

Article

Analysis of Village Financial Governance in Supporting the Development of Iker Iker Geger Village Cerme District Gresik Regency

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Abstract: This study aims to determine the description of village financial governance in supporting village development through accountability and transparency of village financial management and community participation in supporting village development. This study focuses on the relationship between village financial management and village development. This type of research is qualitative research based on interviews with 4 informants consisting of the village head, village secretary, and community conducted in Iker Iker Geger Village, Cerme District. The results of the analysis that have been carried out indicate that overall the financial governance of Iker Iker Geger Village has implemented the principles of accountability and transparency well and involved community participation in every stage of development from the planning stage to the implementation of development so that it can support the success of the Iker Iker Geger Village government in implementing development. The Iker Iker Geger Village Government has implemented the principles of accountability and transparency well in village financial management. This is realized through the creation and delivery of a clearly structured Accountability Letter and the provision of information boards in the Village Hall and hamlets. This aims to ensure that village funds are managed accountably and transparently and used according to their intended use to support sustainable development. Community involvement can contribute to the success of development, which is reflected through the delivery of ideas in village deliberation forums and direct supervision of development implementation.

Keywords: Village Development, Accountability, Transparency, Community Participation

1. Introduction

Villages have the authority, duties and obligations to regulate and manage the interests of their own communities. This is because villages are positioned as a subsystem of the government administration system in Indonesia.[1]. Within the framework of autonomy, the village government has the authority to manage finances and implement village development programs. [2]. The implementation of good accounting in village financial management can provide a strategic role in realizing village development. Village development is an effort to create a prosperous village community by fulfilling the priority needs of the community. [3]. The implementation of village development aims to be an effort to equalize development as is currently being done by the government, namely to boost development in Indonesia by involving good village financial management. In addition, in essence, village development is useful for improving the conditions and standard of living of the community. [4]. With the existence of even village development, the results will have a direct impact on the interests of the community in the context of efforts to improve community welfare.

In implementing village development, village funds are a strategic instrument for realizing village development sourced from the State budget which is distributed through districts or cities and is prioritized for implementing development and empowering village communities. The village funds allocated in Gresik Regency each year experience a significant increase, namely in 2022 it was Rp 294.720.837.000, in 2023 it was Rp 312.367.667.000 in 2024 it was 312.367.667.000 (*JDIH Gresik*). In the context of development, village funds can be used to build and rehabilitate infrastructure damaged by natural disasters such as floods that often occur in several villages in Gresik Regency, one of the affected villages is Iker Iker Geger Village in Cerme District which is prone to flooding during the rainy season.

In 2023, Iker Iker Geger Village carried out the construction of retaining walls and raising agricultural roads by realizing the budget planned for 2022, but there was a misunderstanding regarding allegations of budget inflation in the implementation of the construction (*radarjatim.co*). In reality, the Iker Iker Geger Village Government always realizes development based on the budget that has been prepared in the village meeting. By looking at these problems, financial management becomes a crucial aspect in achieving sustainable village development. Financial management can be one of the efforts to minimize the occurrence of similar allegations caused by the management of village funds that are less accountable and transparent and the absence of effective communication between the community and the village government. The initial stage in financial management in accordance with the vision and mission is to budget in order to optimize the funds that have been allocated to achieve government goals [5]. In an effort to achieve sustainable development goals, it is important for village governments to improve their performance in managing available resources, including village financial management. [6]. Therefore, accountability and transparency are needed in village financial management as well as the active role of the community in preparing the budget for village development through village development planning discussions.

However, even though various policies have been implemented, financial management in implementing village development has not necessarily shown optimal results by implementing the principle of Good governance. Good governance is a concept of government management that can lead to a better direction in forming a prosperous society [7]. In the application of the principles of good governance, there are 9 principles consisting of community participation, upholding the supremacy of law, caring for the community, being deliberation-oriented, effective and efficient, equality, transparency, accountability, and having a strategic perspective [8]. Previous studies tend to focus on the management of the administrative side without looking at the relationship between village financial management and the success of village development. In addition, there are still few studies that discuss the relationship between community participation and village financial management in realizing village development.

