

**TRANSPARENCY VILLAGE REVENUE AND EXPENDITURE BUDGET  
2024 THROUGH DIGITAL INFORMATION DISCLOSURE IN  
JETIS VILLAGE GUNUNGKIDUL REGENCY**

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**ABSTRACT**

Transparency in the management of the Village Revenue and Expenditure Budget (*APBKal*) is one of the principles for realizing good village governance. The development of digitalization can be an opportunity to utilize websites as a means of budget information disclosure. This study aims to describe the implementation of digital-based transparency in the management of *APBKal* in Jetis Village and identify the factors that influence it. Qualitative methods were used in this study with data collection techniques, observation, interviews, and documentation as well as data analysis using the interactive model of Miles and Huberman. The analytical framework used was the management theory of Terry and Rue and the transparency theory of *Kristianten*. The results of the study indicate that the *APBKal* management mechanism in Jetis Village has been carried out procedurally and participatory, but digital-based transparency is still not optimally implemented. The obstacles faced include limited infrastructure, low capacity and discipline of officials in updating information, low digital literacy of the community, and accessibility of the website portal that is not yet user-friendly. These findings emphasize the need to increase the capacity of the apparatus and strengthen regulations, simplify website portals and information formats, and increase outreach to optimize digital transparency in the management of the Village Revenue And Expenditure Budget (*APBKal*)

**Keywords:** *Transparency, APBKal, Digital Information Disclosure, Village Website.*

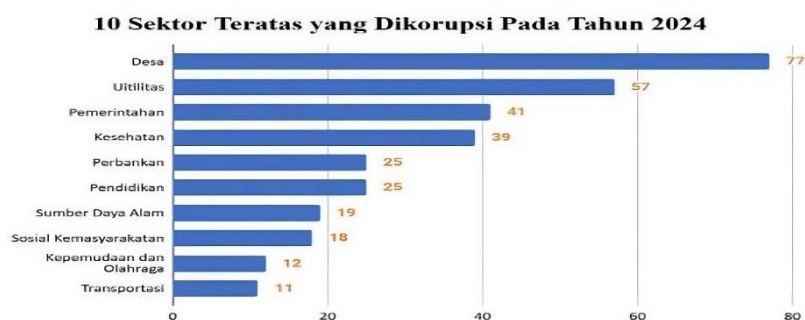
**A. INTRODUCTION**

Transparency has been a crucial aspect since the enactment of the *Undang-Undang Nomor 6 Tahun 2014* concerning Villages, given that funds are managed by village governments. A village is defined as a legal community with defined territorial boundaries, and each village has its own smallest administrative system, known as a village (Kawatu et al. 2024). The village government has the authority to manage all government affairs and the interests of the village community, including financial aspects. Each village government unit is expected to organize

and manage its administration through the management of village funds, packaged in the form of a Village Revenue and Expenditure Budget (*APBKal*) document that is transparent and open to the public.

According to Mardiasmo (inSiregar et al., 2019) Transparency is: "The government's openness in providing information related to public resource management activities to parties who need information. The government is obliged to provide financial and other information that will be used for decision-making by interested parties." In relation to the importance of transparency in the management of the *APBKal*, information disclosure also has an important role in the management of the *APBKal*. This is because information disclosure is an aspect that complements transparency.

As stipulated in the *Undang-Undang Nomor 14 Tahun 2008* concerning Information Disclosure, the public has full rights to obtain public access to data and documents related in the management of the Village Revenue And Expenditure Budget (*APBKal*), such as budget planning, financial reports, expenditure details, and audit results. The current development of digitalization at the village level through the use of websites can essentially open up opportunities to increase transparency in budget management. Village websites allow for more open, systematic, and easily accessible access to information for the public without time or location restrictions. However, data from the Transparency International Indonesia Survey in 2023 shows that only 56% of village government units routinely publish budget management reports through media that is easily accessible to the public. This has an impact on increasing corruption



cases at the village level. Based on the 2024 Corruption Trend Monitoring Report, the village sector ranks at the top in corruption cases, as shown in the following graph.

**Chart 1**  
**Corruption Trends in 2024**  
 Source: Anti-Corruption.Org Website

The graph shows that the village sector was the government unit with the highest number of corruption cases throughout 2024. There were 77 cases recorded with 108 suspects. The high rate of corruption at the village government level indicates that various prevention programs are still ineffective in preventing corruption. This is closely related to the suboptimal implementation of transparency through digital information disclosure.

The Special Region of Yogyakarta (*DIY*) is one of the provinces in Indonesia where many villages still do not routinely publish information related to the management of the management of the Village Revenue And Expenditure Budget (*APBKal*) and its impact throughout 2024. According to, Jogja View (2024) There are 5 corruption cases at the village level in *DIY*, with two cases handled by the *DIY* High Prosecutor's Office, one case handled by the Sleman Regency High Prosecutor's Office, and the other two cases handled by the Gunungkidul Regency High Prosecutor's Office. In 2025, according to Gunungkidul Info (2025) Gunungkidul Regency has again added to its corruption cases at the village level, with the misuse of Village Funds by Lurah (village heads) and Carik (village secretary). Several corruption cases in Yogyakarta in the village sector in 2024-2025 demonstrate that good governance within village government units remains suboptimal, particularly in terms of transparency through digital information disclosure.

