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EVALUATION OF TRANSPARENCY AND ACCOUNTABILITY IN PREPARING THE REPORT ON BUDGET REALIZATION IN UNTEMUNGKUR VILLAGE, MUARA DISTRICT

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Abstract: Study This aim For evaluate transparency and accountability compilation Report Realization Budget (LRA) of the Village Budget in Untemungkur Village Muara District, Regency North Tapanuli . Research use method qualitative descriptive with the data obtained through observation , interview against 15 informants , and documentation . Analysis done with compare conditions in the field with Minister of Home Affairs Regulation Number 20 of 2018 concerning Management Village Finance . Research Results show that transparency has implemented through board information , billboards Village Budget and deliberation village , but not optimal because information Still concise , limited use of digital media , and participation public Not yet evenly distributed . Accountability in a way general has in accordance with provisions , especially in aspect administrative and managerial through use Siskeudes , although Still there is correction at stage beginning compilation report . Supporting factors covering use Siskeudes and supervision tiered , whereas factor inhibitor covering limitations source Power humans , internet network , change regulation , delay documents , and low participation public

Keywords: Transparency, Accountability, Budget Realization Report, Village Budget, Siskeudes

1. INTRODUCTION

Implementation good governance is one of the prerequisite in realize effective development and improving welfare society . In the concept *good governance* , transparency and accountability become principle important in management finance public . Transparency emphasize openness government in convey information to society , whereas accountability is obligation government For accountable management and use budget to interested party .

Principle it also becomes part important in management finance village . Through Constitution Number 6 of 2014 concerning Villages which was updated through Constitution Number 3 of 2024, the government village get more authority wide in organization governance and development . Authority the followed with not quite enough answer in manage Village Funds effectively transparent , accountable , participatory , and orderly and disciplined budget in accordance Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Management Village Finance .

One of form accountability management finance village is compilation Report Realization Budget (LRA). LRA describes realization income and expenses budget in something period as well as become instrument important For show transparency and accountability government village to society . However , in In practice , the management of Village Funds is still face various obstacles , such as limitations source Power human , ability apparatus in compilation report finance , as well as openness information to public .

Untemungkur Village Muara District, Regency North Tapanuli is one of the villages that receive Village Funds every year . Untemungkur Village received Village Funds amounting to Rp765,459,000 in 2023 , Rp771,657,000 in 2024 , and Rp749,174,000 in 2025. The amount of funds managed the demand existence management transparent and accountable finances . Therefore that , research This done For evaluate transparency and accountability in compilation Report Realization Budget Village Budget in Untemungkur Village as well as identify factor supporters and inhibitors in its implementation .

Table 1.1 Use of Village Funds for 2023-2025 in Untemungkur Village Muara District

No	Description Activity	2023 (Rp)	2024 (Rp)	2025 (Rp)	Information
1	Construction of Farm Roads	152,751,500	155,000,000	-	Implemented 2023-2024 ; no budgeted return 2025
2	Construction/ Rehabilitation / Improvement / Paving of Village Roads	244,019,015	250,000,000	260,000,000	Routine program every fiscal year increase in accordance need
3	Village Road Maintenance	25,148,500	26,000,000	27,000,000	Routine maintenance program infrastructure road village
4	Development Village Level Tourism	25,000,000	25,000,000	-	Budgeted 2023-2024 ; no budgeted 2025
5	Management and Creation Network / Installation Village Communication and Information	6,515,000	7,000,000	7,500,000	Improvement access information public village in a way gradually
6	Implementation Village Public Information (Posters/ Billboards) Village Budget)	3,000,000	3,000,000	3,000,000	Form transparency Village Budget to community ; budgeted each year
7	Implementation Posyandu (Food) Additional Classes for Pregnant Women, Elderly , Cadre Incentives)	49,787,000	50,000,000	51,000,000	Health program community activities that are routinely carried out every year
8	Community Education and Training	39,000,000	40,000,000	41,000,000	Empowerment of community human resources village through regular training
9	Help Direct Cash Assistance (BLT) from Village Funds for 53 Families	190,800,000	192,000,000	130,674,000	Amount recipient customized with poor household data; decreased in 2025 according to policy center
10	Operational Village Government	22,000,000	23,657,000	22,000,000	Routine government operational costs village
	Total Budget	**765,459,000**	**771,657,000**	**749,174,000**	Village Funds according to The set ceiling Central government

The table shows that during the 2023–2025 period, the Village Funds received by Untemungkur Village were used for various infrastructure development activities, public health services, community empowerment, and direct community assistance, with a total budget of IDR 2.28 billion. This substantial amount of funds should be accompanied by transparent and accountable management to ensure accountability to the community and the central government, in accordance with applicable regulations.

