
Transparency of Village Budget Management in Ngaban Village, Tanggulangin Sub-District, Sidoarjo Regency

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Abstract:

This research is entitled transparency in the management of village revenue and expenditure budgets in ngaban village, tanggulangin sub-district, sidoarjo district. Village funds are one of the sources of problems for people to commit acts of corruption, because the realm is in small and remote areas so that supervision is needed in their allocation. One of the corruption cases that needs special supervision is the corruption case that occurred in Ngaban Village, Tanggulangin District in 2021, where the village head became a suspect for taking 174 million for personal use. The purpose of this study is to find out about the Transparency of Village Budget Management in Ngaban Village, Sidoarjo Regency. This study uses a qualitative research method that has a descriptive nature by using data analysis techniques, namely data collection, data condensation, and data presentation. This study uses three dimensions of transparency, namely Informativeness, Openness and Disclosure. This research produces interesting findings, including the application of the informativeness dimension has been carried out well in the transparency of village revenue and expenditure budget management in Ngaban Village, Sidoarjo Regency by the Ngaban Village Government. However, there are two indicators of the transparency dimension that have not been running transparently, namely openness and disclosure, the impact that will occur if these two indicators have not been fulfilled is that there will be opportunities for village elements who will misuse village funds for personal gain.

Keywords: *Transparency, Governance, APBDES Corruption*

1. Introduction

The village is a legal community unit and has a predetermined boundary and responsibility to exercise its authority in managing the interests of the local community based on origins and customs. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management states that village financial management must be carried out in an orderly and disciplined budget which is based on transparent, accountable, participatory principles. In exercising authority in government, the village government has a source of income to finance activities that must be carried out and the ability of each village to use income and spend it varies from village to village. The allocation of large funds as a hope that can put the welfare of the villagers, and therefore the management is required to apply the concept of good management that can create prosperous and prosperous citizens using three principles, namely: 1)

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Transparency; 2) Accountability; 3) Community Participation (Rahmatullah 2021) The existence of good governance can increase public awareness of the transparency of state financial management in government administration for various activities carried out, especially for activities carried out in the village. When managing the village, it is necessary to have transparency in the management of the village itself. The source of village funds comes from the State Budget (APBN) which is channeled to the village and then channeled back through the Regency / City Regional Budget (APBD) and is allocated governance, development implementation, guidance, and community activities as an example of activities is community empowerment.

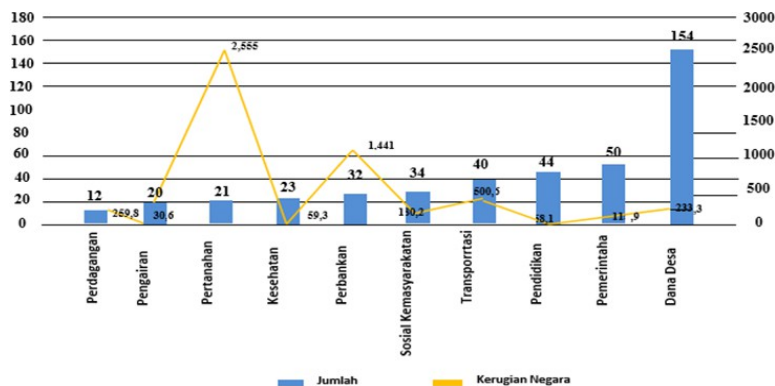


Figure 1. Corruption Cases by Sector in 2021

Village funds are very vulnerable to misuse, not only the most or highest cases of corruption in 2021, the implementation of good governance and clean government will facilitate the process of implementing responsible management in line with democratic and efficient principles, allocating investment funds properly and minimizing allocation errors, and preventing acts of corruption politically and administratively, carrying out budget discipline in accordance with the regulations passed and the creation of a legal and political framework (Habibi & Nugroho, 2018). Budget irregularities are not only limited to the central government, but have even reached the villages. Until 2022, corruption related to the APBDes sector reached a total of 576 defendants. The village head is a village government official who has responsibility for the central and regional governments in exercising his authority, namely organizing his village household. The Village Head has the task of making policies and revenues on planned activity programs, allocating village-owned natural resources according to the needs and priorities of the community's needs, so that the objectives of the implementation of village government such as the realization of a good village economy are achieved cleanly, and free from collusion, corruption and nepotism.

