ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF THE VILLAGE BUDGET (APBDes) IN SUNGAI BESAR VILLAGE, KUBU RAYA REGENCY

THESIS

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ABSTRACT

This study aims to analyze transparency and accountability in the management of the Village Budget (APBDes) in Sungai Besar Village, Kubu Raya Regency, with attention to the role of the Village Consultative Body (BPD), community participation, and village information digitalization. This study employs a descriptive qualitative approach, with data obtained through in-depth interviews with six categories of informants, supported by observation and documentation, and analyzed using the Miles and Huberman interactive model grounded in Agency Theory and Stewardship Theory.

The findings indicate that APBDes transparency remains at a basic level, characterized by the availability of information through public notice boards, but without formal mechanisms or official digital channels. Management accountability is administratively and vertically sound, reflected in complete transaction evidence and consistent use of SISKEUDES, although inconsistencies in the BPD's horizontal accountability and delays in submitting accountability reports (SPJ) were found. This indicates that the village's administrative compliance has run well, while public information disclosure remains more formal than substantive.

Keywords: Transparency, Accountability, APBDes, Community Participation, BPD, Village Digitalization.

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis transparansi dan akuntabilitas dalam pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes) di Desa Sungai Besar, Kabupaten Kubu Raya, dengan menyoroti peran Badan Permusyawaratan Desa (BPD), partisipasi masyarakat, dan digitalisasi informasi desa. Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan data yang diperoleh melalui wawancara mendalam terhadap enam kategori informan, didukung observasi dan dokumentasi, serta dianalisis menggunakan model interaktif Miles dan Huberman berlandaskan Agency Theory dan Stewardship Theory.

Hasil penelitian menunjukkan transparansi APBDes masih berada pada level dasar, ditandai ketersediaan informasi melalui papan pengumuman tanpa mekanisme formal maupun kanal digital resmi. Akuntabilitas pengelolaan tergolong baik secara administratif dan vertikal, tercermin dari kelengkapan bukti transaksi dan konsistensi penggunaan SISKEUDES, meskipun ditemukan inkonsistensi akuntabilitas horizontal BPD dan keterlambatan penyampaian SPJ. Hal ini bermakna kepatuhan administratif desa telah berjalan baik, namun keterbukaan informasi kepada publik masih bersifat formalitas daripada substantif.

Kata Kunci: Transparansi, Akuntabilitas, APBDes, Partisipasi Masyarakat, BPD, Digitalisasi Desa.

SUMMARY

ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF THE VILLAGE BUDGET (APBDes) IN SUNGAI BESAR VILLAGE, KUBU RAYA REGENCY

1. Background

The Village Budget (APBDes) is the main financial management instrument at the village level, based on Law No. 6 of 2014 on Villages. Its management is guided by two core principles, transparency and accountability, which determine the extent to which the community can access village financial information, monitor development implementation, and assess the performance of the village government. From the Agency Theory perspective, the community acts as the principal and the village government as the agent entrusted with managing village finances, while Stewardship Theory emphasizes that village officials should ideally be internally motivated to act transparently and accountably without needing external oversight.

Sungai Besar Village, Batu Ampar Sub-district, Kubu Raya Regency, was selected as the research site because it shows significant budget dynamics between the 2025 APBDes (IDR 1,617,896,000) and the 2026 APBDes (IDR 1,001,063,000), including a deficit of IDR 4,600,672.08 in 2026. Initial observation found a gap between symbolic transparency (physical information boards at the village office) and substantive transparency (digital access), even though an annual Village Information System (SID) budget of IDR 6,000,000 has been allocated each year. The supervisory role of the Village Consultative Body (BPD) is also questionable despite its relatively large operational budget, as there is no public evidence that such oversight is actively carried out.

2. Problem Statement and Research Objectives

This research addresses three main questions: (1) why transparency and accountability in APBDes management in Sungai Besar Village have not been optimally realized and what factors hinder them; (2) how BPD's role functions in overseeing APBDes implementation and conveying village financial information to the community; and (3) how the village government can utilize digital technology to improve APBDes transparency and accountability. Accordingly, this research aims to identify the factors hindering transparency and accountability, evaluate BPD's role, and explain the village government's use of digital technology.