Gunungkidul Regency was a region frequently hit by corruption cases at the village level throughout 2024-2025. This occurred because many villages in Gunungkidul did not routinely publish information in the management *APBKal* through their digital information disclosure websites. Jetis Village is one of the villages in Gunungkidul that has not optimally published its *APBKal* management documents. Based on data from the 2024 KID Monitoring and Evaluation Report, Jetis Village received a score of 54.15%, meaning it falls into the less informative category. This score is quite low considering that Jetis Village is not located in a remote area like several other villages in Gunungkidul that lack information due to obstacles. access or network in digital information management. Below is the official website of Jetis Village, Saptosari District, Gunungkidul Regency, *DIY* Province.



**Figure 1**  
**2024 and 2025 APBKal Information**  
 Source: Jetis Village Website

The image above shows that the implementation of transparency, particularly in the aspect of digital information disclosure related to the management of the management of the Village Revenue And Expenditure Budget (*APBKal*) in Jetis Village, is still not optimal. This can be seen from the less comprehensive publication of *APBKal* management documents on the village's official website. Several important documents such as budget plans, detailed

budget realization, and accountability reports are not displayed simply. To access these documents, you need to move the website page slides one by one because they are buried with documentation of village activities. This certainly affects public accessibility to them. Although there are transparency efforts through non-digital media such as community participation in supervision and the provision of information boards in each hamlet, there are still gaps in the provision of *APBKal* documents through the openness of digital information on the website.

This indicates that digital information transparency related to the management of the management of the Village Revenue And Expenditure Budget (*APBKal*) in Jetis Village has not been optimally implemented. Digital transparency is a crucial aspect in preventing budget misuse. This condition makes Jetis Village a relevant and significant research location to examine the transparency of *APBKal* management through digital information disclosure, because Jetis Village is still not optimal in transparency through digital information on the website, which is part of the obligations of every public body as regulated in Law 14 of 2008 concerning Information Disclosure.

There have been several previous studies examining the management of the *APBKal* or village budget. First, research conducted by (Qonitah et al., 2025) entitled "Analysis of Village Budget Management Accountability in Supporting Community Empowerment in Bandung Village in 2024." The results of the study indicate that, based on the analysis using evaluation theory, there are indicators that have not been met, namely adequacy and equity, due to limited funds provided by the central government. However, the analysis using accountability theory has met all indicators, thanks to the commitment of the village government to advancing the village. Second, the research conducted (Harefa, Zebua, and Bawamenewi 2022) entitled "Analysis of the Effectiveness of Village Revenue and Expenditure Budget Management (*APBDes*). The results of this study indicate that the effectiveness of 2019 budget management in Lololakha Village is classified as effective, with a percentage between 90% and 100%. However, the ratio calculation shows one area that is less effective: community development activities, which only reached 73%.

Third, research conducted by (Mansur et al. 2021) with the title Participatory Planning of Village Government and Community in Managing *APBDes*. The results of this study indicate that participatory planning between both the village government and the community in managing *APBDes* has been implemented well, but has not been able to fully accommodate the needs of the community. The factors that support and hinder this participatory planning include: (1) level of knowledge, (2) type of community work, (3) level of education, and (4) level of trust in the government. Fourth, research by Sinaga et al., 2022) entitled "Implementation of the Village Financial System in Managing Village Revenue and Expenditure Budgets in Kodon-Kodon Village, Merek District, Karo Regency." The results of this study indicate that village financial reporting is quite transparent, but human resources capable of operating the *SISKEUDES* application are still limited. Furthermore, technical implementers often lack discipline in carrying out their duties, and coordination between the Village Head and technical implementers is still ineffective.

Based on previous research, the management of the Village Budget (*APBKal*) in a village is a process that is not only a compliance with regulations but also requires the village government, institutions, and the community to synergize to maximize the management of village budgets that are open to the public. However, these studies generally focus on budget absorption, community participation, and human resources of the apparatus. Furthermore, research that specifically discusses the transparent management of the *APBKal* through digital website-based information disclosure in Jetis Village has never been discussed in previous studies, especially regarding village government compliance, equitable implementation, and benefits received by target groups.

Therefore, the difference in this research lies in the focus of the analysis of transparency in *APBKal* management through digital information disclosure in Jetis Village by using the management theory from Terry and Rue which emphasizes that in *APBKal* management there needs to be a systematic application of management functions, as well as the transparency theory from Kristianten which emphasizes that transparency requires the principle of openness in every *APBKal* management process. Based on the description above, the purpose of this study is to describe the implementation of digital information disclosure of the management of the Village Revenue And Expenditure Budget (*APBKal*) in Jetis Village and identify the factors that influence it. This research is also used to compile recommendations for improving the transparency of *APBKal* management through digital information disclosure in Jetis Village.