The importance of transparency according to Nengsih et al., (2019) is one of the requirements for realizing good, clean and responsible government. Meanwhile, according to Kurniaty (2023). Transparency is one of the characteristics of good governance, transparency is built on the basis of freedom of information about the public interest which is obtained directly for those who need information. This is in line with Maulana, (2022) statement which argues that transparency is a principle that

guarantees access or freedom for all citizens in obtaining all information about government administration, such as information about policies, processes of making and organizing and the results that will or have been achieved. According to Ladewi et al., (2020) good village fund management is management that can be accounted for. from planning to reporting. Village government compliance with procedures and procedures and laws will encourage the creation of financial management that avoids waste and corruption. according to Mardiasmo in Sondakh et,al (2023) transparency also has several dimensions including informativeness, openness and disclosure.

The existence of the informativeness dimension will be very helpful in managing village funds. According to Mardiasmo in Sondakh et,al (2023) the invormativeness dimension aims to provide information flow and mechanisms to stakeholders who need clear and accurate information. In this study, the invormativeness dimension is seen from the extent to which the Ngaban Village Government provides information flows related to management transparency in the Village APB report and whether the mechanism is in accordance with applicable regulations. The form of invormativeness carried out is that the timeliness of financial reporting is presented on time according to the period determined by statutory regulations, then financial reports are adequate, clear, accurate, and easily accessible.

The openness dimension according to Mardiasmo in Sondakh et,al (2023) is defined as the openness of public information that gives everyone the right to obtain information by accessing data and emphasizing that every public information must be open and accessible to every information user. As previously explained, this second dimension has a focus to be used as a prerequisite that must be fulfilled, namely the availability of good information infrastructure, such as providing an official village website or other infrastructure that is able to provide good information about the Village APB report.

Table 1. Corruption cases of village fund budgets in Sidoarjo Regency

No	Village	Number of Corruption	Year
1	Village Ngaban	Corruption of 174,000,000 million Rupiah for personal gain.	2021
2	Village Kemantren	Creating a fictitious paving project of 600,000,000 million Rupiah	2020
3	Village Bogem Pinggir	Corruption amounting to 33,787,019 million Rupiah	2018
4	Village Pabean	Corruption amounted to 43,027,000. Million Rupiah	2017
5	Village Kwangsari	Corruption of construction work amounting to 233,900,000 Million Rupiah	2017
6	Village Betoro	Budget disbursement at the end of the year for unfinished work amounting to 252,404,387 Million Rupiah	2017
7	Village Pulungan	Corruption in the procurement of goods amounting to 50,000,000 Million Rupiah	2017
8	Village Banjar Kemuning	Corruption of Construction Works amounting to IDR 27,445,550 Million	2017

Source: Ngaban village office (Processed Data) 2023

According to the data table above, it explains that the former head of Ngaban Village in Tanggulangin Subdistrict, Sidoarjo Regency, stumbled upon a corruption case of

misuse of the Village Revenue and Expenditure Budget (APB Desa), worth Rp. 174,638,235. in the case the misuse was revealed after an investigation by the Sidoarjo Police Satreskrim. In this case occurred in 2017, when Ngaban Village received revenue totaling Rp.1,978,821,121, which should have been used to fund two fields, namely village development and community empowerment. It was revealed by Kombes Pol. According to Bintaro in Erlambang (2021) that. The implementation of good governance to create clean government is an obligation of the village government in managing village finances in a transparent and accountable manner. According to Ferdianti, (2022)), the implementation of good governance upholds the values of openness or transparency, accountability, independence, responsibility, equality and justice. With the corruption case that was committed in 2017 and has been revealed in 2021, it has made people anxious regarding transparency and accountability in the management of the APBD of Ngaban Village, Sidoarjo Regency

The purpose of this study was to determine the transparency of Transparency of Village Budget Management in Ngaban Village, Sidoarjo Regency. In research conducted by Hilman & Rahayu, (2020) with the title Analysis of Accountability and Transparency of APBDes Management in Lembah Village, Dolopo District, Madiun Regency for the 2014-2019 Fiscal Year Period. The results of this study explain that the Village Head Accountability Report (LPPD) is deliberated and reported clearly in front of the community about the activities and development that have been carried out by the village government during that year. The Lembah Village Government also printed the APBDes management on a large banner and installed in front of the Village Hall office as a form of transparency in the management of the Lembah Village APBDes to the community. So that the community can participate in controlling and overseeing the flow of APBDes management. The process of accountability and transparency of APBDes management is inseparable from the relationship between stakeholders in Lembah Village, where stakeholders participate and take part in the process of managing the village budget. At the time of allocating the APBDes.