In relation to this, the principles of accountability, transparency, and community participation play an important role in village financial management and ensure that village funds are managed optimally. Basically, accountability is a form of responsibility of the village government as part of the village fund management entity. [9]. In general, accountability refers to the clarity of an organization's functions, structure, systems, and responsibilities, so that its management can run effectively and well. [10]. In government, accountability regarding organizational performance is conveyed to the public as the party entitled to accountability [11]. Accountability can be defined as the responsibility to an authority regarding performance or actions within an organization. [12]. Accountability measurement can be viewed from the perspective of individual and organizational unit control and performance [13]. Thus, the management of village funds by the village government can be accounted for. This is important to ensure that the funds allocated can have an impact on the village community, so that accountable financial management can realize effective, efficient, and sustainable village development.

In addition to accountability, another thing that needs to be considered is transparency in financial management. Transparency in financial management is a principle of good governance that must be met by public sector organizations. [14]. Transparency is open to the public in the process of determining policies, planning, implementation, supervision and control which can be accessed by related parties. [15]. Transparency in government is related to the periodic disclosure of material matters to interested parties in order to achieve the principle of broad openness of information related to financial management [16]. Transparency in village financial management is intended so that village officials who are authorized to manage village finances can act in accordance with the provisions in carrying out the mandate of the community. [17]. By implementing transparency in village financial management, information related to the use of village budgets can be accessed by the community so that the community can know to what extent the funds are used in village development. This can also minimize the potential for abuse of authority and misappropriation of funds in implementing village development.

In village financial management, not only accountability and transparency are needed, but community participation is also very much needed in the village development process. Participation plays an important role in improving the abilities of individuals who are directly or indirectly involved in development, by involving the community in decision making and subsequent activities [18]. Community participation in village financial management can be seen from the communication that occurs between the community and village officials who will build and encourage the village government in making decisions related to village development in accordance with the priorities and actual values of the community [19]. In village development, community involvement must be emphasized so that there is a relationship between community participation in managing village funds [20]. When the community is involved in decision making, they will feel ownership and responsibility for the development that is carried out. With this involvement, it can encourage the creation of development programs that are more relevant to the priority needs of the community [21]. Therefore, community participation can support the success of village development which can be in the form of conveying ideas related to community needs.

Thus, the implementation of the concept of good governance is expected to have a positive impact on village development. Good governance can be considered as a concept of government ideology that contains all the basic rules that must be used as guidelines in the implementation of government [22]. The better the financial management, the more it can support the success of development through supervision [23]. Therefore, it is important to examine how the concept of good governance can interact with each other and influence village financial management towards village development. This study aims to determine the description of accountability and transparency in village financial management and community participation in supporting village development. Based on this background, an idea emerged to conduct a study entitled "Analysis of Village Financial Governance in Supporting the Development of Iker Iker Geger Village Cerme District Gresik Regency".

2. Materials and Methods

This research uses a case study method which is a way to understand a real life phenomenon in depth [24]. The type of research used in this study is qualitative research. Qualitative research is research that is used to examine the conditions of natural objects that emphasize meaning [25]. This research was conducted in Iker Iker Geger Village, Cerme District, Gresik Regency, which was conducted over a period of approximately 1 month. The type of data in this study is primary data which is data from the main source or informant without any intermediaries obtained through interviews. The informants in this study were the Village Financial Management Implementers based on Permendagri number 20 of 2018 which included the village head, village secretary, head of financial

affairs and the community of Iker Iker Geger Village who were involved in village deliberations.

Data collection in this study began with the process of field observation, interviews and documentation. There are three stages in conducting qualitative data analysis, namely Data Condensation, Data Display, and Conclusion Drawing/Verification [Miles, H dan SN dalam 15]. In this study, the researcher used a credibility test through source triangulation. Source triangulation is an effort to compare the level of trustworthiness of information obtained through various sources [27] which is done by checking data from various sources that have been obtained through combining interview results and documents. In this test, researchers compare data obtained from several informants such as village heads, village secretaries, village financial affairs heads, communities and related documents to ensure the accuracy and consistency of information. This source triangulation provides an opportunity to see an issue from various different perspectives, thus minimizing the possibility of bias or error in the data.

3. Results

Accountability

Accountability is a form of accountability of the village government for the implementation of village development programs to achieve agreed goals. This can be a benchmark related to the performance of the village government in realizing development optimally. Related to accountability in the use of village funds to realize sustainable development programs, before implementing village development, the village government conducts technical guidance with the local government related to the development planning process until accountability after development is completed. The following are the results of an interview with Mrs. Siti Zaenab as the head of finance at the Iker Iker Geger Village Hall on Thursday at 10.28 WIB that:

"...for financial reporting, the accountability is through the form of a Letter of Accountability. Well, from there, we are from the Letter of Accountability, the contents will be arranged between bookkeeping starting from receiving money, spending until the completion of the construction implementation there is a date. The arrangement of the purchase of materials, if physical, is the purchase of materials, wages for workers and the purchase of stationery and others like that".