## **B. LITERATURE REVIEW**

### **Understanding Transparency**

Transparency refers to the aspect in which information, processes, or decisions are openly accessible to the public. In the context of village government, transparency allows the public to oversee the management of the Village Revenue and Expenditure Budget (*APBKal*) through clearly published budget planning documents, detailed budget realization, and accountability reports.

According to Krina (as quoted Julita et al. 2020) defines transparency is defined as a principle that ensures access or freedom for every individual to obtain information related to the implementation of government, including policies implemented, the process of formulation and implementation, and the achievements obtained. Transparency here means providing access to financial management information to the public, such as reports or details of budget realization that are easily accessible, so that the public can monitor budget use more easily and can encourage accountability of the village government. To realize good budget management at the village level, good governance is needed. (Suhardi et al. 2023)

Good governance refers to a good governance system to ensure efficient and effective resource management. One of its key elements is transparency, which encourages village governments to regularly provide information related to the management of the Village Budget (*APBKal*). Furthermore, according to Subarjo (as quoted Ningsih et al. 2025) Transparency in village budget management refers to the openness of village officials to provide public access to information,

including planning, implementation, and accountability for budget use. This is based on the public's right to a clear and comprehensive understanding of the entire financial management process.

As stated by several experts above, transparency in the context of village government can be defined as the principle of openness and honesty that builds public trust in the government. This is achieved through the provision of clear, adequate, and easily accessible information regarding budget management. According to Kristianten (as quoted in Purwanti 2022) There are several transparency indicators as follows:

1. Availability and Accessibility of Budget Documents

This indicator emphasizes the importance of complete budget documents, such as budget planning documents, detailed budget implementation, and financial reports, which are openly available and easily accessible to the public. In practice, these documents should be published on the official website, in print media, or through other channels accessible to the public.

2. Regulatory Framework that Ensures Transparency

The second indicator explains the relationship between transparency and the existence of legal guarantees or policies that explicitly support the implementation of budget transparency. This includes laws, government regulations, or internal guidelines that require regular publication of financial information and sanctions for violations.

3. Transparency of Process

This indicator emphasizes the importance of a transparent planning and budgeting process for the public. This means that the public needs to be involved, for example through public consultations, open hearings, or feedback mechanisms before the budget is approved. This transparency helps prevent unilateral decision-making and ensures that the budget truly aligns with the real needs of the community more fairly.

4. Clarity and Completeness of Information in Budget Documents

This final indicator emphasizes that budget documents must be written using clear language, complete data, and an easy-to-understand structure. This indicator includes detailed information such as revenue sources and expenditure allocations, without using confusing technical terms or hiding important information.

Based on several definitions Based on the above findings, drawn from the perspectives of experts, the author concludes that transparency is a crucial aspect in managing the *APBKal* to achieve good governance. Furthermore, transparency also plays a role in preventing budget misappropriation, ensuring that funds are utilized based on community needs.

**Definition of Management**

The Village Revenue and Expenditure Budget (*APBKal*) is a financial document that covers village income, village expenditure, and village financing. Article 72 of the *Undang-Undang No. 6 Tahun 2014* concerning Villages states that village income derived from the *APBN*, or village funds, is sourced from central government spending by optimizing village-based programs evenly and effectively. Village funds provided by the government to villages are intended for

village infrastructure development in accordance with applicable regulations, therefore, village budget management needs to be carried out effectively.

According to Sujarweni (as quoted Kawatu et al. 2024) The Village Revenue and Expenditure Budget (*APBKal*) is a form of accountability from village management to the village community. This budget includes the provision of information on village activities and programs, the management of village funds, and the implementation of programs funded by those funds. Management according to Balderton (as quoted Purwanti 2022) The term management is the same as management, namely moving, organizing and directing human efforts to effectively utilize materials and facilities to achieve a goal.

Based on the opinions expressed by the experts mentioned above, management is a structured, regulation-based process. In relation to the management of the Village Revenue And Expenditure Budget (*APBKal*), management is an important mechanism to be implemented comprehensively because it can prevent misuse of resources and support the implementation of development programs that benefit the community. According to Terry & Rue (as quoted in Fausia et al. 2020) There are several management indicators as follows:

1. Planning

Planning is the initial step in the management process. This stage involves establishing organizational goals and devising strategies to achieve them. This function is crucial in relation to *APBKal* management because it emphasizes that good planning must be flexible to adapt to environmental changes and the real needs of the community.

2. Organizing

This indicator illustrates the importance of organization in a management process. Organization includes establishing a structure, dividing work, and assigning responsibilities. This indicator ensures effective coordination, prevents overlapping tasks, and utilizes the expertise of each member.