However, in practice, the implementation of transparency and accountability in Village Fund management in Indonesia still faces various serious problems. Based on the Summary of Semester Audit Results (IHPS) of the Supreme Audit Agency (BPK) of the Republic of Indonesia, Village Fund management consistently finds non-compliance, ranging from incomplete accountability reports, late reporting, to inappropriate use of funds. Similarly, research by Anggriani, Nurodin & Iskandar (2019) concluded that although transparency and accountability principles have been implemented in the management of the Village Budget (APBDes), significant obstacles remain in conveying financial information to the public. Kawatu, Tirayoh & Datu (2024) also found that APBDes management still requires significant improvements in public transparency. This condition indicates that the problem of transparency and accountability in Village Fund management is not an isolated phenomenon, but rather a systemic challenge faced by many villages in Indonesia.

Similar problems are also suspected to have occurred in Untemungkur Village, Muara District, North Tapanuli Regency. Based on information published by the Anti-Corruption Community Alliance (2025), Untemungkur Village, which received more than IDR 2.2 billion in Village Funds between 2023 and 2025, is suspected of experiencing irregularities in the management of these Village Funds. These allegations indicate fundamental problems in the transparency and accountability aspects of village financial management, particularly in the process of preparing and accounting for the Village Budget Realization Report (LRA) to interested parties, both the village community and higher government agencies. Furthermore, the lack of adequate information regarding the transparency of village financial reports to the public strengthens the indication that transparency in the management of Village Funds in Untemungkur Village still needs to be evaluated in depth.

This situation raises fundamental questions among the community regarding the extent to which transparency and accountability have been implemented in village financial management, particularly in the preparation of the Untemungkur Village Budget Realization Report. Although Village Funds have been received and used annually, there has been no comprehensive evaluation of whether the preparation of the budget realization report has been carried out in accordance with the provisions of Home Affairs Ministerial Regulation Number 20 of 2018 concerning Village Financial Management. Therefore, a systematic, field-based evaluation of the budget realization report preparation process in Untemungkur Village is necessary to determine whether the report meets the transparency and accountability standards stipulated by applicable regulations.

Based on the background description, the researcher is interested in conducting research with the title **"Evaluation of Transparency and Accountability in the Preparation of the Untemungkur Village Budget Realization Report, Muara District.**

2. LITERATURE REVIEW

2.1 Good Governance

This research is based on the concept of good governance developed by the United Nations Development Programme (UNDP, 1997), which stipulates that good governance must fulfill the main principles including transparency, accountability, participation, and effectiveness and efficiency. In the context of village financial management, the principle of good governance serves as a normative basis that requires all management of public funds, including Village Funds, to be carried out openly, responsibly, and with community participation. Therefore, transparency and accountability in the preparation of the Village Budget Realization Report (LRA) are concrete manifestations of the principle of good governance at the village government level.

Furthermore, this research is supported by the Stewardship Theory developed by Donaldson and Davis (1991). This theory assumes that managers (stewards) will act in the interests of the owner (principal) and voluntarily take responsibility for managing the resources entrusted to them. In the context of village government, the village head and village officials act as stewards who manage Village Funds on behalf of the community as principal. The implication of this theory is that transparency and accountability are not merely regulatory obligations, but rather a reflection of the integrity and moral responsibility of village officials in managing public finances.

2.2 Compilation Report Realization Village Budget

Report Realization Village Budget (LRA) is one of the instrument important in realize accountability management finance village . LRA describes realization income and expenses budget in something period as well as become base accountability government village to community and stakeholders . The preparation of the LRA includes planning , implementation , administration , reporting and accountability finance village (Mardiasmo , 2009).

2.3 Transparency Compilation Report Realization Budget

Transparency is openness government in give relevant information to public about policy and management financial . According to Purnomo (2018), transparency is form accountability government through provision relevant and open information to stakeholders . In management finance village , transparency realized through provision complete , correct , accurate and precise information time to public as well as stakeholders interests (Anggriani , Nurodin , & Iskandar, 2019).

Indicator transparency in study This covering availability information , convenience access , completeness and clarity information , media and facilities delivery information , as well as participation society . Transparency functioning For increase trust community , support supervision , and encourage participation public in management finance village (Anggriani , Nurodin , & Iskandar, 2019).

2.4 Accountability Compilation Report Realization Budget

Accountability is obligation government or organization For accountable implementation tasks and uses source Power to the party that owns authority For request accountability . According to Mardiasmo (2009), accountability public is obligation the party holding trust For presenting , reporting , and disclosing activities that become not quite enough the answer to giver trustworthy .

