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Transparency in Village Fund Management (A Case Study in the Bang Haji Subdistrict, Central Bengkulu Regency)

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A R T I C L E I N F O

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A B S T R A C T

This researcher aims to analyze the transparency of village fund management in Bang Haji District, Central Bengkulu Regency. The sample for the questionnaire was 72 taken using accidental sampling technique. Data analysis in this study used a descriptive test. The results of the study fall into the Medium or Moderate classification, because the village head has not been fully transparent in the Management of Village Funds in Bang Haji District, Central Bengkulu Regency because of information about detailed financial reports both the income budget and the expenditure budget. all programs and activities are not published and cannot be accessed by the public. However, only a few programs and activities are known if community programs and activities are the implementers.

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INTRODUCTION

One of the village's sources of income comes from the Regional Budget (APBD) and The allocation of village funds, which constitutes a portion of the balance funds received by the regency/city. In other words, the village has two major sources of funds to finance its development: the National Budget (APBN) and the Regional Budget (APBD) (Law Number 6 of 2014). The results of an investigation and survey by the Secretary of the Institute for Monitoring the Implementation of State Affairs of the Republic of Indonesia (LPPNRI) found that there are many issues in the management of village funds, such as work not meeting specifications, footpath construction not in line with the results of deliberations, and suspected misallocation of implementation budget volumes (Harian Andalas, 2016). Managing village funds is not an easy policy, so professional management is required.

Financial management is a cyclical process encompassing planning, budgeting, implementation, administration, reporting, accountability, coaching and supervision, reporting, and monitoring and evaluation (Hamzah, 2015). Based on detailed data on the allocation of village funds in the Provincial/District APBN in 2020 in Bengkulu Province, it amounted to IDR 1,079,418,707,000, with Central Bengkulu Regency totaling IDR 146,407,949,000, ranking second-highest after North Bengkulu Regency at IDR 169,662,351,000 (Ministry of Finance of the Republic of Indonesia, 2021). Therefore, the government of Central Bengkulu Regency must be careful in managing village funds, including planning, implementation, and supervision to ensure transparency in village fund management.

The direct expenditure budget allocation for the year 2019, which was allocated to finance priority programs directly supporting the achievement of strategic objectives in Central Bengkulu Regency, was distributed into the budget used for the main program or activity and the budget for supporting direct program or activity spending. The budget for main programs/activities amounted to IDR 177,515,708,268, or 41.73% of the total direct spending, while the budget for supporting programs/activities amounted to IDR 247,942,063,455, or 58.27% of the total direct spending (Central Bengkulu Regency Government, 2019).

The Performance Accountability Value for the 2019 achievement was realized at 85.43%, and the Evaluation Value for the Performance of Regional Government Operations was realized at 96.07%, indicating that the values for the accountability of government performance and the evaluation of the performance of regional government operations have not reached the target of 100% (Central Bengkulu Regency Government, 2019).

The population data based on sub-districts in Central Bengkulu Regency for 2019 shows that Bang Haji Subdistrict has the third-lowest population with 7,511 inhabitants. Bang Haji Subdistrict is situated far from urban areas or in the inland region (BPS Central Bengkulu Regency, 2022). Bang Haji Subdistrict, Central Bengkulu Regency, has 12 villages, with Sekayun having 839 people, Lubuk Langkap 285 people, and Tabah Tengah 378 people (BPS Central Bengkulu Regency, 2022), indicating that Lubuk Langkap village has the

smallest population, Tabah Tengah village has a medium-sized population, and Sekayun village has the highest population.

The amount of Village Funds in Bang Haji Subdistrict, Central Bengkulu Regency for the years 2019, 2020, and 2021 indicates a decrease in village funds, such as Sekayun in 2019 amounting to IDR 812,650,135, in 2020 amounting to IDR 815,167,000, and in 2021 amounting to IDR 792,113,000. Lubuk Langkap in 2019 amounted to IDR 712,617,540, in 2020 amounted to IDR 722,576,000, and in 2021 amounted to IDR 677,120,000. Tabah Tengah in 2019 amounted to IDR 761,952,323, in 2020 amounted to IDR 764,868,000, and in 2021 amounted to IDR 714,415,000 (Bang Haji Subdistrict, Central Bengkulu Regency, 2022).