In research conducted by Saputra et al., (2021) with the title Accountability of Village Budget Revenue and Expenditure Management (APBDes) in Dengkol Village, Singosari District, Malang Regency. The results of this study explain that the management of the APBDes in Dengkol Village can be seen that the management of the APBDes is carried out in accordance with the guidelines set out in Malang Regent Regulation No. 38 of 2018 concerning Village Financial Management, but there is still a need for guidance in the delivery of accountability to the entire public. public. The reporting and accountability of the Village Budget in Dengkol Village is an important stage where the performance report of the Dengkol Village Government in accounting for village finances is evidenced by the semi-annual report and the final report on the realization of the APBDes implementation. With some of the findings in previous studies, researchers want to know more specifically about how transparency is carried out by Ngaban Village in managing the village revenue and expenditure budget.

2. Theoretical Background

Transparency Theory

Transparency also distributes financial-related information openly and honestly to the public with various considerations that the community is the highest holder of state power and sovereignty so that it has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with the laws and regulations in force to date. Transparency as stipulated in Permendagri Number 20/2018 concerning Village Financial Management which explains that transparency is the financial management delegated to the village government must be carried out openly. This is done because the finances managed belong to the people or public goods, so that the public has the right to (Bela & Utama, 2019)

Dimensions of Transparency

Transparency is an open government management system related to the distribution of information without any secrets between managers and stakeholders. According to suparyanto dan Rosad (2020) Transparency is a measuring tool that is important in conveying information to the public regarding the running of the village government. Transparency also has several dimensions according to Mardiasmo in Sondakh et,al (2023) namely 1) Informativenees, 2) Openness 3) Disclosure. Local governments should be able to satisfy the curiosity of the community about the running of their local government by transmitting activity reports that have been carried out by the village government and also how the village government can find out the aspirations of the community by providing tools for the community so that the community can participate in controlling the running of their own village. According to Sri et al., (2023) transparency also means that the management of public sector organizations public can find out explanations about the activities, programs and policies that are implemented, implemented and carried out with the resources used. carried out, implemented and executed with the resources used. Transparency in state financial management is a principle of good governance that must be adhered to by public sector organizations. that must be adhered to by public sector organizations.

Good Governance Theory

The meaning of good in good governance, which means good governance, has two meanings, namely as values that prioritize the wants and needs of the people, and as values that are able to increase the ability of the people, in this case, the increase in human resources to realize the previously set goals of independence, sustainable development and social justice. The two functional aspects previously described are guidelines for effective and efficient government implementation to achieve agreed goals. According to Sinambela, Good governance is a plan to be implemented during the reform period with the aim of creating a good and clean government, (Bela & Utama, 2019)The concept of "good governance" is a way of government that makes it possible to carry out efficient public services, and the control system is reliable, then the administrative system can be accounted to the public.

Definition of Village

Budget Based on regulations set by the government, Minister of Home Affairs Regulation No. 20/2018 on Village Financial Management explains that the village revenue and expenditure budget is an annual financial plan calculated from January 1 to December 31. The budget consists of several parts, namely the village revenue, village expenditure, and financing sections that determine the village government and the Village Consultative Body. Village finances are managed based on the principles of village financial management as referred to in Sidoarjo Regent Regulation Number 113 of 2018 concerning Village Financial Management Guidelines, Article 3 Paragraph (1), namely Transparency, Accountability, Participation, and and carried out in an orderly and disciplined budget.

Village Autonomy

Village autonomy is required to be a foothold in the development of the constitutional structure in Indonesia starting from the central government to the regional government which then leads to village autonomy regulations that are still guided by the authenticity of the village as a legal community unit. According to Widjaja in Barniat, (2019) explains the village as a community unit that is regulated by law and has an original structure based on special origin rights. For villages, autonomy is the domain of provinces and regions or cities. Autonomy or power belonging to the village is determined through local origins and customs, not from the transfer of authority from the government. It can be concluded that village autonomy also has the authority to manage the interests of its local community in accordance with its conditions and local socio-culture, so in the process of organizing the village government requires serious attention because it has a very strategic original autonomy.

