

Research Article

# Implementation of Village Budget Policy: Transparency, Accountability, and Public Trust in Bumi Harapan Village, Tanah Laut Regency

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**Abstract.** This study aims to analyze the implementation of the Village Revenue and Expenditure Budget (APBDes) policy in Bumi Harapan Village, Tanah Laut Regency, with a focus on the pillars of transparency, accountability, and its impact on public trust. Using a descriptive qualitative method with a case study approach, this study collected data through participant observation, documentation, and in-depth interviews with key informants such as the Village Head, the Village Consultative Body (BPD), and community leaders. The results indicate that the implementation of the APBDes has met the minimum standards of good village governance through the fulfillment of formal transparency and administrative accountability. There is a strong political will from the village government to open access to budget information and high compliance with standard operating procedures (SOPs) and vertical audits from the district government. However, gaps were found in the substantive transparency dimension; the presentation of budget data through outdoor media was considered too technical and difficult for the general public to understand. Public trust in Bumi Harapan Village was proven to be multidimensional and strongly influenced by results-based legitimacy, such as tangible infrastructure improvements and fair distribution of social assistance. In addition to physical performance, the personal integrity and honesty of leadership figures are crucial factors in building village social capital. The research suggests a transformation from passive transparency to active, educational transparency through the use of simple infographics at the RT/RW level to increase the community's substantial understanding of the village budget.

**Keywords:** Accountability; Policy Implementation; Public Trust; Transparency; Village Budget.

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## 1. Introduction

The implementation of the Village Revenue and Expenditure Budget (APBDes) policy is a systematic process in which the village government and the community implement the annual village financial plan to regulate village rights and obligations that can be valued in monetary terms. Conceptually, implementation is not simply an administrative action, but rather a complex interaction between policy objectives, implementer capacity, and social environmental responses. (Febriyan & Lestari, 2023) In the global discourse of public administration, this phenomenon is closely related to efforts to minimize information asymmetry between the government as agent and the community as principal. Transparency in this context is defined as the openness of village governments in providing adequate, accurate, and easily accessible information regarding financial management to stakeholders. Meanwhile, accountability refers to the moral and legal obligation of village officials to be accountable for every rupiah spent, both in terms of procedures and results. Public trust itself is the end product of public perception of the government's integrity and competence in meeting citizen expectations. (Kawatu et al., 2024) Without a deep understanding of these three pillars, budget implementation will become merely a routine formality that lacks its empowering spirit. The

enactment of Law Number 6 of 2014 concerning Villages has shifted the development paradigm from "building villages" to "villages developing." This change grants villages, including those in Tanah Laut Regency, broad autonomy to manage their own financial resources. (Mamengko et al., 2024) This transformation of local governance aligns with trends in other Global South countries, such as India's Gram Panchayat system or the Philippines' Barangay system, which also emphasize fiscal decentralization as a key to inclusive development. However, the large amount of village funds flowing annually demands a prepared mentality and capacity of the lower-level bureaucracy. The implementation of the Village Budget (APBDes) is now a major focus of the bureaucratic reform agenda, as villages are considered the frontline of public services. Governments from the central government down to the regional level, such as Tanah Laut Regency, continue to strive to integrate oversight systems to ensure that village autonomy is not misinterpreted as unlimited freedom, but rather freedom that must be accounted for for the sake of regional progress. (Wahyiah, 2025).