So far, the phenomenon in village fund management has not been transparent because the usage of village fund budget has not been disclosed to the public through providing information on the use of funds at the village hall, including the amount of village funds received and the amount used. This is not in line with Legislation such as Law Number 6 of 2014 regarding Villages and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, which explicitly states that village governance is based on the principle of transparency. This phenomenon indicates the suboptimal performance of the village head in financial transparency, prompting a closer look at the transparency of village fund management in Bang Haji Subdistrict, Central Bengkulu Regency. Village authorities provided insights into the Village Law and the Village Allocation Fund (Hermanto, Manzilati, Maski, et al., 2021). Indeed, the implementation of the Village Law requires the execution of participatory development planning (Hermanto & Anggraini, 2023).

LITERATURE REVIEW

Tanjung (2011) states that transparency, the principles of openness and honesty towards the public are grounded in the belief that the public has the inherent right to a comprehensive understanding of the government's accountability regarding entrusted resources and adherence to regulations. Coryanata (2016) states that transparency is constructed upon the premise of unrestricted information flow, necessitating that all government information and institutions be accessible to stakeholders. The provided information should be sufficient for comprehension and monitoring. Budgets prepared by the executive are considered transparent if they meet several criteria: 1) There is an announcement of budget policies, 2) Budget documents are readily available and accessible. 3) Timely accountability reports are provided. 4) Inclusion of the people's voices and proposals. 5) Implementation of a system for disseminating information to the public. The direction and key points of the Village Fund policy in 2018 are as follows: (Ministry of Finance of the Republic of Indonesia, 2017).

1. Improve the formulation of the Village Fund allocation, including:
    a) Adjustment of fund proportions, divided equally (basic allocation) and funds allocated based on a formula (formula allocation).

   b) Providing affirmative action for backward and very backward villages with a high number of poor residents.
2. Place greater emphasis on poverty alleviation and Addressing inequality by modifying the weight assigned to variables, such as the number of impoverished residents and the size of the area.
3. Enhance the quality of Village Fund management by gradually distributing funds based on performance, including absorption performance and output achievement, and improving monitoring and evaluation effectiveness.
4. Sharpen the priorities for the use of Village Funds for community development, aiming to improve the quality of life, reduce poverty, narrow basic infrastructure gaps, and expand job opportunities in rural communities.

Baiq et al. (2016) analyzed the transparency and responsibility of nearby monetary management and its implications for public agree with. Results include:

a. Financial report presentation significantly and positively affects the transparency regarding the management of finances at the regional level.
b. Partial accessibility of financial reports has a positive and significant effect on the transparency of regional financial management.
c. The positive and significant impact on the accountability of regional financial management is observed through the presentation of regional financial reports.
d. The trust of stakeholders is positively and significantly influenced by the accessibility of financial reports.

Tamani and Alfiyah (2019) examined the transparency of village heads in utilizing Village Fund allocations in Inosota Village, Posigadan Subdistrict, South Bolaang Mongondow Regency. Results showed:

a. Community involvement in Village Fund (ADD) utilization has been done but not optimally. This is evident from the limited participation of the community, which only acts as listeners and is not involved in decision-making. Decisions are unilaterally made by the village government or the Village Head.
b. Transparency in public information regarding Village Fund (ADD) utilization has been done but not optimally. This is evident from the absence of socialization activities on the utilization of Village Fund (ADD) by the Village Head to the entire community.
c. Open accountability in Village Fund (ADD) utilization has been done but not optimally. This is evident from the lack of knowledge of the majority of the community about the work achievements or results of Village Fund (ADD) utilization.