3. Implementation

Furthermore, implementation or direction is the process of mobilizing and motivating human resources to implement the plans that have been developed. This includes communication, motivation, and daily decision-making to ensure tasks are carried out. This indicator emphasizes the leadership aspect, where, when linked to *APBKal* management, a village head must understand the behavior of his or her human resources and adopt an appropriate leadership style.

4. Supervision

The final indicator, oversight, is a function that involves monitoring an organization's performance, comparing it to predetermined standards, and making improvements if necessary. This includes identifying deviations, measuring results, and taking corrective actions, such as revising plans or retraining to meet needs. This indicator is crucial when linked to *APBKal* management, as this function ensures the organization remains on track and adapts to change.

Based on the definitions above, put forward by experts, the author concludes that regulation-based budget management is a crucial aspect to implement.

Furthermore, regulation-based budget management demonstrates clear and strong legal guarantees.

### C. METHOD

The method used in this research is qualitative methodology according to Bogdan and Taylor (as quoted Mukhtar et al. 2020) defines qualitative research as a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. This method was chosen to describe and understand in depth the implementation of transparency in *APBKal* management through digital information disclosure in Jetis Village. In this study, the analysis was conducted using management theory according to Terry and Rue (in Fausia et al., 2020) and the transparency theory of Kristianten (in Purwanti 2022). This theory was chosen because it emphasizes the role of implementing officials and the community as determinants of the success of implementing digital-based transparency in the management of management of the Village Revenue And Expenditure Budget (*APBKal*). Data collected in this study were conducted through non-participatory observation, in-depth interviews, and documentation. Informants were selected using a purposive sampling technique, considering criteria and objectives relevant to the research. The participants involved the Village Head, Village Secretary, Finance Division, Village Consultative Body, and Non-Governmental Organizations (NGOs). (Omid Tajik et al., 2024) The data obtained were primary data through interviews and observations, as well as secondary data through official village documents such as the *RPJMD*, *RKPKal*, and *APBKal*. Data analysis used the model from Miles & Huberman (in Kembro et al. 2025) This explains that qualitative data analysis is carried out interactively and continuously until saturation is reached. Data analysis consists of the following tasks: data reduction, data display, and conclusion drawing/verification.

### D. EXPLANATION

Transparency in the management of the Village Revenue and Expenditure Budget (*APBKal*) is a crucial aspect in supporting good governance and public services at the village level through the use of technology. According to Kolstad (as quoted Alessandro et al., 2021) The concept of transparency itself plays a role in reducing corruption and can increase public trust. Digital transparency can facilitate public accessibility in accessing information regarding the management of the Village Revenue And Expenditure Budget (*APBKal*) more easily. Through the openness of digital website information, the village government can provide various information related to government, especially in the management of the *APBKal*. Based on the results of the interviews that have been conducted, transparency in the management of the *APBKal* in Jetis Village can be seen using management indicators according to Terry & Rue which consist of: 1. Planning 2. Organizing 3. Implementation 4. Supervision and transparency indicators according to Kristianten which consist of: 1. Availability and accessibility of documents 2. Clarity and completeness of information 3. Openness of the process 4. Regulatory framework that ensures transparency. The following is a

presentation of the results of the interview using management indicators according to Terry & Rue.

### **Planning**

Planning is defined as the process of determining a goal that you want to achieve and determining the stages needed to achieve that goal, then planning is also defined as thinking about what needs to be done with the existing resources GR Terry (as quoted Selvia et al., 2025). Based on the results of the interview with the Village Secretary/Secretary of Jetis Village, the initial planning was carried out as follows:

*"The APBKal is prepared starting from the village deliberation first, then later Musren, then the preparation of the RKP, then the APBKal is prepared there, the Muskal is organized by the Pangripta, then the Musrenbang is organized by the village community empowerment institutions, then it will be brought to the forum for the determination of the RKP between the village government and BAMUSKal, after the RKP is determined, the RKP is used as the basis for preparing the APBKal."*

Below is the implementation of the 2024 Jetis Village Musrenbang, which involved the village government, community empowerment institutions, and community leaders. Following the Musrenbang, the village government held a meeting to determine the Regional Work Plan (RKP), which served as the basis for preparing the APBKal.



**Figure 2**  
**Jetis Village Development Planning Meeting 2024**

Source: Jetis Village Website

The prepared APBKal document is then published by the Village Information System (SID) team, after which Danarta or the Finance Division can begin carrying out its duties. The Head of the Danarta/Finance Division of Jetis Village stated:

*"From the Danarta side, our part is management, administration, and accountability reports. So, when the budget has been posted by the district government, we at Danarta can carry out administration. So, disbursement begins with the submission of a payment request letter from the activity implementer to Danarta, then Danarta carries out administration in the village finances."*

Based on the results of interviews with the Jetis Village government and the Jetis Village *BAMUSKal*, the three informants agreed on the planning stages in the management of the *APBKal*. The three informants explained the planning stages carried out starting from the Village Deliberation (*Muskal*) by *BAMUSKal*, the Development Planning Deliberation (*Musrenbang*), the preparation of the Village Government Work Plan (*RKPKal*), the preparation of the *APBKal* plan document, the publication of the *APBKal* documents on the village website, to the administration stage by Danarta/Financial Division. This information shows that Jetis Village is making transparent and systematic efforts in the *APBKal* management planning mechanism.