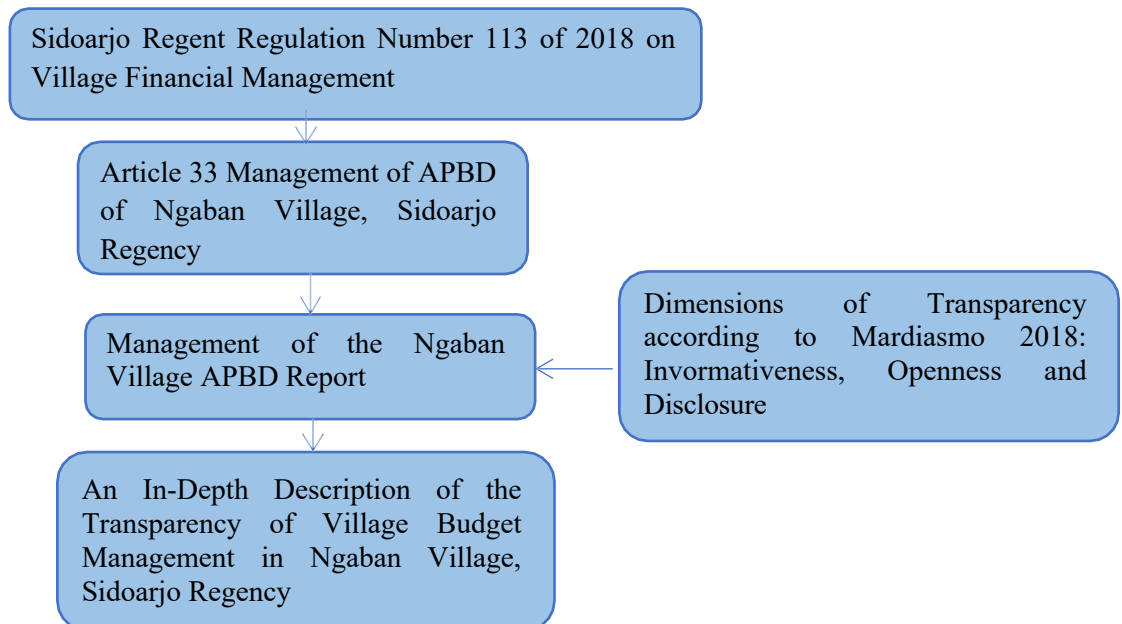


Figure 2. Research Framework

3. Methodology

This research is a type of qualitative research with descriptive methods and tends to use analysis. Qualitative methods emphasize more on observing phenomena and examine more into the substance of the meaning of these phenomena. According to Lincoln in (Fadli, 2021) states that qualitative research is research that uses a natural setting with the intention of interpreting the phenomena that occur and is carried out by involving various existing methods, according to Setiawan in Adlini et.al. (2022) explains that, this type of qualitative descriptive research has the aim of providing descriptions, explanations, as well as validation of the phenomenon under study. This study aims to determine the transparency of village revenue and expenditure budget management in Ngaban Village, Sidoarjo Regency

Research Location and Focus

The selection of the location of this research was decided based on the situation that became the context of the research. Based on the relationship between the theories and phenomena that have been described in the previous discussion, therefore, researchers are interested in taking a research location at the Ngaban Village Office, Tanggulangin District, Sidoarjo Regency. And the length of research conducted by researchers at that location is 1 year. The focus of research can be presented in several important points that refer to the core of the problem and which will be explored in depth, so that if the focus of research is determined according to the objectives and problems of the researcher, the research can be directed and successfully run properly. In line with the formulation of the problem and the research objectives, the focus of this research is to find out about the transparency of the management of the revenue and expenditure budget of Ngaban Village, Tanggulangin Subdistrict, Sidoarjo Regency.