Auditya (2013) analyzed the implementation of accountability and transparency in the management of regional finances and its impact on the

performance of the regional government of Bengkulu Province. The analysis results are as follows:

a. The positive and significant influence of accountability in managing regional finances is evident in the performance of the regional government.
b. The positive and significant effect of transparency in regional financial management is reflected in the performance of the regional government.

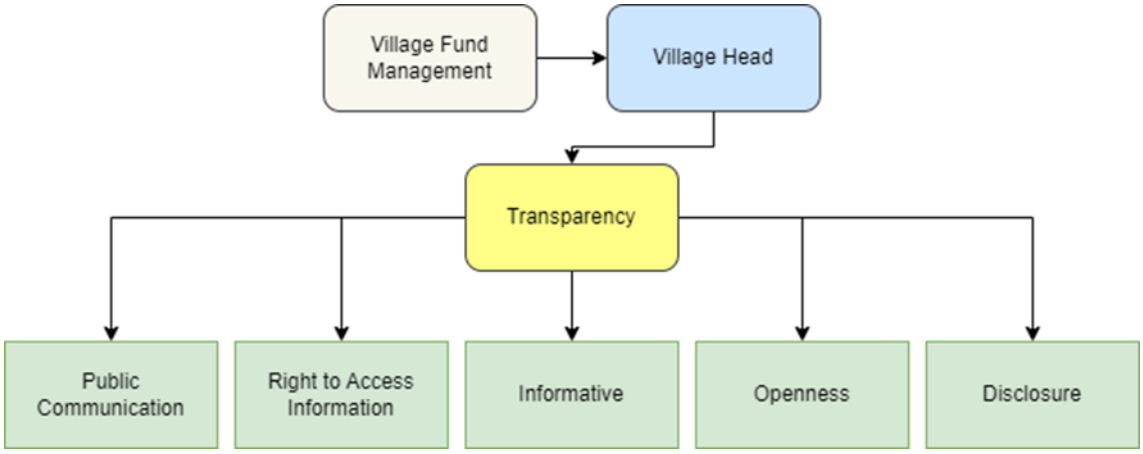

Figure 1. Conceptual Framework

METHODOLOGY

Research Type

In this study, a detailed explanation will be provided regarding the Transparency of Village Fund Management in the Bang Haji Subdistrict, Central Bengkulu Regency, using descriptive analysis. According to Sekaran (2016), descriptive analysis aims to understand and explain the characteristics of the variables studied in a particular situation.

Operational Variables

Operational variables are concepts made measurable by examining the dimensions of behavior, aspects, or characteristics indicated by the concept (Sekaran, 2016). Therefore, the operationalization of Transparency in Village Fund Management in the Bang Haji Subdistrict, Central Bengkulu Regency, in this research is as follows:

Variable : Transparency
Dimension : 1. Public Communication
Indicator : a.) Availability of Information Systems
b.) Accessibility to Financial Reports (Krina, 2003).
Dimension : 2. Right to Access Information
Indicator : a.) Publication of Financial Reports
b.) Availability of Audit Reports
c.) Availability of Performance Information
Dimension : 3. Informativeness (Mardiasmo, 2009)
Indicator : a.) Provision of factual information flow to stakeholders
b.)Delivery of factual news to stakeholders

c.)Explanation of factual procedures to stakeholders
Dimension : 4. Openness
Indicator : a.) Openness of public information
b.) Information accessed by accessing data within public bodies
c.) Accessible to every user of information
Dimension : 5. Disclosure
Indicator : a.) Disclosure to the community about activities and performance
b.)Disclosure to the public about activities and performance

Survey : Distribute Questionnaires, Likert Scale with Intervals, Mean (Average)

Type and Source of Data

The type and source of data used in this study are primary data obtained directly from the research subjects using measurement tools or direct data collection tools on the subjects as the sought-after source of information through the distribution of questionnaires and interviews. Primary data is obtained through observation and interviews based on a prepared list of questions. Meanwhile, secondary data is obtained from literature related to this research, as well as institutions or agencies related to the study. The primary data is then obtained through interviews with informants regarding the transparency of village fund management in the Bang Haji District of Central Bengkulu Regency.