Accountability preparation of LRA in study This measured through three dimensions , namely accountability administrative , accountability financial and accountability managerial . Accountability administrative related with compliance to procedures and regulations , accountability financial related with presentation accurate and complete reports , while accountability managerial related with management source Power in a way effective , efficient and economical (Mardiasmo , 2009).

2.5 Realization Village Budget

Realization budget is level achievement implementation APBDes which can seen through comparison between the budget that has been set with realization income and expenses in something period . Preparation and reporting realization Village Budget based on the provisions regulation legislation , especially Minister of Home Affairs Regulation Number 20 of 2018 concerning Management Village Finance .

In its implementation , use application Village Finance System help government village in do recording and compilation report finance in a way more systematic , accurate , and documented . However , its implementation Still can face constraint in the form of limitations source Power human and infrastructure technology (Novitasari & Iswara, 2024).

2.6 Framework Thinking

Study This evaluate transparency and accountability preparation of the LRA for the Untemungkur Village APBDes with compare condition empirical in the field with provision Minister of Home Affairs Regulation Number 20 of 2018. Transparency analyzed through availability information , convenience access , clarity information , delivery media , and participation society . Meanwhile that , accountability analyzed through aspect administrative , financial , and managerial . Use of indicator the refers to the concept transparency and accountability that have been explained by Purnomo (2018), Anggriani , Nurodin , and Iskandar (2019), as well as Mardiasmo (2009).

2.7 Framework Conceptual

This study aims to evaluate the transparency and accountability of the preparation of the Village Budget Realization Report (LRA) in Untemungkur Village, Muara District, using a descriptive qualitative research approach. The evaluation was conducted by comparing the LRA preparation practices in the field with the normative standards stipulated in the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management as the main reference regulation.

If the research results indicate that the preparation of the LRA in Untemungkur Village complies with the provisions of Home Affairs Ministerial Regulation Number 20 of 2018, it can be concluded that transparency and accountability in village financial management have been properly fulfilled. Conversely, if discrepancies are found between field practices and applicable regulations, factors influencing the suboptimal implementation of transparency and accountability in the preparation of budget realization reports in Untemungkur Village will be identified. The framework for this research can be described as follows:

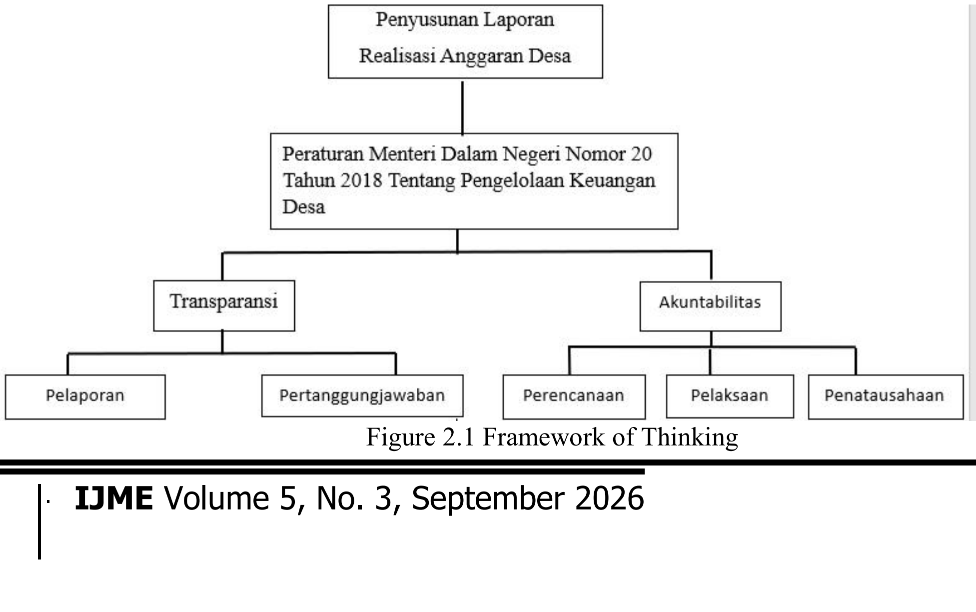

Figure 2.1 Framework of Thinking

3. RESEARCH METHODOLOGY

3.1 Location and Duration of Research

Study This held at the Untemungkur Village Head Office , Muara District , Regency North Tapanuli . Research implemented start March 2026 to with finished .

