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Community Satisfaction on Transparency and Accountability of Village Financial Statements: A Case Study of Kuala Sempang Village

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Abstract

Transparency and Accountability are two important elements in financial management to increase public trust in the Village Government. The purpose of this study is to find out the satisfaction of the Kuala Sempang Village Community on the Openness and Accountability of Village financial statements. This research was carried out in Kuala Sempang Village, Seri Kuala Lobam District, Bintan Regency. This study uses case studies with qualitative descriptive methods to determine public satisfaction with the transparency and accountability of financial statements, with data obtained through in-depth interviews with Village Officials, BPD, and the Community. The result of the research is that community satisfaction with the management of Village Funds in general is still not satisfied. The community assesses that in the future the Village Government can submit financial reports more simply and easily accessible to all levels of society, to increase public satisfaction with the transparency and accountability of village financial statements. The implication of this study is that in an effort to increase community satisfaction with financial statements, village governments can simplify financial statements and ensure their accessibility for all levels of society.

1. Introduction

Transparency and accountability are two important elements in good village financial governance, playing a significant role in building public trust and ensuring that community welfare is achieved. According to Stanton (2015), the implementation of good governance is carried out by empowering the community in the formulation of performance policies through representative institutions or direct participation. In the context of village government, good governance includes financial management that can be accounted for, efficiently, and on target.

In research by Saverius, prihat, maxion (2020), increasing the transparency of regional financial management is expected to provide better quality of public services so that this can realize good governance and clean government. Mardiasmo (2009) argues that Accountability is the obligation to report and account for the implementation of the organization's mission, both in terms of achieving results and failures, in accordance with what has been previously determined, which is reported regularly through the media of accountability reports.

According to Ismiari (2013), accountability ensures that every decision or action taken by the village government in managing village finances can be accounted for to the public. Through the application of these two principles, it is hoped that the community will feel safe and believe that the managed village funds are useful, appropriate, and in accordance with their needs. Transparency allows the public to have access to clear and open information regarding the planning, allocation, and use of village funds. Meanwhile, accountability ensures that every decision or action taken by the village government in managing village finances can be accounted for to the public. Through the application of these two principles, it is hoped that the community will feel safe and believe that the managed village funds are useful, appropriate, and in accordance with their needs.

Kuala Sempang Village has tried to realize transparency and accountability by announcing the APBDes through various means, such as development deliberations, websites, and billboards. However, Sabarno (2007) explained that openness of access to information is not enough. The public must also be able to understand the information presented. Supriyanto (2017) argues that the delivery of information must be adjusted to the level of public understanding. Questions arise such as whether the publication method carried out by Kuala Sempang village has been effective in increasing public understanding of financial statements? Do the public, especially those with educational limitations, really understand the content of the financial statements presented through the media?

Research on community satisfaction with the transparency and accountability of Village financial statements is very important because it is closely related to the increase in public trust in the management of Village Funds. Clear financial information disclosure can enable the community to monitor the management of village funds, in addition to accountability also ensures that village funds are used in accordance with the goals that have been set. The need for this research is carried out to find out what factors affect community satisfaction and propose recommendations for the financial reporting system to be more accessible and understood by the public. The results of this study are expected to encourage community involvement in the supervision of village funds and also help the Village Government to improve more open and accountable management.

The Kuala Sempang Village Government has used the SIMDesPrima platform in conveying information about village activities and village fund management, this is an approach that has not been widely researched before, especially on the transparency and accountability of village financial statements. The purpose of using this platform is to make it easier for the public to access clearer information about the use of village funds, but in reality many people do not know the existence or how to access the website. This shows that there is a gap between the Village Government in increasing transparency and the reality on the ground, the community still has difficulty accessing and understanding the content of the village financial statements.

Although the Village Government has taken this initiative, public satisfaction with the management of the Village Fund is still low, especially among people who are not familiar with financial statements. This shows that, even though information is available, ignorance and incomprehension of the financial statements on the website are the main obstacles in increasing public satisfaction. These findings open the space for further research on more effective ways to inform and simplify village financial statements to be better understood by the entire community, as well as to increase community involvement in the supervision of village funds.