However, although procedurally, the mechanism for preparing the *APBKal* has been carried out by Jetis Village transparently by involving community institutions and community leaders in various deliberations, however, Jetis Village in implementing digital-based transparency is still hampered by limited information management infrastructure and low discipline of the apparatus in publishing *APBKal* information, which are factors that influence the implementation of digital-based websites.

### **Organizing**

Organizing is the process of structuring an organization according to its goals, resources, and environment GR Terry( as qoted Selvia et al., 2025). Based on the results of interviews with Jetis Village officials during the organizational stage, the Village Secretary coordinated with various sectors to compile budget reports for each sector. This organization also includes the process of forming a Village Information System (*SID*) team by the Information and Documentation Management Officer (*PPID*) under the leadership of the Jetis Village Head. The *SID* team is part of the *PPID* structure responsible for managing and delivering government information, including providing information related to the management of the *APBKal*, as stated in the provisions of the *Undang-Undang Nomor 14 Tahun 2008* concerning Public Information Disclosure.

In Jetis Village, the Village Secretary plays a role in organizing the management of the Village Budget (*APBKal*). This organization has a clear division of tasks, from the side of the village head (Kasir Kaur) as the compiler and administrator of the *APBKal* documents to the publication stage by the *SID* team under the supervision of the Village Head as the superior or leader of the *PPID* village. However, despite the clear division of tasks in the *APBKal* management process in Jetis Village, the implementation of transparency through digital media is still not optimal. This was conveyed by the Village Secretary (Carik/Secretary) of Jetis Village who said that often the Kaurahan apparatus and the *SID* team are not disciplined in collecting activity reports and publishing the *APBKal* documents.

*"In my opinion, what needs to be improved in website management is that it clearly comes down to each of us, each of us, and our own awareness as officers or public servants. This human resource needs to be pursued and reminded first, and then reports and documents can be uploaded to the website."*

The low level of discipline among officials in collecting activity reports and the delay in publication of documents by the *SID* Team are factors that influence the public's access to public information via the website to be less than optimal.

### **Implementation**

Implementation is the process of motivating all members to strive to achieve targets in accordance with managerial planning and GR Terry's efforts (as quoted Selvia et al., 2025). Based on the results of the interview with the Head of Jetis Village, it was explained that transparency efforts in the management of the *APBKal* in Jetis Village are not only through digital media websites but also through non-digital media such as billboards available at the village office and each hamlet and printed annual calendars containing information related to the *APBKal*. However, this differs from the statement of the Head of Jetis Village who said that the annual calendar contains *APBKal* information. As can be seen from the Jetis Village calendar for 2024, it only writes about the village website page located at the bottom of the page. There is no information regarding *APBKal* information or information directing the public to access the village website to find out *APBKal* information.

Furthermore, transparency in the management of the *APBKal* through the digital media website in Jetis Village has not yet been optimally implemented. The public is still unfamiliar with using websites as a medium for accessing all forms of government information, especially regarding *APBKal* management. This is in line with what the Head of Jetis Village stated:

*"Perhaps optimizing this website is more about its users. It's not yet very familiar to the public, but some are starting to see it. However, judging by the number of visits to the website, it's not yet optimal. So, the disparity between website visitors and our population is still quite high. Admittedly, our population isn't yet very familiar with the website, even though we've tried to promote it through various media, including calendars we distribute, printed pages, and so on. But the general public's digital understanding of technology is still lacking compared to those who already understand it."*

Based on the statement from the Head of Jetis Village above, other challenges were found from the side of the village apparatus, these challenges were conveyed by the Village Secretary/Carik which are explained in the following interview results:

*"In my opinion, what needs to be improved in website management comes down to each of us individually. So, it comes back to the integrity of each role holder, and it goes back to our own sense of responsibility, capacity, and awareness as officers or public servants of our own duties and responsibilities."*

From the interview results above, it can be seen that the challenges faced by Jetis Village in optimizing the website as a medium for the public to obtain information related to the management of the *APBKal* are quite complex, where from the side of the community who are still unable to understand the accessibility of the website, it becomes a challenge for the village government to be able to maximize socialization and counseling to the public regarding the use

of the website as a medium to obtain information on the management of the *APBKal*. Then from the side of the village government, it is also still hampered by the capacity and low responsibility and compliance with regulations from the role of village officials in publishing *APBKal* documents consistently.