3.2 Types of Research

Study This use approach qualitative descriptive in nature evaluative approach This used For understand and describe implementation transparency and accountability in compilation Report Realization Untemungkur Village Budget (LRA) . Evaluation done with compare condition empirical in the field with provision Minister of Home Affairs Regulation Number 20 of 2018 concerning Management Village Finance .

3.3 Types and Sources of Data

Research data consists of on primary data and secondary data . Primary data is obtained through interview in-depth and observation to parties involved in management and supervision finance village . Informant chosen in a way *purposive sampling* and totaling 15 people, consisting of on Village Head , Village Secretary , Village Treasurer , Finance Officer , BPD, figures society , and society recipient benefits . Secondary data obtained from document Village Budget , report finance village , regulations village , as well as document supporters other .

3.4 Data Collection Techniques

Data collection was carried out through observation , interviews , and documentation . Observation done towards the management process finance and LRA preparation , including use application Siskeudes . Interview done semi - structured For get information about transparency , accountability , barriers , and mechanisms accountability finance village . Documentation used For complete and confirm results observation and interviews .

3.5 Data Validity Techniques

Data validity is tested through triangulation sources and triangulation Triangulation technique source done with compare information from various informant , whereas triangulation technique done with compare results interviews , observations , and documentation . In addition , it was carried out *member check* For ensure suitability results interpretation researchers with information provided informant . This technique used For increase credibility and trust to research data (Miles, Huberman, & Saldaña, 2014).

3.6 Data Analysis Techniques

Data analysis used the interactive model of Miles, Huberman, and Saldaña (2014), which includes data reduction , data presentation , and withdrawal conclusion and verification . At this stage reduction , data results interviews , observations , and documentation selected and classified based on focus research . Next , the data is presented in form description narrative and matrix evaluation with compare condition empirical Untemungkur Village with provision Minister of Home Affairs Regulation Number 20 of 2018. Stage final done with withdraw and verify conclusion through triangulation and *member check* .

4. RESULTS AND DISCUSSION

4.1 Overview of Research Object

Untemungkur Village is located in Muara District, North Tapanuli Regency, North Sumatra Province. Administratively, Untemungkur Village is governed by a Village Head assisted by a Village Secretary, a Head of Finance, a Head of Planning, a Village Treasurer, and several other activity implementers. It is supervised by the Village Consultative Body (BPD). This organizational structure is the primary element directly involved in the planning, implementation, administration, reporting, and accountability of the Village Budget (APBDes).

As explained in the background In the past , Untemungkur Village received Village Funds sourced from the State Budget (APBN) continuously for the 2023-2025 period with a total receipt of more than IDR 2.2 billion. The large amount of funds managed places Untemungkur Village in a strategic position while being vulnerable to the risk of non-transparency and non-accountability if the process of preparing the Budget Realization Report (LRA) is not carried out in accordance with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. This condition underlies the need for an in-depth evaluation of the practice of preparing the LRA in the village.

4.2 Characteristics of Research Informants

This study involved 15 Key informants were selected using purposive sampling based on their direct involvement in the preparation, supervision, and utilization of the Untemungkur Village Budget Realization Report. The characteristics of these informants are presented in the following table.

Table 4.1 Characteristics of Research Informants

No	Informant Category	Code	Amount	Involvement in Research
1	Village head	I1	1	Person in charge and final certifier of the LRA APBDes
2	Village Secretary	I2	1	Verifier and report compiler
3	Head of Finance	I3	1	Financial administration manager and report compiler
4	Village Treasurer	I4	1	Transaction recorder and financial evidence collector
5	Chairman and Members of BPD	I5-I7	3	External supervisor of village financial management
6	Public figure	I8-I11	4	Perception providers regarding information transparency
7	General Public Beneficiaries	I12-I15	4	Recipients of information and beneficiaries of the Village Fund program
Total			**15**	

In order to facilitate the search for data sources while maintaining the confidentiality of the informant's personal identity, each informant was given a code I1 to I15 according to the category sequence in Table 4.1 and Appendix 1. The interview excerpts presented in the following sub-chapter are listed with the informant's code so that the source of each statement can be traced transparently.

The diversity of informant categories allows researchers to obtain a comprehensive picture of the process of preparing the LRA APBDes from the internal side of the village government (Village Head, Village Secretary, Finance Officer, and Village Treasurer), the supervisory side (BPD), and the external side of the beneficiaries (community leaders and the general public), so that the data obtained can be confirmed through source triangulation .