Data Sources and Informant Determination Techniques

According to Sugiyono (2017) for qualitative research, researchers enter certain social situations, make observations and interviews with people who are considered to know about these social situations. Determination of data sources on interviewees is done purposively, that is, selected with certain considerations and objectives. Data can be obtained from facts found in the field and have been expressed in the form of words and numbers so that they show certain levels. so that it shows certain levels. According to Wibowo in Renandi, (2018) efforts to obtain data sources are divided into two, including primary data and secondary data. Primary data in this study are informants consisting of the head of Ngaban Village, the secretary of Ngaban Village, the head of financial affairs of Ngaban Village and the chairman of the Ngaban Village BPD. In addition, documentation is one of the data source factors in this research, such as Ngaban village profile data, Ngaban village vision and mission, Ngaban village organizational structure and other data relevant to the needs of researchers. Secondary data in this research is data obtained from other parties who are not the first source, usually this secondary data is data that comes from other sources that have relevance to this research related to the former village head committing corruption in Ngaban village, tanggulangin sub-district, sidoarjo district which is not transparent.

Data Analysis Technique

In this study using interactive model data analysis techniques, data analysis in qualitative research according to Sugiyono in Ramdhani, (2018) qualitative research is carried out during data collection, and after completion of data collection within a certain period and during interviews, researchers have analyzed the answers interviewed. If there are answers that are interviewed after being analyzed that are not satisfactory, the researcher will continue the question again, until a certain stage, and the data obtained is considered reliable.

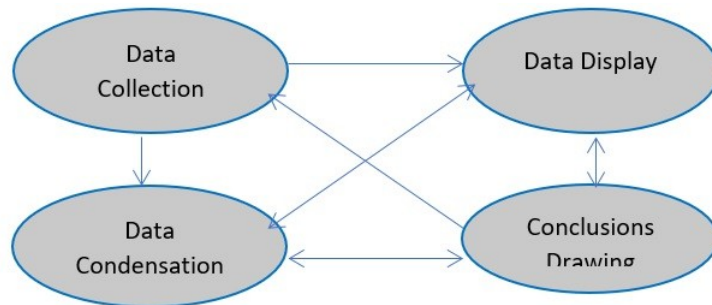


Figure 3. Data analysis technique according to Miles and Huberman

According to Miles and Huberman in Rijali, (2019) suggest that activities in qualitative data analysis are carried out interactively and take place continuously until completion, so that the data is saturated. Data analysis in qualitative research according to Sugiyono in Sofwan et.al. (2020) explains that qualitative research is carried out during data collection, and after completing data collection within a certain period and during interviews, researchers have analyzed the answers interviewed. If there are answers that are interviewed after being analyzed that are not satisfactory, then the researcher will continue the question again, until a certain stage, and data that is considered reliable is obtained.

Data collection is the earliest stage in conducting data analysis, so at this stage the researcher explores or generally explores the social situation or object under study with the aim that the researcher can have sufficiently varied data.

Data condensation is the process of selecting, focusing, simplifying, abstracting data from field notes, interviews, transcripts, various documents and field notes. By using data condensation, the data will become stronger.

Presentation of data in this study can be done in the form of brief descriptions, charts, relationships between flowchart categories and the like. In general, the data presentation used in qualitative research is in the form of narrative text.

Conclusions and validation are the final steps in the data analysis process. Qualitative analysis begins with data collection and then infers meaning by tracing and cataloging themes, hypotheticals, and causal chains, as well as sampling and analysis of results. Conclusions lead to answers based on the questions raised in the research and reveal what and how based on the findings taken so that conclusions can be drawn

4. Empirical Findings/Result

The results of this study are a description of the findings of an event and event based on facts at the research location using 3 (three) dimensions of transparency according to Mardiasmo in Sondakh et.al (2023), namely Invormativeness, Openness and Disclosure.

To facilitate data income in this study, several steps were taken. Researchers used the observation, interviews with informants, as well as using archival documentation methods and photos of related activities and literature studies by studying reference books, reports, and articles related to the object of research.