Mrs. Siti Zaenab also emphasized that:

"If the construction work is complete, there must automatically be a letter of accountability, which will be discussed in a village deliberation meeting, where we will be accountable and submit it to the village head."

After the letter of accountability was submitted to the village head, Mr. Miskan as the village secretary also added regarding the reporting mechanism for the letter of accountability that:

"If we have done it, there will be a letter of accountability which contains a budget plan, there are pictures related to the implementation of the construction. Well, after that we send it to the community and village empowerment service through the sub-district."

According to the statement from the head of financial affairs of the Iker Iker Geger Village government, the preparation of the Accountability Letter after the implementation of the construction was routinely carried out and implemented well, which can be seen in appendix 1. Thus, researchers can conclude that accountability for village financial management in supporting village development has been implemented well, which is stated in the form of an Accountability Letter which can be seen in appendix 4 after the implementation of village development through the communication process of the Accountability Letter to the village head to the local government, namely the Community and Village Empowerment Service.

Transparency

In the context of village development, transparency is very much needed to know about the suitability of the realization of funds used with the budget that has been planned in village development so that this can minimize the misuse of village funds that can hinder the progress of village development. The following is some information related to the transparency of the use of village funds in realizing village development obtained from the results of interviews with Village Secretary Iker Iker Geger:

"...We have provided an information board there which contains the Village Budget and realization in the previous year. Village funds and other funds have been entered on the information board".

This explanation is in line with the statement given by Mr. H. Kristono, ST that *"...For the sake of transparency, we created a kind of notice board, which displays all of the village's financial income and expenses"*. If the community still does not understand the information listed on the information board, the community can ask the village government directly. This information board is located in the Village Hall and also in each hamlet which can be seen in appendix 2, so that it can make it easier for the community to access information about the funds used in implementing village development. The following is also a statement from one of the residents of Iker Iker Geger Village, Ainur Rofiq who said that:

"I think the village government has been quite transparent in managing the village funds. The public can directly see the realization of the budget that has been listed on the information board that has been provided, so there is nothing to cover up". (Ainur Rofiq at 19.30 WIB Friday, December 20 at Mr. Ainur Rofiq's house)

From the results of the interviews above, researchers can conclude that transparency in village financial management in realizing this development has been implemented well, as evidenced by the existence of an information board that shows the openness of information related to the use of village funds and other funds to the community, so as not to raise suspicions regarding misappropriation in the use of village funds used for development.

Community Participation

Community participation plays an important role in the implementation of village development from the planning stage to the implementation of development. At the planning stage, the community can provide suggestions or ideas related to community needs which are conveyed through the village deliberation forum.

"...It can be said that this village only implements the ideas of the community, not the ideas come from us as the implementers of the village government, so the ideas really come from the community, especially regarding village funds, this really comes from the community, so it is not us who organize it, meaning directing, not just directing for this, it has not always been like that". (H. Kristono, ST, at 08.08 WIB Thursday at the house of Mr. H. Kristono, ST)

Therefore, the active role of the community is the key to success in village development by realizing the priority of community needs conveyed through deliberation. By involving the community in the development process, it can certainly make it easier for the village government to realize village development through deliberation so that community needs can be met. The enthusiasm of the community in this planning stage can be seen from the percentage of community attendance in village deliberations which can be seen in appendix 3 as expressed by the village head Iker Iker Geger that:

"...Yes, thank God, for this event, we have been making a scheme like this method for years and it is very good, it is very good, seen from the percentage of attendance when there is a village musdus or musdes event, thank God, thank God the attendance is very large".

When construction is underway, the community can also directly supervise the construction process. This was shown when the process of building village infrastructure, in the form of Retaining Walls and Farm Roads which were carried out in 2023, there was

a misunderstanding regarding the budget markup in the construction between the community and the village government, as explained by Mr. Miskan as the Village Secretary Iker Iker Geger that:

"In 2023, well I explained that here, there was an allegation like that because there was supervision from the community, from the non-governmental organization there was a correction so that after the village was called by the sub-district and then the next one above, we explained that the report was correct and they had received it."

Based on the above statement, indirectly the community has shown an active role in the implementation of the development by supervising the progress of the development. Village Secretary Iker Iker Geger also emphasized that the emergence of such allegations was due to the fact that *"It was just a misunderstanding, because what was reported was only 50%, it turns out we already have 100% evidence."*

Based on the interview results, it can be concluded that community participation can support village development through the ideas conveyed. The active role of the community also shows that the community has high enthusiasm in realizing the success of the development of Iker Iker Geger Village.