In previous studies by Ilham Perdana Putra and Titi Darmi (2022) regarding the level of community satisfaction with the openness and responsibility of village financial statements. This research aims to understand the level of satisfaction of village communities with the management of Village Funds, consisting of transparency and accountability. This research explores the communication behavior of the Village Government in applying the principles of Transparency and Accountability. Questionnaires, Observations and Literature were used to collect data. The results of the study include the level of community satisfaction and their perception of the performance of the Village Government in implementing the principles of openness and responsibility.

Another study by Sultrayansa et al. (2023) evaluated the level of community satisfaction with communication in the management of Village Funds to realize transparency and accountability. The final results show that the management of Village finances, including the Village Fund Allocation, is in accordance with regulations through the planning, implementation, reporting, and accountability process. However, the submission of the content of the financial accountability report by APRA Desa needs to be further improved, especially in the presentation of detailed information about the use of the budget so that all procedures run as they should. The community satisfaction index in village financial management in South Konawe Regency is in the category of "quite good" with a grade of B. This assessment involves 5 priority performance sub-indicators and 13 other sub-indicators that need to be maintained to maintain the quality of management.

The difference is very noticeable from the previous research, the approach of each study looks unique. For the current research, it discusses the gap between the efforts of the village government in increasing the transparency and accountability of village financial statements to the level of community understanding, one of which is through the use of the SIMDesPrima Platform which has an impact on community satisfaction in the management of village funds. Previous research has focused more on public perceptions of transparency and more traditional communication, without discussing the factors of community understanding and involvement or digitalization. In addition, previous research also only assessed community satisfaction with communication in village fund management with a focus on regulations that include planning and accountability, where the results showed a fairly good category even though financial reporting needed to be improved in presenting budget details.

As a legal umbrella that strengthens transparency efforts, Law Number 6 of 2014 concerning Villages, especially Article 27, requires the Village Head to report the use of Village finances to the Regent or Mayor. According to Sulistiyani (2004) stated that Transparency and Accountability are two keywords in the administration of good government and company management, it is also stated that Accountability contains the obligation to present reports from all activities, especially in the field of financial administration to higher parties. At the end of the fiscal year, the Village Head is required to submit an accountability report on the realization of the implementation of the APBDes through the Sub-district Head, providing an opportunity for the Regency or City Government to evaluate the performance of the Village's financial management. This reporting mechanism not only reinforces the commitment to Transparency, but also provides a basis for formal oversight to ensure that the Village Fund is managed effectively.

Through this research, it is hoped that a comprehensive understanding of the effectiveness of the publication of APBDes reports in Kuala Sempang Village can be obtained. In addition, this research aims to encourage active community involvement in supervision and decision-making related to the management of village funds. The active participation of the community in planning, implementing, and supervising village financial management is very important. By involving the community, the Village Government can better understand their needs and priorities (Adeliya et al., 2019). With more Transparent and Accountable Governance, it is hoped that stronger trust and community participation will be created. In the end, this increase not only supports the development of a more inclusive and participatory village, but also has the potential to increase the effectiveness of sustainable village development programs and have a positive impact on the welfare of the community as a whole.

This research was conducted to answer questions about the extent to which the Kuala Sempang Village Community is satisfied with transparency and accountability in Village Financial Management. The researcher wants to find out whether the village financial reports presented have been effective in reaching all levels of society, especially those who do not understand finance. In addition, this study will also identify the obstacles faced by the community in understanding financial statements and what steps have been taken by the village government to overcome these obstacles. Broadly speaking, this study wants to provide a comprehensive overview of the level of community satisfaction with Village financial management, the effectiveness of the media used, as well as the challenges and efforts made to improve transparency and accountability.

2. Literature Review

Agency Theory

This study uses Agency Theory as a basis to analyze the relationship between the Village Government as an Agent and the Community as the Principal in the management of Village Funds. Agency theory identifies information imbalances in the relationship between principals and agents that are relevant to this research topic, namely community satisfaction with the transparency and accountability of village financial statements. Agency Theory in the Public Sector, according to Jensen & Meckling (1976) in Nila Aulia Nislandi & Munari (2023), explains that the Village Government as an Agent tends to act for its own interests, while the Community who plays the role of Principal doubts the government's ability to carry out its duties in the public interest. The government, with wider access to information, can affect the level of accountability in village financial management (Maria and Halim 2021).