3. Theoretical Review

This research employs two main theoretical frameworks. Agency Theory (Jensen & Meckling, 1976) is used to analyze the accountability relationship between the village government as agent and the community as principal, including BPD's role as an oversight mechanism that reduces information asymmetry. Stewardship Theory (Donaldson & Davis, 1991) is used to explain the moral motivation of village officials to manage APBDes transparently and responsibly. The research also draws on the concepts of symbolic and substantive transparency and the five dimensions of public-sector accountability (Mahmudi, 2015), as well as prior empirical studies on APBDes management across various villages in Indonesia.

4. Research Method

This research uses a descriptive qualitative approach to understand and analyze the phenomena of transparency, accountability, community participation, and BPD's role in managing Sungai Besar Village's APBDes. Primary data were obtained through in-depth interviews with six informant categories, namely the Village Head, Village Secretary, Village Treasurer/SISKEUDES Operator, BPD Chair and Members, community leaders, and the Sub-district Community Empowerment Officer of Batu Ampar, purposively selected to enable data triangulation. Secondary data

included the 2025 and 2026 APBDes documents, semi-annual realization reports, the Village Head's accountability reports to BPD, village development plans (RKPDes), and documentation of information boards and village planning forums (Musrenbangdes). Data were analyzed using the Miles and Huberman interactive model (data collection, data reduction, data display, and conclusion drawing), with validity maintained through source triangulation, method triangulation, and member checking.

5. Results and Discussion

APBDes transparency in Sungai Besar Village remains at a basic level: the village government has installed information boards and banners and is willing to provide document copies to residents who ask directly, but there is no formal written mechanism for information requests nor a digital channel such as an official website or social media. The SID budget of IDR 6,000,000 in both 2025 and 2026 was only used to pay for office wifi rather than to develop public information disclosure tools.

In terms of accountability, performance is fairly good administratively and vertically the process of establishing village regulations involved checks and balances among the Village Head, BPD, and evaluation by the regent/sub-district head, every transaction is supported by valid evidence with orderly bookkeeping, and SISKEUDES is used actively throughout the cycle. Nevertheless, accountability reports are sometimes late, and BPD's own annual performance report is not publicly accessible even though its oversight results are openly presented in deliberation forums.

Community participation through Musrenbangdes runs fairly well aspirations of women's groups, youth, and traditional leaders are represented and several concrete aspirations were accommodated in the APBDes but remains passive-consultative, as it is not yet supported by a formal complaint channel. Viewed through Agency Theory, formal vertical oversight (village–BPD–sub-district) is relatively adequate, but information

asymmetry toward the wider community remains high. Viewed through Stewardship Theory, village officials' compliance remains more compliance-oriented than transparency-oriented.

6. Conclusion and Recommendations

Overall, APBDes transparency in Sungai Besar Village remains at a basic level, as there is no formal information-request mechanism or official digital channel, and the SID budget has not yet produced tangible public information disclosure outcomes. Management accountability is fairly good administratively and vertically, although the timeliness of accountability reports and the public openness of BPD's annual performance reports remain concerns. Community participation through Musrenbangdes runs fairly well but remains passive-consultative, and BPD has carried out its oversight and legislative functions fairly well but is not yet fully documentarily accountable to the public, while village digitalization readiness (SISKEUDES) is currently oriented toward strengthening internal administration rather than public-facing disclosure. Based on these findings, future research is recommended to use a multi-case or cross-village comparative design, complement interviews with direct observation, verify accountability documents more systematically, and use a longitudinal design with member-checking to strengthen objectivity. Practically, the Sungai Besar Village government is advised to establish a formal mechanism for requesting village financial information, redirect part of the SID budget toward an online financial reporting website or application, establish an official complaint channel for residents, and encourage BPD to publish its annual performance reports to the community.

