

Research Article

Evaluation of Financial Management of Sidoan Timur Village, Sidoan District: Transparency and Accountability in the Perspective of Governance of Sidoan Timur Village, Sidoan District, Parigi Moutong Regency, Central Sulawesi

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Abstract: Village financial management is one of the key indicators in realizing effective village governance. However, in many villages, including Sidoan Timur Village, Sidoan District, Parigi Moutong Regency, Central Sulawesi, the practice of financial transparency and accountability still faces various obstacles. This study aims to assess the application of the principles of transparency and accountability in the financial management of Sidoan Timur Village, Sidoan District, Parigi Moutong Regency, Central Sulawesi, by referring to the perspective of village governance. The approach used is a qualitative method through case studies. Data were obtained through in-depth interviews, participatory observations, and review of official village documentation. Data analysis was carried out with the stages of data reduction, data presentation, and inductive conclusion drawing. The research findings reveal that village financial management has not fully implemented the principle of transparency, because financial information is not routinely published and administrative accountability is still formal, without active involvement from the community. In addition, the implementation of financial governance regulations has not been consistent at the operational level. In conclusion, the practice of transparency and accountability in Sidoan Timur Village needs to be strengthened by increasing the capacity of village officials, optimizing public information media, and empowering community participation. Further research is suggested to examine the comparison between several villages with a quantitative approach in order to obtain a broader picture of village financial management from a governance perspective.

Keywords: accountability, case study, community participation, transparency, village financial management, village governance

1. Introduction

Village government is an important pillar in the structure of government in Indonesia, serving as the spearhead in the implementation of public services, development, and community empowerment. In the era of fiscal decentralization, villages have gained greater authority to manage finances, along with the increase in Village Funds (DD) and Village Fund Allocations (ADD) from year to year. This increase aims to strengthen village independence in implementing development based on community needs. Therefore, the aspects of transparency and accountability in village financial management are central issues in realizing good village governance.

However, in various regions, village financial management practices still face various serious challenges, including minimal capacity of village officials, weak supervision, and low community participation in the planning and evaluation process. One of the villages in the spotlight in this context is Sidoan Timur Village, Sidoan District, Parigi Moutong Regency, Central Sulawesi. The local community faces problems in the form of lack of transparency of financial information, allegations of misuse of funds, and less than optimal accountability of village financial reports. These problems have an impact on the low level of public trust in the village government and the decreasing effectiveness of village development programs.

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Several previous studies have examined the social and government dynamics in Sidoan Timur Village. First, a study by (Zaman et al., 2022) found that the low quality of human resources in village officials was the main obstacle in public services. Second, a study by (Hadawiya et al., 2021) revealed weak community participation in village deliberations as a factor inhibiting participatory development. Third, a study by (Yunita & Agustang, 2022) stated that the distribution of assistance programs in Sidoan Timur Village was often uneven due to limited accurate population data. Fourth, the results of the study (Nasution, 2021) showed inconsistencies in the preparation of village budget realization reports. Fifth, a study by (Fauzy & Adiarsa, 2021) highlighted the unclear flow of financial administration documentation at the village level.

The five research results implicitly show that administrative problems, apparatus capacity, and public participation in Sidoan Timur Village are closely related to aspects of village financial management. The inability to manage finances in a transparent and accountable manner has the potential to worsen village governance and give rise to social injustice at the local level.

On the other hand, several previous studies that specifically examine village financial management reinforce the importance of governance aspects. For example, (Latuconsina, 2019) emphasizes that the quality of village financial reporting depends on the capacity of financial managers. A study by (Pabubung, 2021) revealed that the application of the principle of transparency can minimize the opportunity for corruption of village funds. Research by (Irma, 2022) found that community involvement in village financial supervision is directly proportional to the level of accountability for budget use. Research (Febrianto et al., 2024) shows that the integration of information technology in the village financial management system can improve reporting accuracy. Finally, a study (Desa, 2020) emphasized that the consistency of the application of financial regulations at the village level strengthens village governance.