4. Discussion

Accountability

The results of the analysis show that financial management in Iker Iker Geger Village has been implemented in an accountable manner as evidenced by the presentation of Accountability Letters which are always implemented well every time development is carried out. The results of this study are in line with research conducted by [28], [29] and [30] that shows the better the accountability in financial management, the better it reflects the government's performance which can be seen through the suitability of development implementation with post-development accountability..

The preparation of the report is based on the direction of the regional government delivered through technical guidance that is routinely carried out every year. The application of this accountability principle aims to ensure that the implementation of village development is directed and in accordance with the priority needs of the community.

Therefore, the implementation of accountability in village financial management can minimize misuse in the management of village funds, because every fund used can be known in detail in its use. So that if there is an allegation of misuse of funds, the village government has evidence that the funds have been used according to their designation. Thus, accountability in village financial management can be implemented properly so that it can support the success of village development.

Transparency

The results of this study indicate that the Iker Iker Geger Village Government in managing finances can be said to be transparent, this is shown through the information boards located in the Village Hall and in the hamlets which illustrate the openness of information related to the budget and realization in managing village funds. The results of this analysis support the results of previous research conducted by [15], [31] and [32] which shows that if transparency has been implemented well, it can be said that financial management is good, because financial management information can be accessed by anyone, which shows that funds have been managed optimally and used according to priority needs.

Transparency of information related to village financial management is an important aspect in realizing the success of village development. With information that can be accessed by anyone, it can minimize the emergence of allegations of misuse of funds that should be used to implement village development programs. With the freedom to access

this information, the community feels that the village government has managed village finances well. With the presence of information boards installed in the Iker Iker Geger Village Hall and each hamlet, the community can easily monitor and access budget details and the realization of each fund used in various development programs. This transparency allows the community to know directly how village funds are managed and allocated for development, and to ensure that each development is running according to the established plan.

Community Participation

This study shows that the active role of the community can support success in development. This can be seen at the planning stage, the community conveys ideas related to community needs which will later be classified by the village government, which can be covered by village funds and which can be covered by special financial assistance funds. The results of this study are in line with research conducted by [33], [34] and [35] which shows that community participation can support the success of village development through the delivery of ideas and supervision of the development process.

Thus, this participation can facilitate the Iker Iker Geger Village government in realizing village development. The impact that can be directly felt by the community is the development of village infrastructure, where in 2022 and 2023 there will be the construction of the Farm Road and road elevation, the results of this development can minimize the occurrence of flooding that often occurs in Iker Iker Geger Village. The enthusiasm of the community can be seen in the percentage of attendance at the village deliberation forum and when development is underway, the community plays a role in supervising and has the right to report when there is a discrepancy in the development. Especially in infrastructure development related to flood control, the enthusiasm of the Iker Iker Geger Village community can be said to be high, because this development is indeed highly anticipated by the community.

Thus, community participation can support the development of Iker Iker Geger village, which is reflected through the delivery of ideas in village deliberation forums and monitoring the progress of development. If there is a discrepancy, it can be seen directly and immediately resolved so that development can proceed according to the agreement.

5. Conclusion

The results of the analysis that have been carried out indicate that overall the financial governance of Iker Iker Geger Village has implemented the principles of accountability and transparency well and involved community participation in every stage of development starting from the planning stage to the implementation of development so that it can support the success of the Iker Iker Geger Village government in implementing development. The Iker Iker Geger Village Government has implemented the principles of accountability and transparency well in village financial management. This is demonstrated through the creation and delivery of a clearly structured Accountability Letter, the provision of information boards in the Village Hall and hamlets. This aims to ensure that village funds are managed accountability and transparently and used according to their intended use to support sustainable development. Community involvement can contribute to the success of development as reflected in the submission of ideas in village deliberation forums and direct supervision of development implementation such as the construction of the Farm Road and the elevation of the road were successfully realized with high enthusiasm and supervision from the community.

The Iker Iker Geger Village Government is expected to be able to increase the availability of information by utilizing the development of information technology by providing budget information online through websites or social media so that it can expand the reach of information and make it easier for the public to access data in real time. Future research is expected to focus on specific aspects such as the effectiveness of

information technology in supporting transparency in village financial management or the impact of community participation on the priorities of the resulting development programs.

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