Sampling Method

The term "population" denotes the complete set of individuals, events, or entities that are of interest to the researcher and form the subject of investigation (Sekaran, 2016). According to Kuncoro (2017), the population represents a comprehensive collection of elements, typically individuals, objects, transactions, or events, that researchers are interested in studying or that serve as the subject of research. Therefore, the population in this study is the communities of Lubuk Langkap, Tabah Tengah, and Sekayun villages, totaling 1,502 people.

A sample is a part of the population. Judge (2013) explains that the number of samples that can be used in research is a question that can be answered by 5-10 respondents. Based on this opinion, the researcher determines 6 respondents with a total of 13 research question items, so the sample size in this study is 13 x 6 = 78 people. Therefore, the sample size for the questionnaire is 78 people in this study, which already meets the criteria for research. In each village, 26 people were selected to receive questionnaires using accidental sampling, which is a sampling method where samples are taken based on their availability when visiting the village community. However, only 72 questionnaires were returned, and 6 questionnaires were not returned. Still, the quantity of 72 meets the requirements for the research sample.

Furthermore, the researcher conducted interviews with 5 informants to support the research findings from the questionnaire distribution. The

informants in this study are the Head of the Community Government Section (PMD) of Bang Haji District, the Village Consultative Body (BPD), and Community Leaders. The informant selection used Purposive Sampling, which is the selection of informants who understand the research problem.

Validation and Reliability Testing

Validity Testing

According to Sekaran (2016), validity is used to test how well an instrument measures a specific concept intended for measurement. Thus, a questionnaire is considered valid if the questions in it are capable of revealing something that the questionnaire aims to measure. Validity testing is employed to measure the legitimacy or validity of a questionnaire. A questionnaire is deemed valid if the questions are capable of expressing something that the questionnaire aims to measure. A question is considered valid and able to measure the research variable if its validity coefficient is ≥ 0.50 (Ghozali 2016). The results of the validity test can be observed from the Corrected Item-Total Correlation values, as shown in Table 1.

Table 1. Results of Validity Test

Question Items	Corrected Item-Total Correlation	Description
KP1	0.742	Valid
KP2	0.600	Valid
HA1	0.850	Valid
HA2	0.704	Valid
HA3	0.697	Valid
I1	0.700	Valid
I2	0.670	Valid
I3	0.670	Valid
K1	0.720	Valid
K2	0.777	Valid
K3	0.701	Valid
P1	0.706	Valid
P2	0.600	Valid

Source: Research Findings, 2022

All Corrected Item-Total Correlation values were obtained to be ≥ 0.50. Therefore, all question items are considered valid.

Reliability Testing

To assess the internal consistency of multiple-item measurements, inter-item consistency reliability is employed. The reliability of consistency among items is tested by evaluating respondents' answers to all measured items with Cronbach's Alpha, where if the Cronbach's Alpha value is ≥ 0.6, it indicates that all question items are reliable (Ghozali 2016). The results of the reliability test, as observed from the Cronbach's Alpha values, are presented in Table 2.

Table 2. Results of Reliability Test

Question Items	Cronbach's Alpha	Description
KP	0.806	Reliable
HA	0.763	Reliable
I	0.750	Reliable
K	0.810	Reliable
P	0.670	Reliable

Source: Research Findings, 2022

The reliability test yielded Cronbach's Alpha values for each variable dimension ≥ 0.60. Therefore, all variable dimensions are considered reliable.

Data Collection Method

This research utilized both primary and secondary data. Primary data originates from an original source and is specifically collected (Cooper & Emory, 2012). Data collection involved distributing questionnaires, structured lists of questions presented to respondents. Sekaran (2016) defines a questionnaire as a list of survey questions, including provided alternative answers, given to survey respondents. Data collection in this study employed a Likert-scale questionnaire about the Transparency of Village Fund Management in the Bang Haji District of Central Bengkulu.

