

The role of social media in improving the transparency of village fund management

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ABSTRACT

The village financial management aims to account for the use of the budget to realize *good governance*. Village financial management must be carried out openly and the information presented can be accessed by the public. The information presented must show accountability for a village official's performance to the authorities who obtain the information. However, there is still a management crisis in managing village funds caused by the unsatisfactory performance of village officials. One of the unsatisfactory performances was motivated by the competence of village officials who were still not under the expected standards. Kumanis village was named as the most transparent Village in West Sumatra. In this article, Kumanis village' success in implementing aspects of openness and transparency in village financial management is explored in depth. With an inductive qualitative approach, data were collected through in-depth interviews, field observations, and focus group discussions. This study found that transparency in financial management was carried out by involving social media to enhance the participation of the people of Kumanis Village. Village meetings are used as a communication forum for village officials to accommodate and resolve community complaints against the performance of the Village government. In addition, social media and mass media are optimized to publish Village activities to all levels of society. This research provides implications for tactical practices in improving the principles of transparency, accountability and participation in village financial management.

Keywords:

Village Governance, financial management, accountability, transparency, village performance

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1. Introduction

Since 2014, every village in Indonesia has had an opportunity to manage its own governance to improve its people's welfare and quality of life. In addition, village governments are expected to be more independent in managing government and utilize various natural resources, including managing village finances and wealth accountability (Shaleh et al., 2022; Srinivasan & San Miguel

González, 2022; Sufi, 2022). Therefore, the village government must be able to apply the principle of accountability in its governance, where all final village governance activities must be accountable to the village community under the provisions (Bovens, 2007; Habli et al., 2020; Schneider & Betz, 2022). One of the principles that support village government accountability in managing its government activities is the principle of transparency.

Transparency effectively reduces bureaucratic processes in delivering information and can prevent the risk of distortion of information in the presentation process (Minaudier, 2022). Upward accountability, namely to higher authorities, encourages institutions to progressively change their orientation towards service delivery (Girei, 2022; Mulgan, 2000). Regulation of the Minister of Home Affairs of the Republic of Indonesia No. 13/2006 (Article 4 paragraph 7) concerning Guidelines for Regional Financial Management explains that transparency is the principle of openness that allows the public to know and gain access to the broadest possible information about regional finances. The existence of transparency guarantees access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, as well as the results achieved.

Transparency is a principle that guarantees access or freedom for everyone to obtain information about the administration of government, namely information about policies, the process of making and implementing them, as well as the results achieved (Bappenas and the Ministry of Home Affairs, 2002). Transparency is the existence of a policy of information disclosure by the public in the context of monitoring the government (Nishitani et al., 2020; Sudiana et al., 2022). Transparency can also be seen as an initiative to provide stakeholders information to improve service delivery (Hout et al., 2022; Joshi, 2013). Meanwhile, information is every aspect of government policy that is accessible to the public. Information disclosure is expected to result in healthy, tolerant political competition, and procedures are based on public preferences. This principle has two aspects, namely (1) public communication by the government and (2) the public's right to access information. Public monitoring of government performance is carried out by various community groups through different public platforms such as petitions, protests, and social media (Mizrahi & Minchuk, 2019).

Village Financial Management Transparency

Regional financial reports can be transparent if they meet the following regulations contained in the Minister of Home Affairs Regulation 20 of 2018 concerning Village Financial Management (1) realization reports and accountability reports on the realization of ADD implementation are informed to the public in writing. Governments are responsible for showing that they have done everything they are responsible for (Ben Hassen, 2022). In other words, the government must uphold legality, reduce levels of fraud and corruption, and increase public trust in organizations (Tran et al., 2021); (2) the report on the realization of the implementation of the village fund budget (ADD) is informed through information media that is easily accessible by the public, including bulletin boards, community radio and other information media. Although some studies have criticized social media bias that allows people to choose their issues that they think can strengthen their position (Mehmet et al., 2018) (Cavicchi & Vagnoni, 2022); (3) the realization report and the accountability report for the implementation of the village fund budget (ADD) are submitted to the regent through the sub-district head and (4) the accountability report for the performance (village budget) of the ADD is submitted no later than one month after the end of the relevant fiscal year. Besides being reported on time, village fund budget accountability reports must also be of high quality to minimize conflicts of interest among stakeholders (Boiral & Heras-Saizarbitoria, 2020; Brunnschweiler et al., 2021; Christensen & Læg Reid, 2015; Grieco & Bripi, 2022) (Lieberman et al., 2014).