### **Supervision**

Supervision is the process of providing feedback and follow-up for comparison between the results obtained with the established plan and adjusting actions if deviations are found in the implementation (GR Terry) (as quoted Selvia et al., 2025). Oversight in the context of *APBKal* management is a crucial step in ensuring that *APBKal* management is proceeding according to established plans. Oversight can also identify audit errors or budget misuse. The oversight mechanism in Jetis Village coordinates with several parties, as explained by the Head of Jetis Village:

*"We implement several oversight mechanisms. First, internal oversight, where we regularly check the APBKal implementation structure team. We also involve BAMUSKal in the implementation, so there are always semesterly evaluations of our APBKal implementation. So, there are two important internal components. Although, there will also be external oversight through government institutions."*

However, the Village Consultative Body (*BAMUSKal*) of Jetis Village encountered obstacles in overseeing the management of the Village Budget (*APBKal*) through its digital website. A *BAMUSKal* representative stated that the procedures and steps for accessing the website were quite complicated for older members. This was conveyed in the following interview:

*"The problem is that sometimes the officers have difficulty accessing it, perhaps also due to age, and sometimes we can't directly upload or view the link, or the procedure takes a long time."*

From the presentation, *BAMUSKal*, which oversees all forms of village government affairs, stated that some of them had difficulty accessing the website to monitor the management of the *APBKal* in Jetis Village due to age factors. Lack of outreach was also a major factor in the limited capacity of village officials and institutions to maximize website usage. This certainly demonstrates that transparency in *APBKal* management through digital media websites has not been optimally implemented in Jetis Village.

Based on the four indicators of *APBKal* management, it can be seen that Jetis Village has basically implemented a procedural mechanism in *APBKal* management in Jetis Village by involving the village government, community institutions, and community leaders in deliberation forums. However, the implementation of digital-based transparency on the website has not been optimally implemented. This is due to limited technological infrastructure and low discipline of the apparatus and the SID Team in updating and publishing documents, resulting in public accessibility to *APBKal* management through the website not running optimally. Then, the low digital literacy of the community and the limitations of *BAMUSKal*, especially among the elderly group in accessing *APBKal* information for monitoring are also factors that hinder the

optimal use of the website. This condition indicates the need to increase the capacity of village apparatus and institutions, improve website management, and strengthen socialization to the community to support digital transparency in *APBKal* management to run optimally and effectively.

The analysis conducted using Terry & Rue's management function in the management of the Village Budget (*APBKal*) in Jetis Village shows how the village government carries out village budget management through the stages of planning, organizing, implementing, and monitoring. However, to determine the success of this management, it cannot only be measured by the fulfillment of the managerial stages, but also by the extent to which the management process is carried out openly and is accessible to the public. Therefore, in order to obtain a more comprehensive picture of the governance of the *APBKal*, the analysis was conducted not only using a management perspective but also complemented by the transparency approach according to Kristianten. This approach is carried out to determine and assess the level of transparency of *APBKal* information through indicators of document availability and accessibility, clarity and completeness of information, openness of processes, and a regulatory framework that ensures transparency. Thus, the following discussion will describe the research results based on these transparency indicators.

#### **Document Availability and Accessibility**

The availability and ease of access to documents related to the management of the Village Budget (*APBKal*) in Jetis Village is a crucial aspect in ensuring transparency in village budget use. With the availability of information and easy access, disclosing budget information is no longer merely an administrative procedure but also a strategy to meet public information demands. (Jin et al. 2025) This information includes government implementation, including policies implemented, their formulation and implementation processes, and achievements. With the current development of digitalization, Jetis Village utilizes a website as a means to present all forms of information related to the management of the Village Budget (*APBKal*), so that the public can find out information related to the village budget anywhere and anytime without having to come to the village office.

However, based on observations, the Jetis Village website still does not provide simple access to *APBKal* documents. Some documents are presented on buried pages and are difficult to access for people who do not fully understand them. This creates a gap between the availability of physical documents at the village office and the accessibility of non-physical documents on the website. In addition, the community also experiences difficulties in accessing these documents, this problem occurs due to a lack of counseling or socialization from the village government regarding procedures for accessing the website. Below is the Jetis Village website portal that shows that the accessibility of the provided documents is still difficult for the community, where *APBKal* documents are not directly easy to find.



**Figure 3**  
**Jetis Village Website**  
 Source: Jetis Village Website

From the image above, the Jetis Village government needs to improve its website portal by presenting it in a simple format to facilitate accessibility of the *APBKal* documents on the website, and supporting comprehensive outreach to the community. This aligns with the results of an interview with the Non-Governmental Organization (NGO) Ide dan Anaitika (IDEA), which focuses on village budget management, which stated:

*"The portal must be clear, don't let the position of the budget document or APBKal be in a position that is difficult to find, complicate the website so that data that is actually important doesn't appear on the first page. It should be made clear, for example the program and budget. The first time people open the website, they will immediately see, oh, it turns out what the position is here, so it's not hidden, only the village knows, for example, where it is."*

The lack of a clear mechanism for routinely disseminating information through digital media websites is one factor hindering transparency in the management of the *APBKal* in Jetis Village. The village government needs to be more proactive in providing information and facilitating public accessibility without complicated processes, particularly for *APBKal* documents. This is in line with the results of an interview with the NGO IDEA, which stated:

*"Website management must be based on the principle of information transparency. First, it must be easily accessible. Don't let people open it slowly, as this will affect their willingness to open it. Second, socialize it because sometimes the village government just creates it but sometimes it doesn't socialize it, so the community doesn't understand, "Oh, if you want to know the budget documents, you shouldn't need to come to the village office; you can just do it at home." Then, third, there also needs to be regular updates. So don't let the village just create a website but not update it because that will definitely affect the community who accesses it."*

As stated by the Executive Director of the IDEA NGO, regarding website accessibility as a means of obtaining information on *APBKal* management, Jetis Village can improve its website portal in a simpler format to make it easier for the public. Furthermore, regular outreach to the community is also needed to foster a deeper understanding of website usage.