In the research location of Bumi Harapan Village, Tanah Laut Regency, the implementation of transparency and accountability principles faces unique yet crucial challenges. This village is strategically located with high community expectations for infrastructure development and economic empowerment. Transparency practices are tested not only through physical instruments such as the Village Budget (APBDes) billboard, but also through the quality of communication in the village development planning meeting (Musrenbangdes). (Novitasari & Iswara, 2024) A frequently occurring problem is the phenomenon of decoupling, where there is a gap between seemingly perfect administrative reports and the understanding of residents who feel they have not been fully involved in budget oversight. This information gap creates a gap that must be closed through strengthening the internal oversight system and the active involvement of the Village Consultative Body (BPD) as a representative of the people's voice. There is a very strong correlation between the quality of APBDes policy implementation and the level of public trust placed in it by the residents of Bumi Harapan Village. Public trust does not grow in a vacuum; it is the accumulation of residents' experiences interacting with village services and seeing the tangible results of the budget. (Aini et al., 2025) If transparency is seen as a window into the inner workings of village government, then accountability is evidence that the processes within it provide tangible benefits to all residents. In many cases, low trust is triggered by a lack of transparency in the procurement of goods/services or the distribution of social assistance, which is perceived as unfair. Therefore, building social legitimacy requires consistency between what is planned, implemented, and reported to the public. Given the above phenomenon, an in-depth study of the implementation of the Village Budget (APBDes) policy in Bumi Harapan Village is highly relevant within the framework of Good Village Governance. (Madinah & Syafitri, 2025). The problems that arise often lie not in the absence of regulations, but rather in how these regulations are internalized by actors at the village level. This research aims to comprehensively capture the reality of policy implementation, from technical obstacles in financial reporting to the social and psychological impact on public trust. By understanding these dynamics, it is hoped that practical policy recommendations can be formulated to strengthen the pillars of transparency and accountability, so that the Village Budget (APBDes) truly functions as a driving force for prosperity, fully trusted by all levels of society. (Anggara et al., 2025).

## 2. Theoretical Basis

Public policy implementation is essentially a crucial process in the policy cycle that determines whether the normative goals set by the government can be transformed into realities that have a tangible impact on community welfare. In the context of village governance in Indonesia, the implementation of the Village Revenue and Expenditure Budget (APBDes) is a manifestation of the mandate of Law Number 6 of 2014 concerning Villages, which prioritizes local community autonomy and empowerment. (Sinaga et al., 2022) Theoretically, successful implementation is heavily influenced by structural variables such as bureaucratic capacity, economic resources, and socio-political environmental support. This study focuses on three main pillars: transparency, accountability, and public trust. A deeper look at transparency reveals that this concept refers to the principle of openness that allows the public to have access to accurate, honest, and timely information regarding government policies, in-

cluding aspects of village finances.(Azizah & R, 2023). In international literature, Agency Theory is highly relevant to analyzing this relationship, where the village government is positioned as an agent entrusted by the community as principal to manage public resources. Transparency serves as a key mechanism to reduce information asymmetry and minimize the potential for deviation (moral hazard). However, effective transparency does not stop at providing physical data (data availability), but must also reach the stage of information accessibility and intelligibility. This aligns with the concept of Substantive Transparency, where citizens from various educational backgrounds are able to interpret budget figures as part of their rights.(Zaki et al., 2023).

In line with this, accountability is a supporting pillar that requires village officials to be accountable for every financial action and decision they take. This accountability is divided into two main dimensions: vertical accountability (reporting to higher authorities/districts) and horizontal or social accountability, which is directed directly to the village community.(Gulo & Kakisina, 2023)From the perspective of good governance, administrative accountability must be accompanied by outcome-based accountability, which ensures that every unit of money in the Village Budget (APBDes) is allocated to programs that provide maximum public benefit. When transparency and accountability are implemented consistently, valuable social capital is formed: public trust. Public trust is defined as citizens' positive expectations of the integrity, competence, and benevolence of the village government.(Fitrianti & Sari, 2024)Theoretically, this trust is multidimensional, encompassing institutional trust based on system performance and interpersonal trust based on the personal integrity of local leaders. In rural areas, leadership character is often a strong determinant of citizen trust, where the honesty of a leader is valued more than merely technically perfect financial reports. The synergy between educational transparency, responsive accountability, and tangible development performance will create strong social legitimacy for village governments. Without this trust, community participation in development will tend to be passive and skeptical, which in the long term can hinder the effective implementation of the Village Budget (APBDes) policy itself. Therefore, strengthening this theoretical foundation confirms that the integrity of village financial governance is not merely a matter of regulatory compliance, but rather a continuous effort to build healthy relationships between the state and society through authentic transparency and accountability.(Ardiansyah et al., 2024).