However, in general, rural communities have limited access to information about the administration of village administration. The community is not free to access information about government policies, including the policy-making process, policy implementation, and the results achieved by the village government. In addition, so far, the effectiveness of village government

policies is very vulnerable to being an issue in political competition. This will be more easily used by irresponsible parties in poisoning the minds of the people, if the current government is not transparent about their performance. This study aims to analyze how the implementation of the principles of transparency, accountability and participation in village financial management in Kumanis Village in 2020. This article explains the application of the transparency principle to Kumanis Village, as a village named the village with the best transparency in West Sumatra. In line with the mandate of Law no. 6/2014, the village government manages village finances with the help of community participation. This article also explains the strategy of the village government to embrace the community and increase community involvement, including village institutions and elements of the village community activities in the development process.

2. Methods

This type of research is field research or field research. The method used in this research is descriptive and uses a qualitative approach. According to Sugiyono (2011), qualitative research methods are based on the philosophy of postpositivism, used to examine the condition of natural objects, where the researcher is the key instrument. Data collection techniques are triangulation (combined), data analysis is inductive/qualitative, and qualitative research results emphasize meaning rather than generalization. Qualitative descriptive research describes the respondent's opinion as it is in accordance with the research question, then analyzed with the words behind the respondent's behavior. Researchers are initial designers, collectors, analyzers, data translators, and reporting research results. The research instrument is intended as a data collection tool. The data collection technique used in this research is to conduct in-depth interviews with informants, field observations, and document studies.

The research location for transparency, accountability, and participation in village fund management is in Kumanis Village, Sumpur Kudus District, Sijunjung Regency. The primary data sources in this study are informants who are directly involved and understand and can provide an overview of the financial management of Kumanis Village, namely the Village Mayor, Village Secretary, Head of Finance, Head of Planning, Head of Welfare, and Head of Service. Data was collected using interview techniques, field observations, and document studies.

The interviews were conducted using an interview guide that contained questions related to transparency, accountability, and participation in the management of Kumanis Village funds for the 2020 Fiscal Year, assisted with supporting instruments such as field notes and recorders. Observations were made by observing the phenomena in Kumanis Village related to the APBDesa and the Report on the Realization of the Kumanis Village Revenue and Expenditure Budget for Fiscal Year 2020. Subsequent data collection with document studies was carried out by making copies or recordings of official documents from the Kumanis Village government. The records required are the Kumanis Village Medium Term Development Plan (RPJM) for 2020 - 20125, Government Work Plan (RKP) and RKP for Changes in Kumanis Village 2020, APBDesa Kumanis and APBDesa Kumanis Amendments for the Fiscal Year 2020, proof of spending on Kumanis Village funds for 2020, evidence of receipts and expenditures from the Kumanis Village Finance Department for 2020, and a Report on the Realization of the Kumanis Village Revenue and Expenditure Budget for Fiscal Year 2020.

The validity of the research data using triangulation. Triangulation is a technique for checking data validity by utilizing things other than existing data as a basis for comparison with existing data (Moleong, 2009). In addition, triangulation is used to review related symptoms and phenomena from different aspects and perspectives. There are two types of triangulation: method triangulation and data sources. Then related to technical data analysts Miles, Huberman, and Saldana (in Nasirah, 2016) said that there were three lines of qualitative data analysis carried out, namely, data condensation (data condensation), data presentation (data display), and conclusion drawings/verifications.

3. Results

Kumanis Village is located in Sumpur Kudus District, Sijunjung Regency, West Sumatra Province, ± 30 Km from the Regency Capital and ± 120 Km from the Capital City of West Sumatra Province, with an area of 1.712 Ha. With condition of the lowlands and hills are located ± 150-200 M above sea level with an average temperature of 24-34 c and an average rainfall of 3000-4000 mm / year. To the north, it is Taluak Village, Tanah Datar Regency; to the south it is Guguak Village, Koto VII Subdistrict, Sijunjung Regency, to the west is Sawah Lunto City and to the east is Tanjung Bonai Aur Village and South Tanjung Bonai Aur Village.

Kumanis Village consists of three Jorongs, namely: Jorong Tanjung Alam with an area of 596 Ha 2, Jorong Tanjung Raya with an area of 262 Ha and Jorong Tanjung Gadang with an area of 854 Ha, where Jorong Tanjung Alam is the Village Government Center, and in Jorong Tanjung Raya is the Government Center Subdistrict. The population of Kumanis Village is 2266 people, consisting of 570 families spread over three Jorongs with details per Jorong, namely, Jorong Tanjung Alam 821/226 families, Jorong Tanjung Raya 681/141 families and Jorong Tanjung Gadang 764/203 families (Kumanis Village Government). , 2014).