#### **Clarity and Completeness of Information**

Clarity and completeness of information related to the management of the *APBKal* is a crucial issue. The Jetis Village Government has endeavored to provide transparent information regarding the management of the *APBKal* through digital information disclosure using its website. However, based on the village website portal, Jetis Village has not yet presented and positioned documents published on the website in a simple and easily understood manner for the public, such as budget planning documents, detailed budget realization details, and accountability reports. This creates problems such as limited public access to documents and a lack of public understanding regarding the details of budget use, as well as a decreased willingness to access the website. This problem will impact the public, where even though information has been provided, the explanations provided are not detailed enough or are not easily understood by the public. Based on an interview with the Executive Director of the NGO IDEA, the following statement was made:

*"How much revenue does the BUMKal sector generate? Well, that's often just a general statement, without mentioning, for example, what the BUMKal earns or what the tourism revenues are. That's not even mentioned in many budget documents. It should be detailed, especially if the target audience is rural communities, whose budget literacy is relatively weak. Civil society, even those who aren't focused on the budget, can sometimes still be confused, let alone rural communities whose budget literacy, for example, isn't very good."*

Furthermore, the Executive Director of the IDEA NGO also explained the same thing that:

*"The details in the APBKal data are also published, sometimes appearing in the form of programs. For example, the stunting program, even though there are many for cadre incentives, for example, there is for PMT, there is also the procurement of kitchens, there is also the procurement of uniforms. Well, these things are brought up so the public can see, oh, it turns out that not much of the stunting budget is directly allocated to beneficiaries. In fact, so far, only a lot has been allocated for things like meetings, cadre uniforms, cadre incentives. Well, if only programs are brought up, people will notice."*

Although village governments have used various methods of information delivery, not all residents have equal access to this information. Information published through information boards or digital websites still does not fully reach the general public, who have limited access to websites or rarely visit the village office. As stated by the Executive Director of the NGO IDEA, budget information is better presented not only in the form of programs but also in more detail

regarding allocations for activities. This is in line with Sujarweni's opinion (as quoted Kawatu et al.2024) The Village Revenue and Expenditure Budget (*APBKal*) represents accountability from village management to the village community. This budget includes providing information on village activities and projects, managing village funds, and implementing programs funded by those funds. Below is information on the 2024 *APBKal* published on the official village website.



**Figure 4**  
**2024 State Budget Infographic**  
Source: Jetis Village

The image presents information regarding the *APBKal* which is still too technical and lacks detail, such as the lack of information on budget allocations for programs that have been implemented. The difficult public access to *APBKal* documents, coupled with the limited capacity of officials to present overly technical and incomplete information, are complex issues facing Jetis Village. This requires follow-up efforts, such as improving the website portal and simplifying the *APBKal* infographics to include detailed and clear information that is easily understood by the public.

### Transparency of Process

Transparency in the process allows the public to learn and gain access to the broadest possible information regarding village budget management. In implementing transparency in the management of the Village Budget (*APBKal*) in Jetis Village, the village government has essentially implemented transparency in every stage of *APBKal* management. This transparency includes involving the community in Village Deliberations (*Muskal*), Village Development Planning Deliberations (*Musrenbang*), installing information boards, and involving the community in various programs and activities organized by Jetis Village. Below is the *Murenbang* implemented by Jetis Village in 2024.



**Figure 5**  
**2024 Jetis Village Conference**  
Source: Jetis Village Website

However, from a digital perspective, transparency in the *APBKal* management process is still suboptimal. The public is still unfamiliar with using websites as a means of accessing all forms of budget-related information. This is in line with what was previously conveyed by the Head of Jetis Village and the following interview with the Head of Jetis Village:

*"The problem here is that people aren't familiar with it; they still find it difficult to access the website. But we can monitor the number of visitors to the website each month, but we don't know if those visitors are all Jetis residents or people from outside Jetis."*

Although information is conveyed through forums or presented in written reports on websites, not all members of the public have the ability to understand the technical or administrative details related to *APBKal* management. This can lead to misunderstandings or dissatisfaction among members of the public who feel they lack clear information regarding *APBKal* management. Furthermore, although the Jetis Village government has provided information boards detailing *APBKal*, many members of the public still do not regularly read or understand the contents of these reports. This situation indicates that despite the existence of transparency mechanisms, information delivery needs to be improved to reach all levels of society and increase public trust. Similarly, according to Sari (as quoted Nur Handayani, 2025) Transparency is maximized as a tool to increase public trust, encourage good governance, and improve the effectiveness of public services.