The correlation of this research with Agency Theory is that the government acts as an agent or manager, obliged to provide accountability, present, and report to the community as the principal of all activities carried out. The community who acts as the principal certainly expects openness and accountability for the management of good village financial statements, this achievement can be recognized on the basis of openness and accountability for the management of village financial statements and good service to the community, while how good openness and accountability for the management of village financial statements depends on the communication behavior of the village government. If the village government's exposure to the openness and responsibility of financial statements is considered good, then public trust in the government will increase. Deep mastery of Agency Theory as explained by Ismail et al,. (2016) has significant implications for the management of Village Funds.

Transparency of Financial Statements

According to Ferlia et al., (2023), transparency in financial statements is a principle to build trust between the government and the public through the availability of easily accessible information, so as to ensure that the public has easy access to the information they need.

In village financial management, transparency can be realized through the publication of reports regularly, community involvement in deliberations, and the use of technology such as village applications. This is important to ensure honest, fair, and accountable management of village funds

Accountability of Financial Statements

Accountability in village financial statements refers to the obligation of village governments to explain honestly and transparently how village funds are used. This is important to build public trust and ensure that the budget is used appropriately for the common good. According to Sanger (2001), accountability is the obligation to explain and account for decisions and actions taken, including in village financial management. Albrecht et al. (2004) stated that transparency and accountability in financial statements are essential to create a trusting relationship between the government and the public.

Community Satisfaction

Community satisfaction with the transparency and accountability of village financial statements is an important indicator in assessing the success of public financial management at the village level. This satisfaction reflects the extent to which the community feels that the management and reporting of village finances is in accordance with the expectations, needs, and standards that they consider ideal. Referring to Kotler (1997), satisfaction can be interpreted as the level of positive feelings of the community after comparing the performance of the village government, especially in transparency and accountability of financial statements, with their expectations. Thus, the more transparent and accountable the village financial statements, the higher the level of community satisfaction.

3. Research Methods

This study uses a Case Study Approach with a Qualitative Descriptive Method that focuses on the level of community satisfaction with the Transparency and Accountability of financial statements in Kuala Sempang Village. According to Kamayanti (2016), case studies can be used to see the extent of the application of a theory or rule in the field. This study uses a case study approach with a qualitative descriptive method to collect primary data through in-depth interviews.

Data collection by interviews was carried out with the Village Government, namely the Village Secretary, Village Treasurer, Chairman of BPD, and several Village Communities, informants were selected based on the criteria as the party who knows the most and has direct experience in the phenomenon being researched. The goal is to obtain rich and in-depth data on the perceptions, experiences, and views of the informants. This method has a clear framework, starting from careful planning to the implementation stage, with the main goal of describing and explaining the phenomenon that occurs as it is.

Sugiyono (2019) highlighted that researchers in Qualitative Descriptive research are very important instruments. Researchers not only collect data, but are also actively involved in the decision-making process, from the planning stage to the final stage. This method was chosen because in this method it can reveal the conditions and characteristics of the phenomenon in the form of a detailed description of the situation, behavior or condition in order to provide a clear understanding of what is happening in the case study being studied.

The stages of data analysis carried out in this study are: (1) Collecting primary data through interviews with parties directly related to village fund management; (2) Conducting transcripts of interview results to facilitate further analysis; (3) Interpreting data with relevant theories; and (4) Compiling reports describing the findings.

4. Results and Discussions

The Village Government strives to increase the transparency and accountability of financial statements to the people of Kuala Sempang village, This is done to increase public trust in the Village Government. The government has the right to make many decisions that have a great influence on those decisions, so the government is expected to provide a complete explanation of its activities. Kurniawan (2019) argues that in creating good accountability, the Village Government is obliged to submit the contents of the report transparently to the Village Community.