Therefore, the questionnaire on the Transparency of Village Fund Management in the Bang Haji District of Central Bengkulu consists of items with scores ranging from 1-5, in accordance with the Likert scale. The answer choices and scores on the questionnaire are as follows:

1. Strongly Agree with a score of 5
2. Agree with a score of 4
3. Neutral with a score of 3
4. Disagree with a score of 2
5. Strongly Disagree with a score of 1

The Likert-scale questionnaire, with its 5-point scale, utilizes interval class calculations, as expressed in the formula:

$$i = \frac{\text{interval range}}{N}$$

This formula indicates that the interval class length is (5-1/5=0,8), thus determining the interval classes for respondent responses in the research instrument as follows (Ghozali, 2016):

1. 1.00 - 1.80 in the category Very Poor
2. 1.81- 2.60 in the category Poor

3. 2.61 - 3.40 in the category Fair / Moderate
4. 3.41-4.20 in the category Good
5. 4.21-5.00 in the category Very Good

Data Analysis:

The data analysis in this study employs descriptive analysis aimed at providing an overview of the conditions of each variable, specifically depicting the transparency of village fund management in the Bang Haji District of Central Bengkulu. The analysis technique used is as follows:

$$\bar{X} = \frac{\sum f.S}{N}$$

Description:
$\bar{X}$ = Mean
f = Frequency of Respondents' Answers
S = Score of Respondents' Answers
N = Number of Respondents

Data Analysis Process

Data analysis is a crucial step in obtaining research findings. It involves the interpretation of collected data and is conducted both during and after data collection. The research in question employs qualitative analysis methods for a comprehensive understanding of the studied subject.
Three Activities in Data Analysis:

1. **Data Reduction**
   This involves the selection, focusing, abstraction, and transformation of raw data from the field. The core of data reduction is the process of consolidating and standardizing all forms of data into a written form for analysis.
2. **Data Presentation**
   After collecting data, the researcher categorizes similar elements into groups to facilitate drawing conclusions.
3. **Drawing Conclusions**
   In this stage, the researcher compares the obtained data with interview results from subjects and informants to draw conclusions.

Data Validity

Data validity is ensured through triangulation, a technique that combines various data collection techniques and sources. The three types of triangulation mentioned are:

1. **Source Triangulation**
   Checking data obtained from multiple sources to enhance credibility.
2. **Technique Triangulation**
   Cross-checking data using different techniques from the same source.

3. **Time Triangulation**
   Considering the influence of time on data credibility, conducting checks in different situations or times to ensure consistency.

Triangulation aims to validate data by comparing results obtained through different methods or sources, contributing to a more reliable and credible research outcome.

RESEARCH RESULT

Characteristics of education, gender, and age of the respondents in this study indicate that the majority of respondents have completed high school education, accounting for 72.22%. Additionally, more than half of the respondents are female, comprising 65.28% of the total. The largest group of respondents falls within the age range of 31-35, constituting 30.56%. Results of the Distribution of Questionnaires on the Transparency of Village Fund Management in the Bang Haji Subdistrict, Central Bengkulu Regency, to 72 respondents based on the dimensions of the research are elaborated as follows:

Description of Public Communication

The results of the questionnaire distribution on public communication in the Village Fund Management in the Bang Haji Subdistrict, Central Bengkulu Regency, are outlined in Table 3.

Table 3. Description of Public Communication

No	Public Communication	Answers					Total	Mean	Criteria
		VD (1)	D (2)	N (3)	A (4)	VA (5)			
1	The village has the availability of an information system regarding fund management		32	36	2	2	190	2,64	Moderate
2	The village community can access or view financial reports on the management of village funds			68	2	2	212	2,94	Moderate
Total							**402**	**5,58**	**Moderate**
Mean							**201**	**2,79**	

Source: Research Results, Processed Data, 2022

Description:

- 1,00 - 1,80 in the category of Very Poor
- 1,81- 2,60 in the category of Not Good
- 2,61 - 3,40 in the Moderate category
- 3,41- 4,20 in the category of Good

- 4,21-5,00 in the category of Very Good

The table above explains that public communication in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, has an average score of 2.79, falling into the category of moderate. This implies that the village head has not been sufficiently effective in communicating with the community regarding the management of village funds.