4.3 Research Results

4.3.1 Transparency in the Preparation of the Untemungkur Village Budget Realization Report

The results of the research on transparency were analyzed based on five indicators as stated in Chapter II, namely the availability of information, ease of access, completeness and clarity of descriptions, media and means of conveying information, and public participation.

a. Information Availability

Interviews with various informants indicate that the Untemungkur Village government consistently provides information on budget realization through village meetings, village information boards, and APBDes billboards. This availability of information demonstrates the fulfillment of the principle of transparency as stipulated in Article 2 of Minister of Home Affairs Regulation No. 113 of 2014, which establishes transparency as the primary principle of village financial management.

> *"Information can be obtained through information boards, billboards, village meetings, or by coming directly to the village office." (Interview results, Village Treasurer/I4, 2026)*

This aligns with the view of Anggriani, Nurodin, and Iskandar (2019) that transparency is not merely the publication of financial figures, but rather how that information is presented clearly and accessible to the public. In the context of Untemungkur Village, the provision of information through information boards and billboards has fulfilled the basic element of transparency, although the depth of the information presented remains concise.

b. Ease of Access

In general, the public can obtain information regarding village budget use quite easily because the village government has provided information media and provided opportunities for those interested in learning about budget use. However, interviews also revealed that some residents are still less active in seeking information, resulting in limited understanding of budget realization reports.

> *"In general, the public can obtain information quite easily because the village government has provided information media and opened up opportunities for those who want to know about budget usage. However, some people are still less active in seeking information, so their understanding remains limited." (Interview results, Village Head/I1, 2026)*

This condition confirms the findings of Kawatu, Tirayoh, and Datu (2024) that the management of the Village Budget has generally demonstrated good accountability, but public transparency still requires improvement, especially in encouraging active public participation in accessing the information provided.

c. Completeness and Clarity of Description

The documents and reports prepared by the Untemungkur Village apparatus include relatively complete descriptions, including details of income and expenditure per activity as reflected in Table 1.1 in Chapter I. However, the descriptions published to the public through information boards and billboards tend to be simplified so that they do not contain technical details as presented in the actual Village Budget and LRA documents.

This condition is in line with the findings of Husain, Guhung, Jerita, Dai, and Rahim (2025) which show that increasing transparency and accountability of government financial reports is greatly influenced by the level of public information disclosure and compliance with financial reporting provisions, including the clarity of information presentation to the public.

d. Media and Facilities

The media used by the Untemungkur Village government to convey budget realization information include village information boards, APBDes billboards, village meetings, the village office, and village social media, where available. Some informants mentioned the use of village social media, but it has not yet become a primary tool and has not been utilized optimally and consistently.

> *"The village government puts up billboards or information boards containing the Village Budget and budget realization as a form of transparency to the community." (Interview results, General Public/I12, 2026).*

When compared with more advanced practices such as the implementation of e-village budgeting studied by Oktavia and Handayani (2018), which has been proven to help improve accountability and transparency through easy access to information and timeliness of electronic-based reporting, it can be concluded that Untemungkur Village still has considerable room for development in utilizing information technology as a means of more interactive and real-time transparency.

4.3.2 Accountability for the Preparation of the Untemungkur Village Budget Realization Report

The results of interviews and observations on the process of preparing the LRA APBDes of Untemungkur Village were analyzed based on three dimensions of accountability as stated in Chapter II, namely administrative accountability, financial accountability, and managerial accountability.

a. Administrative Accountability Based on the results of interviews with the Village Head, Village Secretary, and Village Treasurer, the process of preparing the LRA APBDes of Untemungkur Village is carried out in stages, starting from recording all financial transactions by the Village Treasurer, collecting evidence of expenditures and receipts, verification by the Finance Officer and Village Secretary, to approval by the Village Head before being submitted to the sub-district and district governments. All stages are arranged using the Village Financial System (Siskeudes) application so that the recording process becomes more orderly and standardized. This shows that administratively, the Untemungkur Village apparatus has complied with standard procedures as mandated by Home Affairs Ministerial Regulation Number 20 of 2018.

