: Journal of Accounting and Economics, 5 (2). pp. 122-127. ISSN 2541-0180

[30.] Sinclair, A. (1995). The Chameleon Of Accountability: Forms and Discourses. Accounting, Organization, and Society, 20(2), 219–237.

[31.] Sopiah. 2008. Organizational Culture, Leadership Organizational Commitment and Its Influence on Job Satisfaction and Bank Employee Performance. Journal of Finance and Banking 12(2): 308-317

[32.] Sumarsono, Sony. 2010. Government financial management. Yogyakarta: Graha Ilmu

[33.] Triyuwono, I. (2000). Shari'ah Accounting: Implementation of the Value of Justice in the Format of Trustworthy Metaphor. Indonesian Journal of Accounting and Auditing.

[34.] Triyuwono. Ivan. 2013. Makrifat Qualitative And Quantitative Research Methods For The Development Of Accounting Disciplines1. This paper was presented at the 16th National Accounting Symposium in Manado on September 25-27 2013.

[35.] Ulum, Ihyaul. 2010.Public Sector Accounting. Malang: University of Muhammadiyah Malang

[36.] Violet, W.J. 1983. The development of international accounting standards: an anthropological perspective. The International Journal of Accounting. Vol. 18:1-12.

[37.] Yuesti, A., Novitasari, L. G., & Rustiarini, N. W. (2016). Accountability of Non-Government Organization from the Perspective of Stakeholder Theory. International Journal and Taxation, 4(2), 98–119. https://doi.org/10.15640/ijat.v4n2a7