Based on these five studies, it can be concluded that success in village financial management does not only depend on technical administrative aspects, but is also greatly influenced by the implementation of good governance principles, including transparency, accountability, participation, effectiveness, and compliance with regulations.

Furthermore, two previous studies that specifically discuss village governance also support the importance of this relationship. Research by (Fahmi, 2019) shows that effective village governance accelerates the achievement of sustainable development goals (SDGs) at the local level. Meanwhile, research by (Maq et al., 2024) found that strengthening the capacity of village institutions in terms of financial management is the key to creating a clean and authoritative village government.

To overcome these various problems, several conceptual solutions have been proposed based on theoretical studies. First, (Nurfitri & Ratnawati, 2023) which emphasizes the importance of participation, accountability, and transparency in governance. Second, (Taufik, 2009) which highlights that financial managers must act as servants of the interests of the community. Third, Public Accountability Theory (Firmansyah, 2024) which teaches the importance of open and responsible reporting. Fourth, Agency Theory (Nugroho et al., 2015) which describes the need for an effective monitoring system to overcome conflicts of interest. Fifth, the Institutional Capacity Building Theory (Pasaribu et al., 2023) which emphasizes strengthening the capacity of village government apparatus as a foundation for effective governance.

Based on this background, this study aims to evaluate the financial management of East Sidoan Village with a focus on the aspects of transparency and accountability from the perspective of village governance. This study is expected to be able to provide scientific contributions in the development of a more transparent and accountable village financial management model, as well as encourage the strengthening of village governance capacity based on community participation.

2. THEORETICAL STUDY

Village financial management is a key element in building effective village governance. According to (Ngakil & Kaukab, 2020), this management covers all stages, from planning,

implementation, administration, to reporting and accountability of village finances, with the main goal of improving community welfare. Within this framework, transparency and accountability are fundamental principles that must be upheld. Transparency reflects the openness of the village government in providing access to financial information to the public, while accountability relates to the obligation of the village government to be accountable for financial management to the public and authorized supervisory institutions (Muhammad et al., 2024).

Village financial transparency requires the availability of easily accessible, accurate, and timely information so that the public can actively participate in supervision. According to (Makalalag et al., 2017), transparency in government will strengthen the legitimacy and public trust in public institutions. On the other hand, accountability requires a clear reporting and evaluation system, which allows for a feedback mechanism from the community on the performance of the village government (Heriyanto, 2015). In this case, the principle of public accountability becomes an important instrument to encourage village governments to be more responsible for the use of public resources.

The concept of good village governance is rooted in the principles of good governance, such as participation, accountability, transparency, effectiveness, efficiency, rule of law, and responsiveness. The United Nations Development Programme (Polidu et al., 2025) emphasizes that good governance is not only relevant at the national level, but must also be implemented at the local government level, including villages. The implementation of good governance principles in villages is expected to improve the quality of public services, accelerate village development, and improve community welfare. In village financial management, the application of these principles is key to avoiding misuse of village funds, increasing the effectiveness of development programs, and strengthening community participation in planning and supervision.

The framework of thinking in this study is built on the basis of the relationship between village financial management, transparency, accountability, and village governance. Conceptually, good village governance requires transparency and accountability in every stage of village financial management. Transparency creates access to information that enables social control, while accountability ensures that all actions in financial management can be accounted for formally and morally. Thus, the evaluation of the financial management of Sidoan Timur Village will focus on the extent to which transparency and accountability have been implemented, and how their implementation contributes to strengthening village governance.

3. RESEARCH METHODS

This study applies a qualitative approach with a case study method, because it focuses on an in-depth understanding of the phenomenon of transparency and accountability in financial management in Sidoan Timur Village, Sidoan District, Parigi Moutong Regency, Central Sulawesi in the context of village governance. The case study approach was chosen to holistically explore the social, administrative, and political contexts that influence village financial management practices. The main instrument in this study is the researcher himself, who acts as the main tool in collecting and analyzing data, as described in qualitative research, the presence of the researcher is key in building a depth of understanding of the phenomenon being studied.