Description of Information Access Rights

The results of the questionnaire distribution on Information Access Rights in the Village Fund Management in the Bang Haji Subdistrict, Central Bengkulu Regency, are outlined in Table 4.

Table 4. Description of Information Access Rights

No	Information Access Rights	Answers					Total	Mean	Criteria
		D 1)	2)	3)	4)	A 5)			
	The village head publishes financial reports to the community		8			12	,94		Moderate
	The village head provides or presents audit reports to be published for the community	2	2	6		24	,11	2	Moderate
	The village head provides/gives performance information to be published for the community	2	6			66	,31	2	Moderate
	Total						**02**	**,36**	**Moderate**
	Mean						**00,7**	**,79**	

Source: Research Results, Processed Data, 2022

The table above explains that Information Access Rights in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, have an average score of 2.79, falling into the category of moderate. This means that the village head has not provided access rights for the community to view the budget used in the management of village funds.

Informative Description

The results of the questionnaire distribution on Informativeness in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, are outlined in Table 5.

Table 5. Informative Description

No	Information Access Rights	Answers					Total	Mean	Criteria
		VD (1)	D (2)	N (3)	A (4)	VA (5)			
1	The village head provides/gives financial report information to those in need		12	32	26	2	224	3,11	Moderate
2	The village head provides/gives factual financial report information to those in need		64	8			152	2,11	Not Good
3	The village head provides/gives explanations about procedures to those in need		32	36	2	2	190	2,64	Moderate
Total							**566**	**7,86**	**Moderate**
Mean							**188,6**	**2,62**	

Source: Research Results, Processed Data, 2022

The table above explains that Informativeness in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, has an average score of 2.41, falling into the category of not good. This implies that the village head has been less informative to the community regarding the management of village funds and the financial reports of village funds.

Openness Description

The results of the questionnaire distribution on Openness in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, are outlined in Table 6.

Table 6. Openness Description

No	Openness	Answers					Total	Mean	Criteria
		D 1)	2)	3)	4)	A 5)			
	The village head consistently maintains openness of information to the community			8	1		28	,17	Moderate
	The village head provides information that can be accessed by the community online		4	6	1		00	,78	Moderate
	The village financial reports are accessible to any information user who wishes to view them			6	6		32	,22	Moderate
	Total						**60**	**,17**	**Moderate**
	Mean						**20**	**,06**	

Source: Research Results, Processed Data, 2022

The table above explains that Openness in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, has an average score of 3.06, falling into the category of Moderate. This is because the village head has not been fully open to the village community, community leaders, youth leaders, religious leaders, and the Village Consultative Body (BPD).

Disclosure Description

The results of the questionnaire distribution on Disclosure in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, are outlined in Table 7.

Table 7. Disclosure Description

No	Disclosure	Answers					Total	Mean	Criteria
		VD (1)	D (2)	N (3)	A (4)	VA (5)			
1	The village head consistently discloses to the community about the activities that have been conducted		12	56	2	2	200	2,78	Moderate
2	The village head consistently discloses to the community about the performance that has been achieved		24	36	11	1	200	2,78	Moderate
Total							**400**	**5,56**	**Moderate**
Mean							**200**	**2,78**	

Source: Research Results, Processed Data, 2022

The table above explains that Disclosure in the Management of Village Funds in the Bang Haji Subdistrict, Central Bengkulu Regency, has an average score of 2.78, falling into the category of Moderate. This is because the village head has never disclosed in detail the income and expenditure of village funds to the community.