SUMMARY

ANALYSIS OF TRANSPARENCY AND ACCOUNTABILITY IN THE MANAGEMENT OF THE VILLAGE BUDGET (APBDes) IN SUNGAI BESAR VILLAGE, KUBU RAYA REGENCY

1. Latar Belakang

APBDes merupakan instrumen utama pengelolaan keuangan di tingkat desa yang berlandaskan Undang-Undang Nomor 6 Tahun 2014 tentang Desa. Pengelolaannya diarahkan oleh dua prinsip utama, yaitu transparansi dan akuntabilitas, yang menentukan sejauh mana masyarakat dapat mengakses informasi keuangan desa, mengawasi pelaksanaan pembangunan, dan menilai kinerja pemerintah desa. Dari perspektif Agency Theory, masyarakat desa berperan sebagai prinsipal dan pemerintah desa sebagai agen yang dipercaya mengelola keuangan desa, sementara Stewardship Theory menekankan bahwa aparatur desa idealnya termotivasi secara internal untuk bertindak transparan dan akuntabel tanpa harus didorong pengawasan eksternal.

Desa Sungai Besar, Kecamatan Batu Ampar, Kabupaten Kubu Raya, dipilih sebagai lokasi penelitian karena memperlihatkan dinamika anggaran yang signifikan antara APBDes 2025 (Rp1.617.896.000) dan APBDes 2026 (Rp1.001.063.000), termasuk defisit sebesar Rp4.600.672,08 pada 2026. Observasi awal menemukan adanya kesenjangan antara transparansi simbolik (papan informasi fisik di kantor desa) dan transparansi substantif (akses digital), sekalipun anggaran Sistem Informasi Desa (SID) sebesar Rp6.000.000 telah dialokasikan setiap tahun. Peran BPD dalam pengawasan juga dipertanyakan meskipun anggaran operasionalnya cukup

besar, sementara belum ada bukti publik yang menunjukkan pengawasan tersebut berjalan aktif.

2. Rumusan Masalah dan Tujuan Penelitian

Penelitian ini dirumuskan untuk menjawab tiga pertanyaan utama: (1) mengapa transparansi dan akuntabilitas pengelolaan APBDes di Desa Sungai Besar belum terwujud secara optimal dan apa faktor penghambatnya; (2) bagaimana peran BPD dalam mengawasi pelaksanaan APBDes dan menyampaikan informasi keuangan desa kepada masyarakat; serta (3) bagaimana pemerintah desa dapat memanfaatkan teknologi digital untuk meningkatkan transparansi dan akuntabilitas APBDes. Berdasarkan rumusan tersebut, penelitian ini bertujuan mengidentifikasi faktor penghambat transparansi dan akuntabilitas, mengevaluasi peran BPD, serta menjelaskan pemanfaatan teknologi digital oleh pemerintah desa.

3. Tinjauan Teori

Penelitian ini menggunakan dua kerangka teori utama. Agency Theory (Jensen & Meckling, 1976) digunakan untuk menganalisis relasi akuntabilitas antara pemerintah desa sebagai agen dan masyarakat sebagai prinsipal, termasuk peran BPD sebagai mekanisme pengawasan yang mengurangi asimetri informasi. Stewardship Theory (Donaldson & Davis, 1991) digunakan untuk menjelaskan motivasi moral aparatur desa dalam mengelola APBDes secara transparan dan bertanggung jawab. Penelitian ini juga merujuk pada konsep transparansi simbolik dan substantif serta lima dimensi akuntabilitas sektor publik (Mahmudi, 2015), serta studi-studi empiris terdahulu mengenai pengelolaan APBDes di berbagai desa di Indonesia.

4. Metode Penelitian

Penelitian ini menggunakan pendekatan kualitatif deskriptif untuk memahami dan menganalisis fenomena transparansi, akuntabilitas, partisipasi masyarakat, dan peran BPD dalam pengelolaan APBDes Desa Sungai Besar. Data primer diperoleh melalui wawancara mendalam

terhadap enam kategori informan, yaitu Kepala Desa, Sekretaris Desa, Bendahara Desa/Operator SISKEUDES, Ketua dan Anggota BPD, Tokoh Masyarakat, serta Kasi PMD Kecamatan Batu Ampar, yang dipilih secara purposif untuk memungkinkan triangulasi sumber data. Data sekunder meliputi dokumen APBDes 2025 dan 2026, laporan realisasi semesteran, laporan pertanggungjawaban Kepala Desa kepada BPD, RKPDes, serta dokumentasi papan informasi dan Musrenbangdes. Data dianalisis menggunakan model interaktif Miles dan Huberman (pengumpulan data, reduksi data, penyajian data, penarikan kesimpulan), dengan validitas data dijaga melalui triangulasi sumber, triangulasi metode, dan member check.