### 3. Research Methods

This study uses a qualitative method that produces descriptive data in the form of written and spoken words from observable behavior to gain an in-depth understanding of the phenomenon of APBDes policy implementation in Bumi Harapan Village without making statistical generalizations. The main focus of this method is to capture the meaning behind the reality of transparency and accountability in the field through a descriptive case study design that allows for in-depth exploration of individuals, groups, or events through multi-source data collection.(Ramli et al., 2023). Through this approach, researchers can dissect the complexity of the relationship between the village government and the community in the context of subjective and situational public trust. The research location was determined in Bumi Harapan Village, Tanah Laut Regency, South Kalimantan Province, which was chosen purposively because it has representative budget management dynamics to illustrate the challenges of village governance in the area. Informants were determined using purposive sampling techniques to select individuals who have authority and in-depth understanding of the problem, including the Village Head as the holder of financial power, the Village Secretary as the technical coordinator, the Chairperson of the Village Consultative Body (BPD) as the supervisor, as well as community leaders and residents who are active in the Village Development Planning Meeting (Musrenbangdes). This diversity of informants aims to ensure the credibility of the data from the perspective of both policy implementers and policy beneficiaries.

To obtain comprehensive data, the researchers employed three primary data collection techniques: passive participant observation through direct observation of physical transparency mechanisms, semi-structured in-depth interviews to explore the commitment of village officials, and documentation through review of official documents such as the Village Development Planning Agency (LPPD) and physical evidence of development to verify administrative compliance. All collected data were then analyzed using the Miles, Huberman, and

Saldaña Interactive Model, which encompasses data reduction to simplify raw information, data display in the form of systematic descriptive narratives, and conclusion drawing and verification to find solid meaning. To ensure the validity and reliability of the research results, the researchers employed source triangulation by comparing information between informants and technical triangulation by comparing interview data with observational and document results. Furthermore, the researchers conducted member checks by reconfirming the analysis results with informants to ensure the accuracy of interpretation. This series of methodological steps was taken to minimize the researcher's subjective bias and ensure that all research findings regarding the implementation of the Village Budget (APBDes) in Tanah Laut Regency can be scientifically justified. (Zahroh et al., 2025).

### 3. Results and Discussion

#### Implementation of Transparency and Accountability of the Village Budget

**Table 1.** Interview Results Regarding Transparency and Accountability.

Informant	Interview Quotes	Analysis of Findings
KD (Village Head)	<i>"We display all the details of the village budget on a large billboard in front of the office. This is my commitment to ensure that residents are not suspicious about village funds."</i>	The village government has a strong political will to be formally open.
Elementary School (Village Secretary)	<i>"Every expense must have a receipt and a photo from zero to one hundred percent. If the administration is messy, it will be difficult for us during the district audit."</i>	Accountability is heavily driven by standard operating procedures (SOPs) and oversight from the district level.
MW-1 (Citizen)	<i>"The billboard is there, but the numbers are very technical. We need a simpler explanation through neighborhood association meetings so we can truly understand."</i>	There are technical communication barriers; transparency is limited to providing data, not yet reaching public understanding.
BPD (Supervisor)	<i>"We hold copies of the budget documents. If residents have questions, we'll provide them. We ensure the reports and the physical figures on the ground are in sync."</i>	The internal control function of the BPD acts as a counterbalance to village government policies.

(Research Source 2026).

Based on Table 1, it can be concluded that the implementation of the Village Budget (APBDes) policy in Bumi Harapan Village has met the minimum standards of good village governance by fulfilling formal transparency and administrative accountability. The findings indicate a strong political will from the village government to open access to budget information, supported by adherence to standard operating procedures (SOPs) and vertical audits. This confirms the operation of a solid accountability mechanism in accordance with the principles of Administrative Accountability. (Gunawati et al., 2025) This study identified a significant gap in the substantive dimension of transparency. Although budget data is physically available through billboards (data availability), the overly technical presentation of

figures leads to low information intelligibility among the general public. This phenomenon is often referred to in international literature as "passive transparency," where information is readily available but difficult for the public to consume. Therefore, the biggest challenge for Bumi Harapan Village is transforming this passive transparency into active, educational transparency. Innovation in information delivery, such as the use of simple infographics, is essential to encourage more democratic and effective participatory oversight.(Rahma et al., 2025).