> *"The preparation of the Village Budget Realization Report (LRA) is carried out in stages in accordance with applicable regulations. The process begins with the recording of all financial transactions by the Village Treasurer, followed by verification by the Finance Officer and the Village Secretary... the report is compiled using the Village Financial System (Siskeudes) application. The report is then reviewed before being signed by the Village Head and submitted to the sub-district and district governments according to a predetermined schedule." (Interview results, Village Head/I1, 2026)*

Compliance with these administrative procedures is in line with the findings of Novitasari and Iswara (2024) who emphasized that the consistent use of Siskeudes helps village officials prepare financial reports in a more systematic, accurate, and documented manner, although both also noted that its implementation is still faced with constraints on human resource capacity and technological infrastructure—conditions that were also identified in the Untemungkur Village apparatus as will be further described in the inhibiting factors section.

b. Financial Accountability The financial accountability aspect is reflected in the completeness of the supporting documents used in the preparation of the LRA, including the Village Budget (APBDes), General Cash Book, Bank Book, Tax Book, Accountability Letter (SPJ), receipts, invoices/purchase notes, proof of transfer, and bank statements. All documents are archived based on the type of activity

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and budget year, both in physical and digital form, thus facilitating the audit process. The prepared report is then audited in stages by the Village Secretary, Village Head, sub-district government, district government (Community and Village Empowerment Office), and if necessary by the North Tapanuli Regency Inspectorate.

However, the interview results also revealed that if errors were found in the report, follow-up actions included corrections, report revisions, and completion of missing documents. This condition indicates that the presentation of the Untemungkur Village financial report was not completely error-free in the initial stages of preparation. This finding is relevant to the research results of Gunadi and Kustinah (2025), which showed that the preparation of the Cash-based Budget Realization Report was largely in accordance with PSAP Number 02, but there were still several elements that were not optimal, particularly in the grouping of expenditures and transfers. A similar point was also made by Naufal, Hasugian, and Harmain (2025), who emphasized that the consistent implementation of PSAP Number 02 is a determining factor in the quality of accountability and transparency of government financial management, including at the village government level.

"Corrections were made, reports were revised, missing documents were completed, and coaching was provided to prevent the error from being repeated." (Interview results, Village Secretary/I2, 2026).

c. Managerial Accountability Managerial accountability is evident in the various efforts undertaken by the Untemungkur Village government to improve the quality of village financial management, including improving the competence of village officials, optimally utilizing the Village Financial Management System (Siskeudes), implementing regular supervision, orderly storage of transaction evidence, and evaluation at the end of each activity. These efforts demonstrate the managerial commitment of village officials in managing resources effectively and efficiently to achieve the objectives of the village development program.

"Improving the competence of village officials, utilizing Siskeudes (Village Financial System), conducting regular monitoring, providing information to the public, properly storing all transaction evidence, and conducting evaluations at the end of each activity." (Interview results, Village Head/I1, 2026).

In line with this, Ramdani and Agustina (2019) found that the implementation of accrual-based government accounting standards had a positive effect on increasing the accountability of local government financial reports, which emphasized the importance of an orderly and consistent accounting basis—including through electronic systems such as Siskeudes—as a foundation for sustainable managerial accountability.

4.3.3 Field Observation and Documentation Results

In addition to interviews, researchers conducted direct observations and visual documentation at the research location as part of technical triangulation as described in Chapter III. One relevant observation finding is the billboard for the 2025 Untemungkur Village Revenue and Expenditure Budget (APBDes), permanently installed in a location directly accessible to the community, in the name of Village Head Sarles Sianturi. Documentation of the billboard is presented in Figure 4.1 below.

Figure 4.1 Untemungkur Village APBDes Billboard for Fiscal Year 2025 (Researcher Documentation, 2026)

Based on the documentation results, the billboard contains details of Transfer Revenue in the form of Village Funds amounting to Rp749,174,000 and Village Fund Allocation of Rp358,125,716, with a total Revenue of approximately Rp1,110,245,171. The Village Fund figures listed on the billboard are consistent with the secondary data presented in Table 1.1, which also strengthens the validity of the data used in this study. On the expenditure side, the billboard details the budget allocation into five areas, namely the Village Government Administration Sector, Village Development Implementation Sector, Community Development Sector, Community Empowerment Sector, and Village Disaster, Emergency, and Urgent Management Sector, with a total Expenditure of approximately Rp1,023,290,781 and a budget surplus of approximately Rp86,454,189.

The existence of billboards that are installed openly in strategic locations and can be directly observed by the public proves that the informant's statement regarding the availability of information and the use of media/billboards as a means of transparency not just a normative claim, but has been implemented in practice in the field. These observational findings complement the triangulation of sources and techniques used in the research, as visual documentation data confirms the correspondence between primary data , secondary data , and real conditions in the field consistently.

In addition to technical triangulation, the validity of the data in this study was also strengthened through member checks with key informants and recording the results of observations in the Master Book of Observations and Analysis (BIOA). Through member checks, the researcher reconfirmed the interpretation of the interview results with the Village Head, Village Secretary, and Village Treasurer to ensure the conformity between the informant's statements and the interpretations compiled by the researcher, so that the findings regarding administrative, financial, and managerial accountability can be accounted for in terms of validity.