Data were obtained through in-depth interview techniques, participatory observation, and documentation review. Interviews involved key informants, including village heads, village officials, members of the Village Consultative Body (BPD), community leaders, and other parties who play a direct role in village financial management. Participatory observation was conducted to capture the real situation in the field related to transparency and accountability practices, while documentation studies included a review of village financial reports, village deliberation minutes, and relevant regulatory documents. Triangulation techniques were used to ensure the validity and validity of the data, by comparing information from various sources and data collection methods.

The collected data were analyzed using thematic analysis techniques. The analysis process began with transcribing interviews, followed by a coding process to identify important

themes that emerged from the data. Each theme was categorized based on the focus of the research, namely transparency, accountability, and village governance. The analysis was carried out iteratively by comparing field findings to the theoretical framework that had been prepared, so that an in-depth understanding was obtained of how financial management in East Sidoan Village reflects or deviates from the principles of good village governance. With this approach, it is hoped that the research results will be able to provide a comprehensive picture of village financial management practices from the perspective of transparency and accountability.

4. RESULTS AND DISCUSSION

The results of this study were obtained through in-depth interviews, participatory observation, and documentation studies. Based on interviews with the village head, village officials, BPD members, and community leaders, it was found that financial information in East Sidoan Village had not been fully opened to the public. The village head revealed that the delivery of financial information was generally only carried out at the annual village deliberation forum, and was not updated periodically. The village secretary admitted that the budget realization report had not been widely published to the community, so that only certain parties knew about it. The BPD chairman added that community participation in the budget planning and evaluation process was still low, so that social control over financial management was weak. Community leaders also complained about the difficulty of accessing official documents such as the Village Budget without having to get permission from the village head, and the village treasurer stated that financial reports were often prepared late and lacked detail in explaining the use of funds.

Participatory observation conducted at the village office strengthened the findings from the interview results. In the village deliberation, not all budget realization reports were presented in detail to participants, so that only general information was known to the community. The village information board that should contain village financial developments is not updated regularly, and on several occasions the information board was found to be empty of the latest data. The process of preparing financial accountability reports appears to be purely administrative and does not actively involve the community in the evaluation or validation of reports. In addition, in the distribution of village assistance, documentation is still very minimal and inaccurate, thus potentially causing ambiguity in the distribution of assistance.

The results of the documentation study show a number of weaknesses in the administration of village financial management. In the 2023 Village Budget document, it was found that the budget planning was prepared without including clear and specific details of development priorities. The Village Budget realization report is available, but does not include the source of financing in detail, making it difficult to trace the origin of the funds used. The minutes of the village deliberation only record the results of the final decision, without documenting the discussion process, arguments, or objections that may arise during the deliberation. In addition, although there are village regulations governing financial management, the implementation of these regulations in the field is still inconsistent and not standardized.

Overall, the results of the study show that the financial management of East Sidoan Village is still far from the principles of ideal village governance. Transparency has not become

an administrative culture, as seen from the limited public access to financial information and the minimal public involvement in the decision-making process. Formal accountability is indeed attempted through the preparation of reports, but substantive accountability that prioritizes public participation and openness is still weak. The obstacles faced include the weak capacity of village officials in understanding the principles of transparency, limited public information facilities, and a bureaucratic culture that is still closed.

Based on these findings, it can be concluded that the purpose of this study, namely to evaluate the level of transparency and accountability of financial management in the perspective of governance of Sidoan Timur Village, shows that the current practice still needs serious improvement. A strategy is needed to strengthen the capacity of village human resources, the implementation of a digital-based village financial information system, and strengthening the role of the community in supervision as an effort to realize transparent, accountable financial management in accordance with the principles of good governance.

