

Strengthening Village Governance Based on Public Accountability in Realizing Good Governance

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Abstract

This study aims to analyze and formulate a model for strengthening village governance based on public accountability in realizing good governance. The main issues raised are the still low transparency, community participation, and accountability in financial management and public services at the village level, which has implications for low public trust in the village government. This study uses a qualitative approach with a case study design in several villages that serve as the research locus. Data were collected through in-depth interviews, participant observation, and analysis of village financial planning and reporting documents. Data analysis was conducted interactively through data reduction, data presentation, and drawing conclusions. The results show that strengthening village governance requires an integration between budget transparency, community participation in development planning, strengthening internal control systems, and optimizing the use of information technology in village public administration. In addition, the capacity of village officials in financial management and public services is a key factor in creating sustainable accountability. The resulting model emphasizes a collaborative approach between the village government, the Village Consultative Body, and the community through inclusive deliberation mechanisms and transparent financial reporting. The implications of this research provide conceptual contributions to the development of a public accountability-based village governance model as well as practical recommendations for local governments in strengthening village monitoring and development systems. Thus, strengthening public accountability-based governance becomes a strategic strategy in realizing the principles of good governance at the village government level.

Keywords: Village Governance, Public Accountability, Good Governance, Transparency, Public Administration

Abstrak

Penelitian ini bertujuan untuk menganalisis dan merumuskan model penguatan tata kelola pemerintahan desa berbasis akuntabilitas publik dalam mewujudkan *good governance*. Permasalahan utama yang diangkat adalah masih rendahnya transparansi, partisipasi masyarakat, dan akuntabilitas pengelolaan keuangan serta pelayanan publik di tingkat desa, yang berimplikasi pada rendahnya kepercayaan masyarakat terhadap pemerintah desa. Penelitian ini menggunakan pendekatan kualitatif dengan desain studi kasus pada beberapa desa yang menjadi lokus penelitian. Data dikumpulkan melalui wawancara mendalam, observasi partisipatif, serta analisis dokumen perencanaan dan pelaporan keuangan desa. Analisis data dilakukan secara interaktif melalui reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa penguatan tata kelola desa memerlukan integrasi antara transparansi anggaran, partisipasi masyarakat dalam perencanaan pembangunan, penguatan sistem pengendalian internal, serta optimalisasi pemanfaatan teknologi informasi dalam administrasi publik desa. Selain itu, kapasitas aparatur desa dalam pengelolaan keuangan dan pelayanan publik menjadi faktor kunci dalam menciptakan akuntabilitas yang berkelanjutan. Model yang dihasilkan menekankan pendekatan kolaboratif antara pemerintah desa, Badan Permusyawaratan Desa, dan masyarakat melalui mekanisme musyawarah yang inklusif dan pelaporan keuangan yang terbuka. Implikasi penelitian ini memberikan kontribusi konseptual

terhadap pengembangan model tata kelola desa berbasis akuntabilitas publik serta rekomendasi praktis bagi pemerintah daerah dalam memperkuat sistem pengawasan dan pembinaan desa. Dengan demikian, penguatan tata kelola berbasis akuntabilitas publik menjadi strategi strategis dalam mewujudkan prinsip-prinsip *good governance* di tingkat pemerintahan desa.

Kata kunci: Tata Kelola Desa, Akuntabilitas Publik, Good Governance, Transparansi, Administrasi Publik

Introduction

The transformation of governance after decentralization in Indonesia marks a paradigm shift from a centralized system to a more participatory, responsive, and locally-based system. Decentralization is not only interpreted as the delegation of administrative authority, but also as an effort to reconstruct the relationship between the state and communities at the grassroots level. In this context, villages are no longer positioned as mere administrative subordinates, but rather as development subjects with autonomy to regulate and manage the interests of their communities. The strengthening of village authority is emphasized through Law Number 6 of 2014 concerning Villages, which legitimizes ancestral rights, village-scale local authority, and independent governance and development management. This regulation expands the space for village community participation and encourages governance based on empowerment and independence (Law Number 6 of 2014 concerning Villages, 2014).

Along with the implementation of this policy, the significant increase in Village Fund allocation has implications for demands for accountability and transparency in its management. Village Funds, sourced from the State Budget (APBN), are intended to accelerate development, reduce disparities, and improve the welfare of village communities. However, the large budget managed by villages also poses the risk of misappropriation if not accompanied by an adequate internal control system and professional staff capacity. Therefore, village governance is required to implement the principles of public accountability, budget transparency, community participation, and social oversight to achieve good governance at the local level (Law Number 6 of 2014 concerning Villages, 2014).

Village governance in the era of decentralization faces various structural and cultural challenges, particularly related to the capacity of village officials in financial management and public services. The significant increase in authority and budget allocation through the Village Fund policy has not been fully matched by adequate technical competence, administrative literacy, and regulatory understanding at the village level. This limited human resources has resulted in weak budget planning, accountability reporting, and public service management that is not yet based on performance standards. Yet, village financial management demands the principles of transparency, accountability, participation, and budget discipline, as stipulated in Law Number 6 of 2014 concerning Villages and its derivative regulations, such as Minister of Home Affairs Regulation Number 20 of 2018 (Law Number 6 of 2014 concerning Villages, 2014; Minister of Home Affairs Regulation Number 20 of 2018, 2018).