5. Hasil dan Pembahasan

Transparansi APBDes di Desa Sungai Besar masih berada pada level dasar: pemerintah desa telah memasang papan informasi dan baliho APBDes serta bersedia memberikan salinan dokumen kepada warga yang meminta langsung, namun belum ada mekanisme formal tertulis untuk permintaan informasi maupun kanal digital seperti website atau media sosial resmi. Anggaran SID sebesar Rp6.000.000 pada 2025 dan 2026 hanya digunakan untuk membayar wifi kantor desa, bukan untuk mengembangkan sarana keterbukaan informasi publik.

Dari sisi akuntabilitas, kinerja pengelolaan APBDes tergolong baik secara administratif dan vertikal proses penetapan Perdes melibatkan checks and balances antara Kepala Desa, BPD, dan evaluasi bupati/camat, setiap transaksi dilengkapi bukti sah dengan pembukuan tertib, dan SISKEUDES digunakan aktif sepanjang siklus pengelolaan. Meski demikian, penyampaian SPJ kadang tidak tepat waktu, dan laporan kinerja tahunan BPD sendiri tidak dapat diakses publik meskipun hasil pengawasannya disampaikan terbuka dalam forum musyawarah.

Partisipasi masyarakat melalui Musrenbangdes berjalan cukup baik aspirasi kelompok perempuan, pemuda, dan tokoh adat terwakili dan sejumlah aspirasi konkret terakomodasi dalam APBDes namun masih

bersifat pasif-konsultatif karena belum ditopang saluran pengaduan formal. Ditinjau melalui Agency Theory, pengawasan vertikal-formal (desa–BPD–kecamatan) relatif memadai, tetapi asimetri informasi kepada masyarakat luas masih tinggi. Ditinjau melalui Stewardship Theory, kepatuhan aparatur desa lebih bersifat compliance-oriented ketimbang transparency-oriented.

6. Kesimpulan dan Saran

Secara umum, transparansi APBDes Desa Sungai Besar masih berada pada level dasar karena belum ada mekanisme formal permintaan informasi maupun kanal digital resmi, sementara anggaran SID belum menghasilkan output keterbukaan informasi publik yang nyata. Akuntabilitas pengelolaan tergolong baik secara administratif dan vertikal, meskipun ketepatan waktu SPJ dan keterbukaan laporan kinerja tahunan BPD kepada publik masih menjadi catatan. Partisipasi masyarakat melalui Musrenbangdes berjalan cukup baik namun masih pasif-konsultatif, dan BPD telah menjalankan fungsi pengawasan serta legislasi dengan cukup baik tetapi belum sepenuhnya accountable kepada publik secara dokumentatif, sementara kesiapan digitalisasi desa (SISKEUDES) baru berorientasi pada penguatan administrasi internal. Berdasarkan temuan tersebut, penelitian selanjutnya disarankan menggunakan desain multi-kasus atau perbandingan antardesa, melengkapi wawancara dengan observasi langsung, melakukan verifikasi dokumen SPJ secara lebih sistematis, serta menggunakan desain longitudinal dan member-checking untuk memperkuat objektivitas temuan. Secara praktis, pemerintah Desa Sungai Besar disarankan menyusun mekanisme formal permintaan informasi keuangan desa, mengalihkan sebagian anggaran SID untuk pengembangan website atau aplikasi pelaporan keuangan berbasis daring, membentuk saluran pengaduan resmi bagi warga, serta mendorong BPD mempublikasikan laporan kinerja tahunannya kepada masyarakat.