The interview results regarding the Management of Village Funds in the villages of Sekayun, Lubuk Langkap, and Tabah Tengah in the Bang Haji Subdistrict, Central Bengkulu Regency, revealed that the village head has not been entirely transparent in the management of village funds. This is due to the village head's lack of detailed public communication about the upcoming programs and activities. Regarding access to information, only the village head and village officials have detailed knowledge of the financial reports of the village funds and the Village Consultative Body (BPD). Community leaders, youth leaders, and ordinary citizens do not have access to this information.

Furthermore, in terms of informativeness, the village head has been insufficiently informative to the community about the management of village funds and the financial reports, including both incoming and outgoing budget allocations for village activities and development. Additionally, the village head in Sekayun, Lubuk Langkap, and Tabah Tengah has not been fully open about the financial reports of the village funds to the village community, community leaders, youth leaders, religious leaders, and the BPD. Moreover, in terms of disclosure, the village head has not provided detailed information about the income and expenditure of village funds to the community. Only a few programs and activities are known, especially when the community is involved in their execution, and these activities utilize a significant budget.

DISCUSSION

The research findings indicate that transparency in the management of village funds in the villages of Sekayun, Lubuk Langkap, and Tabah Tengah in the Bang Haji District, Central Bengkulu Regency, is categorized as "Cukup/Sedang" (Moderate). This is due to several factors, including the lack of a financial information system used in village fund management, the village head's failure to provide information about the achievements in village fund management, insufficient information and explanations regarding village financial reports to the community, and the absence of a village website .

The lowest dimension observed in transparency is in the category of informativeness, which is considered not good. The village heads have not provided factual financial reports and explanations about procedures to those in need, nor have they offered information and explanations regarding village financial reports to the community. The village heads have not fully demonstrated transparency as detailed financial information, including income and expenditure budgets for all programs and activities, is not publicized and is inaccessible to the community. Only a few programs and activities are known, especially when the community is directly involved.

Therefore, it is recommended that the village heads in Sekayun, Lubuk Langkap, and Tabah Tengah in the Bang Haji District, Central Bengkulu Regency, enhance the transparency of their village fund management. This can be achieved by implementing a financial information system, providing information about the outcomes of village fund management, offering explanations regarding village financial reports to the community, and establishing a village website. By addressing and improving these aspects, transparency in village fund management is expected to improve significantly.

Transparency in village funds, as mandated by the Bengkulu Tengah Regent Regulation No. 7 of 2021, should adhere to the requirement that the village government must publicize the determination of village fund priorities, including the publication of the results of village consultations, village data, village potentials, development resources, documents related to village medium-term development plans (RPJM Desa), documents related to village work plans (RKP Desa), priorities for the use of village funds, and village budget documents (APB Desa) that include the names of activities, their locations, and the allocated budget. These findings also contradict the Law Number 6 of 2014 concerning Villages and the Ministry of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, which explicitly state that village governance is based on the principle of transparency.

The findings also diverge from the views of Mardiasmo (2009), who emphasizes that transparency should be informative, providing clear and accurate information, procedures, mechanisms, data, and facts to stakeholders who need the information. Transparency also involves granting individuals the right to access public information and disclosing activities and financial performance to stakeholders and the public. During the Suharto era (Orba), development planning predominantly favored a Top-Down approach, leading

to substantial economic growth. However, despite the impressive economic expansion, poverty rates remained persistently high (Hermanto, 2014). The strategy employed in participatory development planning is to enhance strengths to address weaknesses (Hermanto, Manzilati, Ghazali, et al., 2021).

The findings also do not align with Krina's (2003) perspective, who explains that transparency can be observed through public communication by the government, which includes the availability of information systems, accessibility to local financial reports, the publication of local financial reports, and the public's right to access information. This right involves the availability of audit reports and information on performance. Meanwhile, Mardiasmo (2009) asserts that transparency can be seen in informativeness, providing a flow of information, news, procedural explanations, mechanisms, data, and facts to stakeholders who need clear and accurate information. Public information openness grants every individual the right to affirm that every public piece of information must be open. This involves obtaining information by accessing data available in public bodies, accessible by every information user, and disclosing information to the public or stakeholders regarding financial activities and performance. However, due to the weak understanding of the Constitution and the capabilities of village heads, village officials, and the community, the results of the participatory planning process are still not optimal (Hermanto et al., 2023).