In addition to capacity issues, another crucial challenge is the low level of transparency, accountability, and community participation in village development planning and oversight processes. Limited access to public information and weak internal control mechanisms, such as the function of the Village Consultative Body (BPD) and the internal control system, contribute to the emergence of various village fund misappropriations. This phenomenon indicates a gap between the designed regulatory framework and its implementation in the field. From a public administration perspective, weak internal and external oversight can reduce the effectiveness of governance and undermine public trust in village government. Therefore, strengthening public accountability systems and participatory oversight is a crucial prerequisite for preventing maladministration and abuse of authority at the village level (Law Number 6 of 2014 concerning Villages, 2014; Regulation of the Minister of Home Affairs Number 20 of 2018, 2018).

Research Methods

This research uses a qualitative approach with a case study design to in-depth analyze public accountability-based village governance practices in realizing good governance. This approach was chosen because it allows for contextual exploration of the dynamics of public administration at the village level, including aspects of transparency, participation, and internal control systems. The research locations were purposively selected in villages that receive relatively large Village Fund allocations and exhibit diverse governance characteristics. Data collection techniques included in-depth interviews with village heads, village officials, and members of the Village Consultative Body (BPD), participant observation of the village financial planning and reporting process, and analysis of official documents such as the Village Work Plan (RKPDes), Village Budget (APBDes), and financial accountability reports.

Data analysis was conducted interactively through data reduction, data presentation, and conclusion/verification stages to identify patterns of public accountability implementation and the factors influencing them. Data validity was maintained through triangulation of sources and methods, as well as member checking with key informants to ensure the credibility of the findings. The analysis results were then used to formulate a model for strengthening village governance based on the principles of transparency, accountability, participation, and effectiveness as the main pillars of good governance. With this approach, the research is expected to be able to produce conceptual and practical recommendations that are relevant to the development of public administration at the village government level.

Result and Discussion

The research results show that the implementation of village governance has undergone significant progress following the strengthening of village authority through Law Number 6 of 2014 concerning Villages. Villages have greater autonomy in financial management, development planning, and the provision of public services. However, the research found that institutional strengthening has not been fully matched by the human resource capacity of village officials. Most officials still face challenges in preparing regulatory-based financial reports, managing administrative archives, and using village financial system applications.

From a public accountability perspective, budget transparency has begun to be implemented through the installation of Village Budget (APBDes) billboards and the publication of financial reports in village offices. However, community participation in development planning and evaluation remains procedural and substantive. Village deliberation forums have not yet fully become inclusive deliberative spaces. Furthermore, internal oversight mechanisms, both by the

Village Consultative Body (BPD) and the activity management team, remain weak in their performance-based control and evaluation functions.

The research also found a correlation between apparatus capacity, the use of information technology, and the level of accountability in Village Fund management. Villages that have utilized digital systems for administration and reporting demonstrate greater transparency and faster service responses. Conversely, villages with manual governance tend to experience reporting delays and minimal supporting documentation. The findings of this study confirm that public accountability is a primary prerequisite for realizing good governance at the village level. Conceptually, the principles of good governance encompass transparency, accountability, participation, effectiveness, and the rule of law. In the village context, budget transparency through the publication of the Village Budget (APBDes) is an initial step, but it is not sufficient to guarantee substantive accountability. Accountability requires accountability mechanisms that are not only administrative but also social, through participatory community oversight.

Strengthening village governance based on public accountability must also be understood within the framework of fiscal decentralization, which provides villages with ample scope to manage Village Funds. Without an adequate internal control system, the opportunity for budget irregularities remains open. Therefore, an integration is needed between increasing the capacity of the apparatus, strengthening the function of the Village Consultative Body (BPD) as a control institution, and optimizing information technology to support transparency and efficiency in village public administration. Furthermore, this study proposes a model for strengthening village governance based on three main pillars: (1) improving the competence of apparatus through ongoing training; (2) digitizing the village administration and financial system; and (3) strengthening community participation through inclusive and transparent deliberation mechanisms. This model demonstrates that strengthening accountability is not only technocratic, but also normative and participatory. Thus, strengthening village governance based on public accountability is a fundamental strategy for realizing good governance. Consistent implementation of these principles will increase public trust, improve the quality of public services, and strengthen the legitimacy of village government within the national public administration system.

Conclusion

The results show that strengthening village governance requires an integration between budget transparency, community participation in development planning, strengthening internal control systems, and optimizing the use of information technology in village public administration. In addition, the capacity of village officials in financial management and public services is a key factor in creating sustainable accountability. The resulting model emphasizes a collaborative approach between the village government, the Village Consultative Body, and the community through inclusive deliberation mechanisms and transparent financial reporting. The implications of this research provide conceptual contributions to the development of a public accountability-based village governance model as well as practical recommendations for local governments in strengthening village monitoring and development systems. Thus, strengthening public accountability-based governance becomes a strategic strategy in realizing the principles of good governance at the village government level.

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