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CHAPTER I
INTRODUCTION

1.1 Background

The APBDes serves as a primary instrument for administering village level finances and constitutes an essential element of local government operations across Indonesia, grounded in the legal framework established by Law No. 6 of 2014 on Villages. It serves not only as an annual financial planning document but also as evidence of good governance at the local level. The governance of the APBDes is fundamentally directed by the twin principles of transparency and accountability, which determine the degree to which public oversight and financial access can be realized. The extent to which the public can access village financial information, track development implementation, and assess how the village government manages public resources is governed by these two principles. Without transparency, the public cannot know how the budget is being spent. Village governments may have programs that lack adequate public oversight if there is no accountability. Public information transparency and participatory accountability are becoming increasingly important in the context of village fund management, which continues to grow each year.

From the perspective of Agency Theory, the management of the village budget (APBDes) positions village residents as the principals and the village government as the agents entrusted to manage village finances. As agents, the village government must be accountable for all aspects of financial management to the community, through open financial reporting, proper use of funds, and meaningful community participation throughout the APBDes cycle. On the other hand, Stewardship Theory emphasizes that village government officials are fundamentally internally motivated to act responsibly as servants of the public interest. Ideally, a village government that applies stewardship principles will voluntarily disclose financial data, encourage citizen participation, and utilize digital technology to enhance public information transparency.

The responsibility for transparency and accountability in village financial management is further reinforced in the digital age. The potential for using information technology also heightens these demands. Studies indicate that the digitization of village finances can accelerate reporting, improve administrative efficiency, and enhance internal and external oversight. Research has demonstrated that deploying QRIS based non-cash payment mechanisms alongside the web based operation of SISKEUDES contributes to strengthening public financial disclosure and stimulating citizen engagement in APBDes oversight (Suandi et al., 2025). Additionally, the adoption of a village fund information system has likewise been found to positively influence both transparency and accountability in the management of local finances (Nasution & Budianto, 2025). However, many challenges still hinder the implementation of such information systems. Some of these include limited infrastructure technology, low digital literacy among village officials, and a lack of public awareness. Village officials lack understanding of finance, digital technology, and financial services. Age, educational level, and accessibility are the primary factors affecting their ability to manage the Village Budget (APBDes) digitally (Eka & Nuryakin, 2023). In other words, although digitalization holds great potential, actual implementation still faces a gap between expectations and the real capacity of human resources and village infrastructure.

This situation becomes even more complex when linked to the fact that low community participation in village development planning remains a common issue in many regions. Maros et al. (2025) found that several internal factors, such as limited knowledge, low educational levels, and work-related busyness, as well as external factors, such as contributing factors include the overbearing influence of the village apparatus and the relatively passive engagement of both community members and the Village Consultative Body (BPD) in development processes. As a result, the development process tends to be top-down and lacks participation. Additionally, Salifa et al. (2025) indicate that accountability regarding the Village Budget (APBDes) has been effectively implemented in some villages. However, due to limited communication channels and low public access to APBDes financial reports, transparency remains an issue. Haikal and Nur (2024) state that

transparency in village fund management has not been fully achieved because the community is only aware of the planning stage. APBDes financial documents, as well as the implementation and disbursement stages, have not been publicly disseminated. Meanwhile, Syarifudin et al. (2025) emphasize in their study in Landungsari Village, Malang, that although the APBDes has been formulated in accordance with procedures established through village deliberations, the main issues remain the lack of available resources for village officials and the public's limited understanding of the APBDes budgeting mechanism. Therefore, it can generally be concluded that transparency, accountability, and community involvement in APBDes management remain relevant and require serious attention at various village levels across Indonesia.

From a general perspective, situated in Batu Ampar Subdistrict within Kubu Raya Regency, Sungai Besar Village is a coastal settlement lying on low-lying flatlands, covering an expanse of 60,420 km² and home to 1,288 residents whose livelihoods are predominantly centered on agric0ultural and fishery activities. According to official village documents, Village Regulation No. 5 of 2024 establishes the 2025 Village Budget (APBDes) with balanced revenue and expenditures totaling Rp1,617,896,000.00, derived from the Village Fund (Rp804,899,000), Village Fund Allocations (682,394,000), and Regional Revenue Sharing and Fees (Rp130,603,000). Additionally, the 2026 Village Budget (APBDes), established through Village Regulation No. 1 of 2026, shows revenue of Rp1,001,063,000.00 and expenditures of Rp1,005,663,672.08, resulting in a deficit of Rp4,600,672.08, which was covered by the 2025 Unspent Budget Balance (SILPA). Revenue for 2026 consists of Village Funds (Rp287,552,000), Village Fund Allocations (Rp511,476,000), Revenue Sharing and Local Levies (Rp202,035,000), and the 2025 Budget Surplus (SILPA). A significant financial shift is evident in the sharp budget reduction from 2025 to 2026, particularly the decline in the Village Fund and Community Empowerment budget from Rp218,189,000 to just Rp19,230,000. Nevertheless, the village government continues to allocate an budget of Rp6,000,000 in 2025 and 2026 to develop a