4.4 Evaluation Matrix Transparency and Accountability Preparation of LRA

To clarify the evaluation results, the following is a Transparency and Accountability Evaluation Matrix that compares the normative standards of Home Affairs Ministerial Regulation Number 20 of 2018 with empirical conditions in the field.

Table 4.2 Transparency and Accountability Evaluation Matrix for the Preparation of the Untemungkur Village LRA

No	Dimensions	Normative Standards (Minister of Home Affairs Regulation No. 20/2018)	Empirical Conditions in Untemungkur Village	Level of Compliance
1	Administrative Accountability	Recording, verification and reporting according to standard procedures	Implemented in stages through the Village Finance System from the Treasurer to the Village Head	In accordance
2	Financial Accountability	Presentation of accurate, complete reports in accordance with accounting standards	Supporting documents are complete, but there are still corrections in the initial stages of preparation.	According to the notes
3	Managerial Accountability	Effective and efficient resource management	This is done through increasing competence, regular supervision, and routine evaluation.	In accordance
4	Information Availability	Village financial information is available to the public	Available through information boards, billboards, and village meetings	In accordance
5	Ease of Access	People can easily access information	It's quite easy, but active community participation is still limited.	According to the notes
6	Completeness and Clarity of Description	Complete and easy to understand information description	Published in summary, does not include technical details	Not optimal
7	Media and Facilities	Utilization of various media including information technology	Dominated by conventional media; use of digital media is not yet optimal	Not optimal
8	Community	The community is	Given space in village	According to

Participation	involved in reporting and monitoring	deliberations, but involvement is not yet evenly distributed	the notes

4.5 Discussion

4.5.1 Discussion of Accountability for the Preparation of Budget Realization Reports

Overall, the research results indicate that the accountability of the preparation of the LRA APBDes of Untemungkur Village has been carried out in accordance with the principles stipulated in the Minister of Home Affairs Regulation Number 20 of 2018, especially in the administrative and managerial aspects. This consistency strengthens the perspective of the Stewardship Theory developed by Donaldson and Davis (1991), where the Untemungkur Village apparatus as stewards demonstrates the intention to act in the interests of the community as the principal, reflected in compliance with hierarchical recording, verification, and reporting procedures.

"In general, they are responsible because the use of the budget is accounted for through official reports, audits, and the provision of information to the public." (Interview results, Head of BPD/I5, 2026)

However, in the aspect of financial accountability, gaps were still found in the form of the need for corrections and revisions in the initial stages of report preparation. This finding is consistent with the results of research by Gunadi and Kustinah (2025) and Naufal, Hasugian, and Harmain (2025), which emphasized that the implementation of PSAP Number 02 concerning Budget Realization Reports, although generally well-functioning, still leaves a number of elements that need to be improved, particularly in the accuracy of expenditure item grouping. Thus, it can be concluded that the accountability of the preparation of the LRA for Untemungkur Village is in the good category, but still requires strengthening in terms of the technical accuracy of the presentation of financial reports.

4.5.2 Discussion on Transparency in the Preparation of Budget Realization Reports

The results of the transparency study show a pattern consistent with various previous studies, namely that the availability of basic information has been met, but the depth of information and the use of more modern media remain weak points. Anggriani, Nurodin, and Iskandar (2019) emphasized that the implementation of the transparency principle in the management of the Village Budget (APBDes) is often hampered by the comprehensive delivery of information to the community, a pattern also identified in Untemungkur Village, where some residents remain passive in seeking the information provided.

Furthermore, the predominance of conventional media, such as information boards and billboards, compared to digital platforms, indicates that Untemungkur Village has not fully utilized the potential of information technology, as exemplified in Oktavia and Handayani's (2018) research on e-village budgeting. This condition also aligns with the conclusion of Kawatu, Tirayoh, and Datu (2024), who stated that accountability in Village Budget (APBDes) management can be achieved effectively, but public transparency requires continuous improvement to ensure that the benefits of information disclosure are truly felt by all levels of society.

4.5.3 Supporting and Inhibiting Factors

Based on the interview results, several supporting factors were identified for the realization of transparency and accountability in the preparation of the LRA in Untemungkur Village, including:

1. utilization of the Siskeudes application which helps with more systematic recording;
2. the existence of a tiered inspection mechanism by the Village Secretary, Village Head, sub-district, district, and Inspectorate;
3. the availability of various information media such as information boards, billboards, and village meetings; and
4. openness of the village government in receiving input from the community.