Invormativeness

In the dimension of reliability, it can be seen that for financial report information, previously there were many sources of village income, consisting of village funds sourced from the APBN, allocation of village funds from district funds, proceeds from contributions also from the district, tax proceeds also from the district, PAD (village original income) is the source if we in Ngaban Village have BUMDES (Village-Owned Enterprises) whose contribution from BUMDES is included in the village treasury account and the bengkok land can be included in the Village Budget. This is evidenced by the following data :

Table 2. Ngaban Village APBD Realization Report Fiscal Year 2022

No	Description	Budget	Realization	More or Less
1	Local Revenue	IDR.245.375.000	IDR.245.375.000	IDR.0,00
2	Village Business Income	IDR.120.000.000	IDR.120.000.000	IDR.0,00
3	Tax and Retribution Revenue	IDR.318.787.815	IDR.318.787.815	IDR.0,00
4	Regional Budget Support	IDR.275.000.000	IDR.275.000.000	IDR.0,00

Source: Ngaban village office (Processed Data) 2023

When looking at the data above, it can be explained that in the information dimension, the Ngaban Village Government conducts information flow and the Village APB report mechanism in accordance with Sidoarjo Regent Regulation Number 113 of 2018 concerning Village Financial Management Guidelines, where the Village APB financial report must be transparent to stakeholders (community, BPD, sub-district) and in conveying Village APB reporting information in addition to making Village APB reports for BPD, for the Sidoarjo Regent through Tanggulangin Sub-district and reports for the community, the Ngaban Village Government also holds meetings with the Village Government, the community, and the village government.

Openness

In this openness indicator, the Ngaban Village Government does not yet have a website to access data related to APB Village management reporting information, but there are other ways to make APB Village openness implemented by the Ngaban

Village Government, this has been confirmed by the village head of Ngaban that In our village there is a large front APB Village benner. That is one of the openness information systems that can be implemented in the Ngaban Village Government, there is a benner of the Village Budget for 2022, for example. It details income, expenditure and all activities that must be carried out in that year's RKP. Then there is also every building that uses a physical budget, for example, there must be a signboard such as what form of activity and how much budget. For every physical activity, a banner must be made and attached with the amount of the budget, the source of funds from where and for what purpose. The banner must have the total amount, and the village website itself in Ngaban Village does not yet exist. This was also confirmed by the Ngaban Village community that with the information through billboards, they became aware of the latest information, besides that if they or the Ngaban Village community were confused or wanted to ask questions, they could directly ask the Ngaban Village service office. Based on these results, it can be seen that in the openness indicator, the Ngaban Village government only has information boards or so-called billboards which are used as a medium for information and as a form of public information disclosure.

Disclosure

The last dimensional indicator related to transparency is disclosure, Disclosure on transparency states that the village government must disclose all material information regarding activities that have been carried out by the village government in an accurate and timely manner. APB Desa really requires a transparent village government in the activities carried out by the village government to develop its village. Disclosure in the transparency dimension according to Mardiasmo in Sondakh (2023) is to the community or public (stakeholders) for financial activities and performance. The requirements in this disclosure dimension include; 1) financial condition; 2) composition of the management; and 3) form of planning and results of activities. In the context of financial conditions, Ngaban Village for Village Government finances refers to laws and regulations and instructions, especially from the Central Government. Ngaban Village's financial system is always transparent in the form of a monitoring board located on the treasurer's desk. This is also evidenced by the opinion of the Head of Ngaban Village as follows: In the Ngaban Village financial system, if the RKD has been disbursed, then the bailout funds are returned. So that the RKD has come down, there is a monitoring board on the treasurer's desk, behind which there is a budget monitoring board. It records the entry and exit of the budget managed by the village. So that you know that the village budget every year is not always routinely disbursed directly in January, no. Well, this is how it is reported in the village. Well, this is how the report is in Ngaban Village, so that later it is a form of transparency in Ngaban Village and all guests can see, including the information system that is run like that. All guests can see, all officials can see, all institutions can see that if there is a budget decrease, it is recorded there. In addition, in order to carry out village government programs and activities, before carrying out or forming Village Budget activities in the Ngaban Village Government, there is a management structure that can be called the Village RKP committee, to form a Village RKP management structure, the Ngaban Village Government always starts by holding murenbangdes so that everything runs transparently. The third dimension of disclosure is the form of

planning and the results of activities in Ngaban Village. Every planning process in Ngaban Village must have obstacles, but in order to overcome the problems faced, the Ngaban Village Government always holds deliberations with residents.