### **Regulatory Framework That Ensures Transparency**

The regulatory framework that governs or guarantees the management of the Village Budget (*APBKal*) plays a strong role in ensuring that the allocation of funds received by the village is used transparently. In Jetis Village, the implementation of transparency refers to the regulations of the *Undang-Undang Nomor 6* concerning Villages and the *Undang-Undang Nomor 14 Tahun 2008* concerning Public Information Disclosure. These two regulations serve as the main references that are then used as the basis for establishing internal regulations such as Service Operational Standards (SOP) in implementing transparency in the management of the *APBKal*, especially through the disclosure of digital

information on the website. This is in line with the statement of the Head of Jetis Village based on the following interview results:

*"If it's already regulated by higher-level regulations, we won't regulate it further. We'll refer to the higher-level regulations. However, we regulate public disclosure information. So, we already have SOP for public disclosure information."*

This statement demonstrates that the Jetis Village government is striving to support transparent *APBKal* management through the establishment of SOP that are not merely a formality but also aim to encourage the village government to publish all forms of *APBKal* management information through digital media websites. However, despite having specific standards used as a reference in implementing transparency in *APBKal* management through digital website information disclosure, Jetis Village still faces challenges in implementing this regulation. Often, village financial reports are presented in formats that are too technical and difficult to understand, making it difficult for the community to understand the use of funds independently. Another challenge is the capacity of village governments which have not fully complied with existing regulations in consistently publishing all information on *APBKal* management.

Based on the results of interviews and discussions of the four transparency indicators according to *Kristianten* above, the management of the *APBKal* in Jetis Village has attempted to be transparent through the provision of documents, website utilization, community involvement in deliberations, and the implementation of a regulatory framework that refers to laws and regulations and internal SOP. However, in practice, transparency through digital media websites is still not optimally implemented because even though the *APBKal* document has been published, access to obtain *APBKal* information is still difficult and socialization has not fully reached the community, this is a factor that influences the community in understanding website accessibility. Then from the village government side, compliance with regulations by officials is also not consistent, so it is necessary to strengthen local regulations that regulate the obligations of officials to publish consistently, simplify the form of information, and increase socialization in order to realize more optimal village budget transparency.

The results of this study indicate that the management of the *APBKal* in Jetis Village has been carried out procedurally by involving the village government, community institutions, and community leaders in deliberation forums as an effort to implement transparency in the management of *ABKAl*. However, in practice, Jetis Village still faces various challenges such as, inadequate apparatus capacity and not fully complying with regulations, complicated website portal accessibility, low digital literacy among the community and socialization that has not fully reached the community, and limited supporting facilities for digital transparency. These conditions indicate that although the *APBKal* management mechanism has been carried out according to procedures, optimization of digital transparency still requires improvements, such as increasing human resources, strengthening regulations, equalizing socialization, simplifying website accessibility and information forms, and providing technological infrastructure.

## E. CONCLUSION

This study focuses on the implementation of transparency in the management of the management of the Village Revenue And Expenditure Budget (*APBKal*) through digital information disclosure with various management and transparency principles in Jetis Village, using four main indicators proposed by Terry and Rue, namely: planning, organizing, implementing and supervising, as well as four indicators proposed by *Kristianten*, namely: availability and accessibility of documents, clarity and completeness of information, openness of processes, and a regulatory framework that guarantees transparency. Based on the research findings, it can be concluded that despite efforts to fulfill the existing regulatory framework, transparency practices in Jetis Village still face several challenges that affect the implementation of transparency in the management of the *APBKal*, namely website accessibility that is not yet fully understood by the community., low digital literacy of the community, lack of socialization, limited infrastructure, inadequate capacity of the apparatus and inconsistent compliance with regulations.

Based on the explanation above, it certainly needs to be an evaluation material for the Jetis Village government. Suggestions to increase transparency through digital information disclosure on the Jetis Village website include: First, increasing the capacity of village officials with workshops on Village Information System (*SID*) management and village institutions, especially *BAMUSKal*, with technical guidance on the supervisory function in *APBKal* management. Second, strengthening regulations by drafting Village Regulations regarding *APBKal* publication time standards and the implementation of administrative sanctions in the event of delays in submitting *APBKal* documents. Third, creating technical guidelines on how to access *APBKal* information through the website (posters/short videos) and regularly disseminating information to the community through community forums, *RT/RW* meetings, and village deliberations. Fourth, simplifying the website portal and making *APBKal* information into infographics with simple designs and training for *SID* operators on creating simple infographic designs. Fifth, providing supporting infrastructure such as information technology devices, improving the quality of the internet network and information service space. By implementing these various stages, it is hoped that the use of websites as a medium to promote digital-based transparency will be more optimal and effective.

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