On the other hand, some of the identified inhibiting factors include:

1. limited human resource capacity of village officials;
2. limitations of the internet network in operating the Siskeudes application;
3. changes in village financial management regulations that occur relatively frequently;
4. the level of understanding and participation of the community is not yet even; and
5. Delays in document delivery from activity implementers to village treasurers. These inhibiting factors align with the findings of Novitasari and Iswara (2024), who also identified human resource capacity and technological infrastructure constraints as common challenges in implementing an electronic-based village financial system.

Referring to the first problem formulation, it can be concluded that the accountability of the preparation of the Budget Realization Report (APBDes) in Untemungkur Village, Muara District, has generally complied with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, especially in the administrative and managerial dimensions, as confirmed by both village officials and the BPD as external supervisors. However, the financial dimension still requires strengthening in terms of technical accuracy in presenting the report so that errors in the initial stages of preparation can be minimized.

As for referring to the second problem formulation, transparency in the preparation of the Budget Realization Report (APBDes) in Untemungkur Village, Muara District has also been fulfilled at the stage of availability of basic information, as evidenced by the results of interviews and observations and documentation of APBDes billboards in the field. However, the level of conformity in the indicators of completeness and clarity of information descriptions, utilization of digital media, and active community participation is still in the suboptimal category, so it is a top priority for the Untemungkur Village government to continue to be improved in the next reporting period .

4.6 Limitations Study

This study has several limitations that need to be addressed. First, the study focused on only one village, Untemungkur, so the evaluation results cannot be directly generalized to other villages with different social, economic, and institutional capacity characteristics. Second, the primary data were obtained from 15 key informants within a limited research period, so the dynamics of transparency and accountability that may change in subsequent reporting periods are not covered in this study. Third, the assessment of the level of conformity in the Transparency and Accountability Evaluation Matrix is qualitative-descriptive based on the researcher's interpretation of interview data, observations, and documentation, so that it remains open to subjective points of view even though objectivity has been attempted through source triangulation, technical triangulation, and member checks.

5. CONCLUSION AND SUGGESTIONS

5.1 Conclusion

Based on the results of research on the Evaluation of Transparency and Accountability in the Preparation of the Untemungkur Village Budget Realization Report, Muara District, several conclusions can be drawn as follows:

1. Transparency in the preparation of the Village Budget Realization Report (APBDes) in Untemungkur Village has been implemented through the provision of information to the community using village information boards, APBDes billboards, village deliberations, and information services regarding the use of Village Funds, as well as providing suggestions and input on village development implementation. However, this transparency is not yet fully optimal because the published information is still concise, the use of digital media is not optimal, and the level of community participation in accessing information is still relatively low.
2. Accountability for the preparation of the Village Budget Realization Report (LRA) in Untemungkur Village has generally been implemented in accordance with the provisions of the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. This is evident in the implementation of the process of recording, administration, verification, reporting, and accountability of village finances carried out in stages using the Village Financial Management System (Siskaudes) application. All supporting documents such as the Village Budget, General Cash Book, Bank Book, Tax Book, Accountability Letter (SPJ), and transaction evidence are available and used as the basis for preparing the village financial report.
3. Supporting factors for the implementation of transparency and accountability include the use of the Siskaudes application, a multi-level audit mechanism, the availability of public information media, and the village government's commitment to implementing financial management in accordance with regulations. Meanwhile, inhibiting factors include limited human resource capacity among village officials, limited internet access, frequent regulatory changes, delays in submitting supporting documents, and low community participation in overseeing village financial management.
4. Overall, it can be concluded that the preparation of the Untemugkur Village Budget Realization Report has fulfilled the principles of transparency and accountability as regulated in the Minister of Home

Affairs Regulation Number 20 of 2018. However, various improvement efforts are still needed so that the quality of village financial management becomes more transparent, accountable, effective, and able to increase public trust in the implementation of community services in the implementation of village government.

5.2 Suggestions

Based on the research results and findings in the field, several suggestions that can be given are:

1. The Untemungkur Village Government is expected to continue to improve the quality of the preparation of Budget Realization Reports through education and training in village financial management.
2. Village governments need to optimize information transparency by utilizing digital media such as village websites or official social media so that the public can access village financial information more quickly, easily, and sustainably.
3. The Village Consultative Body (BPD) is expected to continue to improve its supervisory function regarding the implementation of the Village Budget and encourage the community to be more active in participating in village deliberations and supervising the use of Village Funds.
4. The District Government through the Community and Village Empowerment Service is expected to provide regular assistance, coaching, and evaluation to village officials so that the quality of village financial management improves in accordance with the provisions of Home Affairs Regulation Number 20 of 2018.

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