Community satisfaction in the management of village funds is a level at which the needs, dreams and expectations of the community can be met, which will ultimately result in continued loyalty. Hanafi (2019) argues that the government's performance in providing public services is the main factor in shaping community satisfaction. Community participation can be reflected in their involvement in determining plans, directions and targets as the achievement of government policies.

From the interview activities that have been carried out by the Researcher, various parties in Kuala Sempang Village gave various answers. The informants in this interview consisted of village officials who manage administration and finance, village consultative bodies (BPD) that supervise and provide input, and the general public who are beneficiaries and provide views on transparency and accountability in the management of village funds. The interview was conducted in Kuala Sempang Village from November 18 to 19, 2024. This interview aims to obtain accurate information from various respondents related to the topic being researched. The interview lasted for two days with a structured schedule to ensure that all the information needed could be disclosed thoroughly. The following is a table describing the informants in the study.

Table 1. Informant Activities Interview

No	Name	Position
1	Zul Kadri	Village Secretary
2	Nilam Nirmawati	Village Treasurer
3	Aidil Fitri	Chairman of the Village Consultative Body
4	Zaniar	Village Community
5	Siti Raodah	Village Community

Transparency and Accountability of Village Financial Statements

Kuala Sempang Village has made efforts to be transparent in the management of Village Funds. This condition is a commitment for the government to realize Transparency and Accountability for Village Communities. In the opinion of Aidil Fitri, Chairman of BPD, said that the information media used in the delivery of Village Fund management was considered good. The media includes the SIMDesPrima website, billboard procurement and Village Deliberation (MUSDES). The media is expected to reach people from various walks of life and also provide easy-to-understand and accessible knowledge related to Village Fund management reports. The Chairman of BPD said.

> *"Because there are still many people who find it difficult to understand what the content of the report is, so we consider that the most effective media to convey information may be through face to face or deliberation".*

He admitted that there are still obstacles to information in reaching all communities. This obstacle occurs because the level of Community Educational Background is diverse. This diversity affects the public's interest in understanding the content of the report. This makes the public's curiosity decrease in reading the financial statements that are already available. This means that the effectiveness of the media that has been provided by the Village Government is not completely good, especially for people who are not familiar with the format of financial reports. Therefore, it is necessary to convey simple and easily accessible information, such as the use of easy-to-understand language, graphs or diagrams in financial statements to provide increased participation of the community in the management of Village Funds. Meanwhile, zaniar, a resident of Kuala Sempang village, said.

> *"The village is actually quite open in providing information about the village fund during the Village Assembly, it's just that maybe not all people can get that information as well. And maybe the media to convey the information can be changed in other ways".*

He hopes that in the future the Village Government can be better in conveying the content of the financial report. Zaniar hopes that the Financial Statements submitted can be more accessible and easier to understand. He hopes that the content of the Village Fund management report can be presented more simply so that it can be well accepted by all communities, especially for those who are not familiar with the financial report format. With the evaluation in the submission of the financial report, it is hoped that the Transparency and Accountability of the Management of the

Village Fund can continue to increase so that it can encourage the community to participate in the supervision and management of the Village Fund.

Community Participation in Planning and Supervision

Zaniar said that some of the community in planning and supervising the use of Village Funds has been actively involved. Community Participation is considered very important in ensuring that the allocated funds have been used in accordance with the needs of the Village The community is also given the opportunity to submit complaints both during working hours and outside working hours, so that the community can help ensure the openness and accountability of Village Fund Management. The Village Government provides various ways for the community to convey their complaints.

In addition, the Chairman of Village Consultative Body said that community participation in Village Deliberations (MUSDES) by being really involved in Village Deliberations is the main challenge in increasing the openness and accountability of village financial statements. As in the results of Halachmi & Holzer (2010) research in Citizen participation and performance measurement: Operationalizing democracy through better accountability. The results show that Community Involvement in the implementation can increase public trust, performance, government accountability, as well as government administration. So that it can achieve the goal where awareness and participation of all parties such as the community and the village government are needed. Aidi Fitri said.