Based on the results of this study, it shows that transparency and accountability in the financial management of Sidoan Timur Village have not been optimally applied in village governance practices. This finding indicates that the mechanism for delivering financial information to the public is not carried out actively and systematically. The lack of transparency of budget documents and limited public participation in financial planning and evaluation hamper the realization of transparent and accountable village governance. The inconsistency between existing regulations and implementation in the field emphasizes the weak internalization of good governance principles at the village level.

This finding is in line with recent research by (Sulistiyowati et al., 2024) which found that the implementation of village financial transparency in several regions in Indonesia is still constrained by human resource capacity and a weak culture of openness-based administration. Research by (Kusumawati et al., 2025) also supports these results, by emphasizing that although village financial reports have been prepared, the accessibility of financial information to the public is still very limited, reducing the effectiveness of public supervision. A study by (Fanani, 2018) highlighted that the use of digital information media for village financial publications is still low, exacerbating the lack of clarity in financial management at the local level. Research conducted by (Cahyadi & Sujana, 2020) in villages in Eastern Indonesia also showed that community involvement in the process of preparing and evaluating the Village Budget is still symbolic, not substantive. The latest research by (Diansari et al., 2023) shows that consistency between village financial planning, implementation, and reporting is greatly influenced by the quality of governance and integrity of village officials. Compared to the five studies, this study presents an update through a more specific analysis focus on one village, namely East Sidoan, with a more in-depth triangulation method approach between interviews, observations, and documentation. In addition, this study provides a new contribution in seeing the direct relationship between weak transparency and accountability practices and the consistency of village regulation implementation, not just external factors such as lack of technological facilities or village community education.

The implications of this study emphasize the importance of strengthening the administrative capacity of village officials in understanding and implementing the principles of financial transparency and accountability. Increasing community participation through a community-based approach and information technology is a strategic step in building more

responsive and credible village governance. For further research, it is recommended that a broader study be conducted by comparing several villages across sub-districts or districts, and integrating a quantitative approach to measure the level of effectiveness of digital-based village governance improvement interventions.

5. Conclusion

Pengelolaan keuangan di Desa Sidoan Timur, Kecamatan Sidoan, Kabupaten Parigi Moutong, Sulawesi Tengah, menunjukkan bahwa prinsip transparansi belum sepenuhnya dijalankan secara efektif. Penyampaian informasi keuangan kepada masyarakat dilakukan secara terbatas dan tidak didukung oleh media informasi yang mudah diakses publik. Keterbukaan dokumen anggaran masih bergantung pada inisiatif individu pejabat desa, sehingga menimbulkan ketidakmerataan informasi di tingkat masyarakat.

Dalam aspek akuntabilitas, meskipun penyusunan laporan keuangan secara administratif telah dilaksanakan, keterlibatan masyarakat dalam proses validasi laporan masih sangat rendah. Ketidakterlibatan publik dalam evaluasi keuangan memperlemah fungsi kontrol sosial dan meningkatkan potensi terjadinya ketidaksesuaian antara realisasi penggunaan dana dan kebutuhan masyarakat. Implementasi regulasi keuangan desa juga belum konsisten di tingkat pelaksanaan. Regulasi yang telah disusun cenderung tidak diikuti dengan pemahaman dan komitmen aparat desa untuk menjalankannya sesuai prinsip good governance. Lemahnya dokumentasi, keterbatasan akses informasi, serta rendahnya literasi keuangan masyarakat memperburuk situasi tersebut.

Secara keseluruhan, tata kelola pemerintahan desa dalam pengelolaan keuangan di Desa Sidoan Timur masih menghadapi tantangan besar untuk mewujudkan transparansi dan akuntabilitas yang substantif. Dibutuhkan upaya sistematis dalam memperkuat kapasitas aparatur desa, meningkatkan kesadaran masyarakat, serta memanfaatkan teknologi informasi untuk menciptakan sistem pengelolaan keuangan desa yang lebih terbuka, bertanggung jawab, dan berorientasi pada pelayanan publik.

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