### Implications for Public Trust

**Table 2.** Interview Results Regarding Public Trust.

Informant	Interview Quotes	Analysis of Findings
TM (Community Leader)	<i>"The people here are simple. If the roads are repaired and the village lights are on, we will definitely believe that the budget is being managed properly."</i>	Public trust is transactional-positive, based on tangible results of physical development.
MW-2 (Citizen)	<i>"There used to be a lot of negative rumors, but now that we have more open meetings and aid is distributed fairly, we've become calmer and more confident."</i>	Fairness in the distribution of social assistance is key to reducing conflict and building trust.
BPD (Supervisor)	<i>"Village meeting attendance has increased. This shows they believe their voices will be heard and that village funds will be safe."</i>	Active community participation is a strong indicator of trust in the integrity of village officials.
MW-3 (Citizen)	<i>"We don't really understand accounting, but if the village head is honest and open when asked by residents, that's enough for us."</i>	The character and honesty of a leader figure (personal integrity) are subjective factors that strengthen public trust.

(Research Source 2026).

Based on Table 2, it can be concluded that public trust in Bumi Harapan Village is a dynamic variable resulting from a complex interaction between physical achievements, distributive justice, and the personal integrity of leaders. Key findings indicate that the community is strongly influenced by output-based legitimacy. Citizen trust is transactional and positive; support is given to the government as long as there is concrete empirical evidence in the form of improvements to road infrastructure and village lighting that impact daily life.(Taufiqi & Ariani, 2022).Furthermore, the aspect of fairness in the distribution of social assistance and inclusiveness in village meetings have proven effective in reducing community skepticism. Increased community participation in village meetings is a behavioral indicator that village social capital is strengthening. Interestingly, at the local level, the personal integrity and

honest character of village heads are often considered more valuable than mastery of complex accounting techniques. Theoretically, this suggests that in rural communities, trust is built not only through formal systems (institutions), but also through interpersonal relationships based on the leader's benevolence. This synergy between visible development and inclusive decision-making forms a solid foundation of trust for the sustainability of development programs in Tanah Laut Regency. (Thybah et al., 2024).

#### **4. Conclusions**

##### **Conclusion**

The implementation of the Village Budget (APBDes) policy in Bumi Harapan Village has been systematic and has successfully met the minimum standards of good village governance. This success is fundamentally driven by the political will of village leadership in providing access to information and high administrative compliance with standard operating procedures (SOPs) and vertical audits. Although administrative accountability has functioned solidly, this study reveals obstacles in the substantive transparency dimension of budget data delivery through conventional media, which remains technical, creating a gap in understanding for the general public. This study concludes that public trust at the village level is multidimensional and highly dependent on output-based legitimacy. Citizen trust is built not only through the validity of accounting reports, but more so on empirical evidence of physical development and fairness in the distribution of social security. Furthermore, the personal integrity and honest character of leadership figures emerge as more crucial elements of social capital than the formality of financial reports. The synergy between formal transparency and tangible development performance has proven to be able to build solid social legitimacy, which ultimately increases active community participation in the development process in Tanah Laut Regency.

##### **Suggestion**

Based on the research findings, it is recommended that the Bumi Harapan Village Government undertake a radical transformation from passive transparency to active, educational transparency. This can be implemented through the deconstruction of budget data into simpler narratives and the use of creative infographics in small forums at the neighborhood level to ensure substantive understanding by residents. Furthermore, strengthening the oversight function of the Village Consultative Body (BPD) should focus on synchronizing document accountability with the reality of benefits on the ground to minimize information gaps. The Tanah Laut Regency Government is recommended to develop an integrative oversight system that is not only oriented towards formal administrative audits but also provides assistance in the public communication aspects of village officials. The local government needs to formulate an implementation model that is adaptive to the socio-cultural characteristics of rural communities. Finally, consistency between planning and reporting must be maintained to maintain a positive transactional trust pattern in the community. This is crucial to ensure sustainable public participation and prevent apathy, so that the Village Budget truly functions as an instrument of community empowerment that leads to long-term prosperity.

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