Transparency of Kumanis Village Fund Financial Management

Transparency or openness of village financial management is financial management that is managed openly and not hidden from community members and carried out based on existing legal and regulatory guidelines (Bauhr & Carlitz, 2021; Dhaoui, 2021; Pyone & Mirzoev, 2021). With this, it is hoped that related parties can control and monitor village financial management. This transparent principle is fundamental so that village financial management can fulfill all the rights of community members and avoid conflicts in the village.

Public policy publications are carried out using communication tools (strategy 1), handling complaints through the mass media (strategy 2) and community meetings (strategy 3) are in the management of village funds. Meetings are held externally and internally, closed or open meetings (Bentia, 2021). The three elements are one unit, if there is one aspect that is incomplete or fulfilled, it cannot be said to be transparent.

Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management states that village heads must submit a written APBDesa realization report including village funds to the community through easily accessible information media, such as bulletin boards. The task of community members is to control and actively participate in village deliberation meetings held by the Village Consultative Body (BPN). Sessions are one of the most essential mechanisms in forming accountable government political governance (Bentia, 2021). In addition, village officials also installed billboards in each jorong that contained details of the number of village funds used for development. In addition, this information is also helpful in obtaining feedback from stakeholders and the community (Schonhardt-Bailey et al., 2022). To realize good governance for the community, it is necessary to have openness and ease of access as well as community involvement in the process of implementing government administration to realize various other indicators. This is a fundamental aspect to realize good governance.

Public policy publications containing village financial management in Kumanis Village are detailed in the Accountability Report for the Realization of the Implementation of the Village Budget for Fiscal Year 2020. This report is published through billboards displayed in several places, namely on every public road on the jorongs of Kumanis Village, at the Village Mayor's Office. Kumanis, the Kumanis Village Website, and the Kumanis Village social media page. Based on interviews with the Village Head, Head of Planning Affairs, and Head of the Kumanis Village Service section, billboards containing information on the financial management of Kumanis Village have been installed in an easily accessible place.

At the beginning of each annual period, the village mayor always holds an inaugural meeting to start his government activities. One of the deliberations in this meeting was about the previous year's financial accountability report by the village mayor. The Village Mayor invites the Village Consultative Body, the intelligentsia, and other Village institutions to reach the general public.

"Usually at the first deliberation, the Village meeting for LKPJ (Accountability Report), the village head will involve the BPN, representatives from the community, including existing Village Institutions."

In addition, to start his government activities, the Village Head informs the community about the Village government's activity plans that will be carried out in the current year. This is done so that

the community knows the development plan that the government has budgeted through the Village Fund. However, the publication of development plans using billboards has drawbacks. The billboard fee was not paid at the beginning of the government period. Therefore, the government uses the Village website as a medium to publish Village development plans to the public.

"After that, every year we inform the public through billboards. There are two types of information; the first is the Village Government Activity Plan for this year, and also the report on the realization of the implementation of the following year's activities, so we display two billboards, two in one place" (Kamel, 2021)

This is supported by the statement of the Head of Kumanis Village Planning Affairs as follows:

"For the past few years, we are still in the form of billboards, but due to limited funds at the beginning of the year [because funds are usually disbursed in April], so we can implement it as early as April. But now that there is a Village Website Manager, we can access such as APB documents on the Village Website" (Melka, 2021).

The information published on the Village website is also used by the Regency government to make reports in assessing the performance of the Village government. Not only that, the village website is also accessed by the ministry to monitor the progress of village development. Furthermore, the following statement of interview results:

"For the implementation of openness, because this is not reviewed in public information disclosure, so we distribute it through the Village Website. Then later it will be processed in the Regency, and seen up to the ministry because this Village Website has a link with the ministry..." (Kamel, 2021)

In addition to the website and billboards, reports on the realization of activities are also published on the village's official social media, such as Facebook. The goal remains to reach the community and nomads more broadly and quickly.

"Besides the billboards, Sir, there is also information on social media, Facebook, and the Village website, then through regular meetings, which are held every month, it is usually conveyed what activities will be carried out every year, sir." (Rino, 2021)

In addition, the government also involves other village government institutions, such as the Village Consultative Body. This institution is tasked with accommodating and channeling the aspirations of the village community to the village government. This institution is also responsible for discussing and agreeing on policies the village government sets. Followed by the following statement:

"It will also be submitted to the Village Consultative Body (BPD) by the village head at the beginning of the year... For example, this year, the current year's accountability will be submitted to the BPD at the beginning of next year. Later, the government will also make it in the form of billboards as well" (Melka, 2021)

Billboards are prepared by the village government and are installed in strategic places. Even the billboards were placed in remote villages to reach the wider community. The information displayed on the billboard includes the previous year's activity realization report and the village income budget for the current year.