village information system, demonstrating a commitment to the digitization of public information.

Table 1.1

Sungai Besar Village APBDes Summary for 2025 and 2026

Description	2025 (IDR)	2026 (IDR)
A. REVENUE		
Village Fund	804,899,000	287,552,000
Village Fund Allocation(ADD)	682,394,000	511,476,000
Regional Revenue Sharing & Levies	130,603,000	202,035,000
Remaining Budget from Previous Year (SiLPA)	-	4,600,672.08
Total Revenue	**1,617,896,000**	**1,001,063,000**
B. EXPENDITURE		
BPD Budget		
BPD Fixed Allowance	59,800,000	59,800,000
BPD Operational Costs	20,000,000	14,826,000
BPD Employment Insurance	-	486,000
Sub-Total BPD	**79,800,000**	**75,112,000**
Community Empowerment Sector		
Total Community Empowerment Sector	**218,189,000**	**19,230,000**
Digitalization / Village Information System		

Description	2025 (IDR)	2026 (IDR)
Village Information System Development	6,000,000	6,000,000
Total Expenditure	**1,617,896,000**	**1,005,663,672.08**
Surplus / (Deficit)	0	(4,600,672.08)

Source: Village Officials of Sungai Besar tahun 2026

However, initial observations in Sungai Besar Village reveal a discrepancy between normative policies and on-the-ground practices. Although the village government physically displays APBDes banners at the village office, despite physical displays at the village office, the same financial data cannot be accessed through the village's official website or any other digital channel available to the public. In other words, in Sungai Besar Village, there is a gap between substantive transparency which includes digital access available to the public at any time and symbolic transparency, which includes banners. Although a budget of Rp6,000,000 has been allocated for 2025 and 2026, this situation is worsening as there is no evidence that the village information system is being utilized effectively. The role of the Village Council (BPD) is also questionable. In the 2025 Village Budget (APBDes), a budget of Rp59,800,000 was allocated for fixed BPD allowances and Rp20,000,000 for BPD operational expenses. In the 2026 Village Budget (APBDes), the budget allocated for fixed BPD allowances is Rp59,800,000 and for BPD operations is Rp14,826,000, along with the Village Development Fund and BPD employment benefits totaling Rp486,000. A substantial budget does not guarantee that the BPD's oversight functions are carried out effectively. This is particularly true because there are no public reports or evidence showing that the BPD actively oversees the implementation of the APBDes and disseminates the results to the community. Several previous research findings are directly confirmed by these results. These include low transparency caused by limited communication channels (Salifa et al., 2025), the lack of distribution of APBDes financial documents during the implementation and disbursement phases (Haikal & Nur, 2024), low public

understanding of budget mechanisms (Syarifudin et al., 2025), and the BPD's underactive role as an external factor hindering participation (Maros et al. Therefore, Sungai Besar Village presents an intriguing case as it combines all common issues in APBDes management in one location, compounded by significant budget fluctuations between 2025 and 2026.