The findings are consistent with the research conducted by Tamani and Alfiyah (2019), indicating that community involvement in the utilization of Village Fund Allocation (ADD) has been initiated but is not optimal. This is evident from the limited participation of the community, who are merely listeners and are not included in the decision-making process. Decisions are unilaterally made by the village government or the village head. Public information openness in the utilization of ADD has been implemented but not optimally. This is observed from the absence of socialization activities regarding the utilization of ADD conducted by the village head for the entire community. Open accountability in the utilization of ADD has been initiated but not optimally, as a significant portion of the community remains unaware of the achievements or results of the utilization of ADD.

Research by Baiq et al. (2016) found that the presentation of financial reports has a significant and positive influence on the transparency of local financial management. Partially, accessibility to financial reports has a positive and significant impact on the transparency of local financial management. Additionally, the presentation of local financial reports has a positive and significant effect on the accountability of local financial management, and accessibility to financial reports has a positive and significant impact on stakeholder trust. Auditya (2013), in his study, discovered that accountability in local financial management has a positive and significant impact on the performance of local governments, and transparency in local financial management also has a positive and significant effect on the performance of local governments. Coryanata (2016) states that transparency is built on the foundation of free information flow, where all governmental and institutional

information needs to be accessible to stakeholders. The available information must be adequate to be understood and monitored effectively.

CONCLUSIONS AND RECOMMENDATIONS

The passage discusses the transparency of fund management in three villages, namely Sekayun, Lubuk Langkap, and Tabah Tengah, located in the Bang Haji District of Central Bengkulu Regency. The overall assessment categorizes the transparency as Moderate due to the incomplete transparency displayed by the village heads. Detailed financial reports, including income and expenditure budgets for all programs and activities, are not fully disclosed and accessible to the public. Only a few programs and activities are known, especially when the community is directly involved. The conclusions based on transparency dimensions are as follows:

1. Public Communication

The village heads in Sekayun, Lubuk Langkap, and Tabah Tengah have not fully communicated in detail about the programs and activities that will be implemented.

2. Access to Information

Detailed financial reports of village funds and Village Consultative Board (BPD) are only known by the village heads and village officials. Community leaders such as elders, youth leaders, and religious figures do not have access to this information.

3. Informativeness

The village heads in Sekayun, Lubuk Langkap, and Tabah Tengah are not sufficiently informative to the community regarding the management of village funds and financial reports. Detailed information about the income and expenses for village activities and development is lacking.

4. Openness

The village heads have not been fully open about the financial reports of village funds to the community, including community leaders such as elders, youth leaders, religious figures, and the Village Consultative Board (BPD).

5. Disclosure

The village heads have not provided detailed information to the community about the income and expenditure of village funds in Sekayun, Lubuk Langkap, and Tabah Tengah.

The assessment suggests that there is room for improvement in enhancing transparency in fund management practices within these villages. Advice to the village heads in the villages of Sekayun, Lubuk Langkap, and Tabah Tengah in the Bang Haji District, Central Bengkulu Regency, is to enhance the transparency of their village fund management. This can be achieved by implementing an information system related to financial reports, providing information about the outcomes of village fund management, offering explanations regarding village financial reports to the community, and establishing a village website. This website would serve as a platform for the community to access information about village fund management and to understand the activities carried out by the village head. By addressing and

improving these aspects, transparency in village fund management is likely to improve significantly.

ADVANCED RESEARCH

This research can be conducted across all regions of Indonesia for optimal results. research activities that go beyond basic or fundamental studies, often involving complex methodologies, specialized techniques, and a deeper exploration of a particular subject. This type of research is typically characterized by a high level of expertise, innovation, and a more comprehensive understanding of the chosen area of study. The term can be used across various disciplines, including science, technology, social sciences, and humanities.

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