According to the data obtained from the interviews above, the context of Ngaban Village's financial condition can be seen through the monitor board in the Ngaban Village Treasurer's room, as shown in Figure 4.7, which is a form of transparency in disclosing the financial condition of Ngaban Village, every month income from several sources of funds is routinely recorded. In addition, in relation to the financial condition of the Ngaban Village APB, the Ngaban Village Government has disclosed the financial condition transparently, where there is a financial monitor board for the Ngaban Village cash account that can be seen by anyone. Regarding the composition of the management in the implementation of APB Village activities, the Ngaban Village Government has carried out transparency with deliberations with the community in the formation of the RKPDesa committee. As for the disclosure of the form of an activity, the Ngaban Village Government has held deliberations with RT, RW and BPD.

5. Discussion

Transparency in this study includes how the Ngaban Village Government reports on the Village APB transparently so that the Village APB report can be conveyed to stakeholders clearly and accurately, in order to avoid misuse of the Village Budget. The results on the transparency indicator in this study explain that the transparency of village budgets and revenues has been implemented properly because the Ngaban Village Government has provided the flow of Village APB report information to stakeholders properly and clearly and on time in reporting the Village APB. Then the Ngaban Village Government also carries out the Village APB report with the mechanism of the regulations that are still in effect, namely Sidoarjo Regent Regulation Number 113 of 2018 concerning Village Financial Management Guidelines, even so there are some people who cannot access the information provided by the authorities because there are still people who lack understanding in the field of technology. This is also in line with the results of research Hilman et.al. (2020) which explains that the process of accountability and transparency of APBDes management is inseparable from the relationship between stakeholders in Lembah Village, where stakeholders participate and take part in the village budget management process. When allocating the APBDes, sometimes there are obstacles in its implementation, such as several programs that are not realized due to obstacles or time constraints.

The results of the research on the openness indicator are realized by giving everyone the right to be able to obtain information by accessing data on the Village APB report. The Ngaban Village Government's efforts to open up the Village APB report are only carried out by the availability of billboards, but this has not fulfilled the openness in the Village APB report. This is also in line with the results of research which explains that the availability of information in the transparency of budget management in the Winangun One urban village to the public can be concluded that the Winangun One urban village government is incomplete in this regard because it can be seen from the

absence of billboards or information placed to explain programs or budget details when the public is at the urban village office which can usually be seen in billboards for budget transparency. So according to researchers, information can be obtained clearly if the community comes to the village office to ask directly.

The research results on the disclosure indicator explain that the Ngaban Village government has tried to implement it well, because in the context of financial conditions the Ngaban Village Government provides a budget monitor board located in the treasurer's room. The monitor board contains the sources of incoming funds and the availability of APBD Desa funds in Ngaban Village. However, this is not effective, because the community or the public does not always visit the treasurer's room, so it is very rare for the community or the public to see the Ngaban Village cash budget monitor board. Then, in the context of the formation of the management structure, it is always carried out with joint deliberations, community leaders and the Regional Consultative Body. the form of planning and the results of activities are carried out with the mechanism of deliberation and musrenbangdes This is also in line with the results of research Sondakh et.al. (2023) which explains that the lack of disclosure of existing management in the village will result in public suspicion of the village government, so that people wonder what the income from freshmart parking is used for. So it can be concluded that the government must provide an open forum for the community.

6. Conclusions

Based on the research results as described in the previous chapter, the following conclusions can be drawn: In the invormativeness indicator, it has been implemented well because the Ngaban Village Government has provided the flow of Village APB report information to stakeholders properly and clearly and on time in reporting Village APB. Then in the openness indicator, it is still not optimal because the Ngaban Village Government in conducting openness of the Village APB report is only carried out by the availability of billboards and the disclosure indicator has been well implemented, because in the context of financial conditions the Ngaban Village Government provides budget monitor board located in the treasurer's room, but this is less effective, because the public does not always visit the treasurer's room so it is very rare for the public to see the Ngaban Village cash budget monitor board. If the three dimensions, namely invormativeness, openness and disclosure, are implemented properly, the transparency of budget funds in Ngaban Village will be managed transparently. This research is expected to provide benefits for further research as a reference, as well as for further research by considering other factors and extending the research time period..

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making of this journal. The author is grateful and hopes that this journal can be used to make policies that prioritize the process of transparency in village financial and revenue budgets, especially in Ngaban Village, Sidoarjo Regency

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