Consequently, there is a research gap that must be addressed immediately. Scholarly literature has rarely explored the interconnection among village information system development, the BPD's supervisory function, and community engagement in APBDes monitoring within a single integrated study of Sungai Besar Village based on 2025 and 2026 APBDes data. Furthermore, few studies have specifically examined the differences between symbolic transparency through physical media and substantive transparency through digital media in the context of a village experiencing major budget changes. Therefore, this study is important because it not only explains how transparency and accountability regarding the APBDes of Sungai Besar Village are implemented but also examines how digitalization and the role of the BPD can enhance public information transparency and increase community participation in the face of rapid budget changes. Additionally, this study is expected to provide solutions to issues identified in previous studies. These include limitations in technological infrastructure, a lack of digital literacy among officials and the public, and weak dissemination of the village financial information system. Consequently, the target of this research is to provide a deeper understanding of village financial management in Sungai Besar Village in the digital era. Furthermore, these results will serve as evaluation material for the village government, the Village Council (BPD), and the community of Sungai Besar Village specifically, as well as policymakers at the district and national levels generally, to promote more transparent, accountable, participatory, and equitable APBDes governance whether facing budget surpluses or deficits.

1.2 Research Problem

Based on the background described above, the central problem addressed by this study concerns the insufficiently realized levels of transparency and accountability in the administration of the APBDes within Sungai Besar Village.

Although funds have been allocated to develop a village information system, residents can only access financial information digitally via a digital display at the village office. Conversely, the Village Council (BPD) remains an ineffective village oversight body, and the community remains under-involved in the planning, implementation, and oversight of the APBDes. This situation indicates a gap between actual practices on the ground and normative commitments. To formulate recommendations for clearer, fairer, and more participatory village financial management, a comprehensive investigation is necessary.

1.3 Research Questions

1. Why has transparency and accountability in the management of the Village Budget (APBDes) in Sungai Besar Village not been realized optimally, and what are the inhibiting factors?
2. How is the role carried out by the BPD in overseeing the implementation of the APBDes and conveying information about village finances to the community of Sungai Besar?
3. How can the Sungai Besar Village government use digital technology to improve the accountability and transparency of the APBDes?

1.4 Research Objectives

1. Identify and analyze the inhibiting factors to achieving transparency and accountability in the management of the Village Budget (APBDes) in Sungai Besar Village.
2. To evaluate the role of the BPD in overseeing the implementation of the APBDes and providing financial information to the community of Sungai Besar Village.
3. To explain how the Sungai Besar Village government uses digital technology.

1.5 Research Benefits

It is hoped that this research will provide theoretical and practical benefits for the following:

1.5.1 Theoretical Benefits

This study is expected to contribute to the understanding of village financial management, particularly as it relates to transparency, accountability, community participation, and the digitalization of village governance. Theoretically, this study draws on two main theoretical frameworks, Agency Theory (Jensen & Meckling, 1976), which is relevant for analyzing the accountability relationship between the village government as the agent and the community as the principal, and Stewardship Theory (Donaldson & Davis, 1991), which is used to examine the moral motivations of village officials in managing the Village Budget (APBDes) in a transparent and accountable manner. Additionally, this study is expected to be useful for future researchers who wish to further explore the differences between substantive transparency and symbolic transparency in the management of the Village Budget (APBDes).

1.5.2 Practical Benefits

On the other hand, it is hoped that this study will be beneficial to a number of people, including:

1. For Sungai Besar Village

   The findings of this study are expected to function as evaluative input directed toward strengthening the transparency and accountability practices surrounding APBDes governance at the village level. It will also encourage the optimization of the village information system and enhance the role of the BPD.

2. For the Village Consultative Body (BPD)

   This research can inspire the Village Consultative Body (BPD) to more actively exercise its oversight function regarding the implementation of the Village Budget (APBDes) and more effectively meet the community's needs.

3. For the community of Sungai Besar Village

   This study is intended to raise critical awareness among the residents of Sungai Besar Village regarding their right to access village

financial information, participate in planning development, and take greater responsibility for the management of the Village Budget (APBDes).

4. For the Kubu Raya Regency Government

   This study can serve as a basis for policy formulation regarding the guidance and oversight of village financial management for the Kubu Raya Regency government and the Ministry of Home Affairs. This is particularly relevant to digital transparency standards and strengthening the digital literacy capabilities of village officials.

5. For future researchers

   This research can serve as a starting point for more in-depth studies, such as those using quantitative approaches or comparative studies across villages. It can also expand the scope of variables, such as how effective SISKEUDES is or how community digital literacy influences participation in APBDes oversight.