The Head of the Kumanis Village Service section also expressed the same thing as follows:

"For information openly to the people of Kumanis Village... every year we make a kind of billboard, every Jorong (smaller village). The Village Revenue and Expenditure Budget for the current year is shown and a report on the realization of activities in the previous year. There, the community can see all the activities that have been proposed and activities that have been able to be funded by the Village Budget" (Rino, 2021)

Next to the following statement:

The realization of the activities carried out in the previous year was also [delivered] at the Village Deliberation. At the Village Deliberation, it is reported in its entirety [activity realization report] to village bodies and institutions and invited community leaders. The information consists of reports of activities that have been carried out and activities that could not be carried out in the previous

year, along with the reasons. So every activity that is carried out is reported and every activity that is not carried out is also reported for what reason" (Rino, 2021).

4. Discussion

The principle of transparency in reporting and accountability for village financial management in Kumanis Village has been seen from the preparation stage where the Village Mayor's Accountability Report is discussed first in the Village Deliberation before being stipulated as a Village Regulation. The village meeting to discuss and determine the accountability report of the Village Mayor involves BPN, representatives from the community, existing village institutions and community leaders. In the deliberation, the activities that have been carried out, as well as activities that cannot be carried out, accompanied by explanations and reasons why they cannot be carried out are discussed. So every activity that is carried out is reported, and every activity that is not carried out is also reported with the reason. The Village Regulation was submitted to the BPN and the Sijunjung Regent through the Sumpur Kudus District Head. To convey or inform the public, the Kumanis Village Government uses billboards displayed in every Jorong and one around the Village Mayor's Office. In addition to the media billboards, announcements in mosques, public places, Village social media (Village website and Village Facebook page) as well as Village information boards.

The village government decided to use social media, because it was able to increase citizen participation and engagement in decision making and policy development, making it easier for the government to be open and transparent. Citizen engagement increases when the public trusts government institutions (Islam et al., 2021). Therefore, studies such as Islam et al (2021) explain that an open and transparent government is easier to obtain public support. Citizen engagement plays an important role in supporting local government policies and programs. Such as participating in implementing the mutual cooperation policy, providing feedback on government programs, implementing appeals to support village programs. The Kumanis Village Government considers social media very powerful because social media has unique attributes compared to other forms of communication. This attribute is dependent on user-generated content, where content is created and distributed by users themselves to the public in real time. These properties of social media can be a strategy to facilitate government openness and accountability (Stamati et al., 2015). The advantages of using social media in government are more efficiency, users feel comfortable (because the control is in their hands), increase transparency, accountability, citizen involvement, and improved trust.

The use of social media technology has advantages such as being able to encourage collective action. In addition, the information conveyed through social media is easily accessible and can attract members with shared interests. The information submitted is directly addressed to the public without going through a long hierarchy. In other words, information conveyed through social media can answer the limitations of space and time (Amichai-Hamburger, 2008). With the unique attributes and advantages, social media can be used by local governments to increase their transparency. A transparent government can increase public trust, so that this condition is able to encourage the government to play a more active role in carrying out their government functions. In this condition, the government can implement the planned program, and the community is responsible for overseeing the program implementation process, and can access information about the implementation of the program.

5. Conclusion

This study aims to analyze the application of the principles of transparency, accountability and participation in village financial management in Kumanis Village 2020. The principle of transparency in the reporting and accountability aspects of village financial management in Kumanis Village has been seen from the preparation stage where the Village Mayor's Accountability Report is discussed especially in the Village Deliberation. before being stipulated as a Village Regulation. To convey or inform the community, the Kumanis Village Government uses billboards that are displayed in every Jorong and one around the Village Mayor's Office. In addition to

billboards, announcements in mosques, public places, through Village social media (Village website and Village Facebook page) and Village information boards. The village government decided to use social media, because it was able to increase citizen participation and engagement in decision making and policy development, making it easier for the government to be open and transparent. The Kumanis Village Government considers social media to be very powerful because social media has unique attributes compared to other forms of communication. This attribute is dependent on user-generated content, where content is created and distributed by users themselves to the public in real time. These social media properties can be a strategy to facilitate government transparency and accountability.

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