> *"Sometimes we have invited the community, but they have a reason for not being able to attend because there are other needs, but when the meeting is over, they will complain about the results of what was held earlier".*

The complaint indicates the need to evaluate the way information is delivered so that the community is actively involved in the supervision and management of the Village Fund. Siti, one of the residents, revealed when interviewed about the role and supervision of the community related to village funds.

> *"The village may only be open during deliberations, it is also only for guests in the meeting, if it is not for those outside the meeting, maybe if you want to know about the content of the meeting, you have to ask others first. If there is a billboard, how can we understand if there is no explanation for us".*

The Village Government strives to improve the Transparency and Accountability of the Management of Village Funds by submitting reports openly and clearly. This is a form of accountability of the agent to the Principal to ensure the management of Village Funds in accordance with the needs of the community (Yulianingtyas, 2016). The effectiveness of community supervision is often constrained due to the low level of community participation in village deliberations. This condition illustrates the existence of an information gap between the agent and the principal which is the main challenge in agency theory (Eisenhardt, 2019).

Challenges and efforts in understanding financial statements

Nilam Nirmawati as the village treasurer explained that until now there has been no special innovation in making it easier for the community to understand village financial reports. As he explained.

> *"If there is no special innovation yet, because no one asks either".*

Although there have been various media used to convey information, the Village Government does not provide additional explanations to the community who are not familiar with the content of the financial report format. This is also one of the challenges because not all people have the ability and interest in reading financial statements. Nilam Nirmawati, hopes that in the future the Village Government can realize ways that can educate the community, such as submitting the content of the report in a format that is easier to understand. However, the Village Secretary, Zul Kadri, emphasized that the Village Government strives to convey information that is easy for the community to understand in the MUSDES. He said.

> *"We think that at the time of the MUSDES, there is a direct submission from the Head of Village about the details of the contents of the village fund management report."*

Financial Statements include income and expenses, although not all financial information is published, considering that there are some data that is sensitive or does not need to be published. However, according to Sabarno (2007) explained that openness of access to information is not enough. The public must also be able to understand the information presented. The Village Government continues to be committed to maintaining Transparency and Accountability of Village Financial Statements.

The Village Government has made efforts to increase the transparency of the management of Village Funds through various media, but there are differences in educational background that are obstacles to understanding financial statements. The need for simpler information presentation and community participation that should be more active in village deliberations to increase transparency and management of village funds.

4. Conclusions and Suggestion

It can be concluded that there is a difference of opinion between the village government and the community. The Village Government feels that it has carried out transparency and accountability in the management of the Village Fund, then BPD admits that there is a village deliberation and a billboard containing details of financial statements. However, the whole shows an imbalance of information between the government as an agent and the community as the Principal.

Public satisfaction with the management of Village Funds is still low. The public hopes that financial statements will be delivered in a simpler and more accessible way to increase transparency and accountability. Efforts to involve the community through MUSDES have been made, but simplification of the report is needed to facilitate understanding. Community participation in planning and supervision is still a challenge due to a lack of understanding and interest in information. Although the transparency and accountability of the financial statements of Kuala Sempang Village have been implemented, there are still opportunities for improvement. The Village Government is expected to present innovations to educate the public in understanding financial statements.

Innovations that may be done are in the form of training to help the public understand financial statements with the help of training institutions. In addition, the effectiveness of the media used by the village government can be increased by utilizing Information Technology such as WhatsApp Group in reaching more people. Financial statements can be presented in a structured manner and are also easy to understand through a simpler display. The Village Government can also realize one Platform by combining SIMDesPrima with SISKEUDES which is expected to provide all information related to what is happening in the Village, including financial reports and empowerment and development activities.

This study uses the in-depth interview method as a data collection method that can produce subjective data, depending on the personal views of the informants, as well as limitations in exploring more complex perspectives from the wider community. This research was also carried out in a limited time, so it was not possible to observe long-term changes in each policy implemented by the Village Government.

In the next study, it is hoped that a quantitative approach can be used to obtain objective data and analyze changes in community behavior related to village financial transparency. Further research can also involve community groups and be conducted over a longer period of time to evaluate the impact of the policy more comprehensively.

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