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**Submission date:** 13-Nov-2023 09:47AM (UTC-0500)

**Submission ID:** 2226725761

**File name:** JURNAL\_Penelitian\_Sinta\_4\_Moh.\_Mustofa.pdf (380.59K)

**Word count:** 3432

**Character count:** 20650

## ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE ECONOMIC DEVELOPMENT

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### Article Info

Received: 27/06/2023

Revised: 21/07/2023

Accepted: 29/07/2023

The importance of accountability and transparency in the implementation of village economic development is an element that must be met. The purpose of this study was conducted to determine the implementation of accountability and transparency in village economic development. This research method was conducted using a qualitative descriptive analysis. The results of this study concluded that the concepts of accountability and transparency in the implementation of village economic development in Gayam Village, Gayam District, Bojonegoro Regency can already be applied properly. Implementation of village economic development is carried out through agriculture, village markets and ponds. The results of this study can contribute theoretically that the implementation of village economic development can be carried out through agriculture, village markets and village ponds which are carried out with due regard to aspects of accountability and transparency..

Keywords: accountability, transparency, village economic development

### 1. Introduction

Community welfare is one of the most important elements that must be realized by the government in an effort to increase competitiveness between countries. Law No. 6 of 2016 concerning Villages regulates governance, management, development and empowerment of villages in Indonesia with the aim of strengthening the role and function of villages as part of the national government system and improving the quality of life of village communities. One of the functions of Law No. 6 of 2014 is to strengthen village autonomy, so that it can give wider authority to villages in managing government affairs and development in their area. The village has the right to regulate and manage governmental, financial and administrative affairs according to the needs and characteristics of the village.

Law No 6 of 2014 provides an important legal framework for village governance and development in Indonesia. With this, it is hoped that village communities can be more active and have a bigger role in local development and improve the quality of life of village communities as a whole. Law No. 6 of 2014 encourages villages to develop local potential and carry out sustainable development. By optimally utilizing natural and human resources in village areas, villages can create economic opportunities, increase employment, and increase village community income. This has a positive impact on the welfare of the village community.

Community welfare is a goal that must be realized, efforts to improve community welfare through appropriate village policies and programs are very important to create a just, sustainable and harmonious society. Community welfare also contributes to social stability. When basic needs are met and social inequalities are minimized, society tends to be more harmonious, more inclusive, and more concerned with each other. The importance of realizing community welfare requires Village Government policies in determining development priorities according to the basic needs of the community. SDGs have an important role in determining people's welfare, because they combine social, economic and environmental aspects that are interrelated

One of the important roles of the SDGs is identifying development priorities, the SDGs provide clear guidelines on development priorities that must be considered in order to improve people's welfare. By identifying specific goals and targets in various fields such as poverty alleviation,



education, health, gender equality, and environmental sustainability, SDGs help direct development efforts to meet basic needs and improve people's quality of life. The importance of sustainable village development and community welfare can be implemented through Permendes-PDPT No.2 of 2016 concerning the Development Village Index (IDM).

IDM is a measuring tool used to evaluate and monitor the level of village development in Indonesia. IDM was developed by the Ministry of Villages-PDPT as one of the indicators in implementing village development programs. IDM uses several development indicators which include social, economic and environmental aspects. IDM provides scores and ratings for each of these aspects, which are then used to determine the level of village development. This index provides a comprehensive picture of village development conditions, and can be used as a reference for planning and implementing development programs at the village level.

The government can see the extent to which village development has been achieved and identify the needs and challenges faced by villages. This allows the government to allocate the right resources and design appropriate policies to improve the welfare of rural communities and accelerate development in the area. The application of accountability and transparency for village development is very important, in all, the principles of accountability and transparency are an important basis for sustainable village development. Applying this principle helps ensure that village development is carried out with integrity, sustainability, and with due regard for the interests and participation of the community.

The concept of accountability in village economic development involves responsibility and transparency in managing village economic resources, implementing economic development programs, and achieving the expected results. By applying the concept of accountability in village economic development, it is hoped that villages can manage economic resources well, create sustainable economic growth, and improve the welfare of society as a whole.

The concept of transparency in village economic development involves providing clear, open and easily accessible information about policies, programs and activities related to village economic development. By applying the concept of transparency in village economic development, it is hoped that village communities can clearly understand the development programs and activities being carried out, and have greater trust in the village government and related institutions. Transparency also allows the community to play an active role in supervising and ensuring the success of village economic development and the efficient and fair use of resources.

Village economic development refers to efforts made to increase economic growth and prosperity at the village level. This involves various strategies and programs that aim to strengthen the village economic sector, increase community income, create jobs, and improve the quality of life of village communities as a whole.

Several previous studies have explained that accountability and transparency are one of the most important aspects in implementing village development and carried out by villages through good village financial management, but in implementing village development there are obstacles at the late stage of disbursement. Accountability and transparency also have an impact on the implementation of good village development so that it needs to be realized in order to create development that is in accordance with the goals of the Village Government. The importance of the role of accountability and transparency needs to be properly realized in the implementation of village development. Several previous studies have shown the importance of aspects of accountability and transparency in the implementation of village development. Based on this, this research was carried out in depth and focused on accountability and transparency of village economic development.

Based on the Bojonegoro Regency Regional Regulation No. 22 of 2011 Gayam Village, which was originally located in the Ngasem District, Bojonegoro Regency, was inaugurated as an integral part of Gayam District, Bojonegoro Regency. Gayam Village is also one of the villages that is close to oil and gas drilling so that it has a direct impact on the economy and village development including community infrastructure and public facilities. Seeing the acceleration of village development, special



attention is needed for the Gayam Village Government in carrying out village economic development. Gayam Village is one of the strategic villages as an aspect of the community's economy, so it is necessary to implement village economic development based on aspects of accountability and transparency.

This study aims to find out how far the accountability and transparency aspects of village economic development are implemented so that they can provide recommendations on research results in accordance with the implementation of village economic development based on aspects of accountability and transparency.

## 2. Methods

This research was conducted using a descriptive qualitative analysis approach. Sources of data in this study were taken directly by researchers through interviews and documentation. Interviews were conducted with the Village Government and village communities who had been selected and determined in the study. The data collection technique in this study was carried out in stages by paying attention to the research topic, interviews were conducted directly and concluded in this study according to the research topic, data analysis in this study was carried out based on the triangulation analysis approach, so as to provide empirical information based on the conclusions from the interviews.

## 3. Results and Discussion

### Accountability for the Implementation of Economic Development in Gayam Village, Gayam District, Bojonegoro Regency

The implementation of economic development accountability in Gayam Village, Gayam District, Bojonegoro Regency is carried out with the aim of building a sustainable village community in the field of economic empowerment. Conditions in the field show that the majority of the population are farmers, so this is one of the fundamental reasons for carrying out rural community economic development.

The implementation of village economic development is carried out by the Village Government through an analysis of the level of community needs by taking into account the existing resources in the village. Based on the results of interviews conducted with one of the village officials explained that:

"The implementation of rural economic development is carried out continuously to meet the needs of the community in the economic field, besides that the village also has an important role in improving people's welfare"

Based on the interview results it can be explained that the implementation of economic development is carried out continuously by taking into account the level of village needs. The implementation of village economic development at the planning stage is carried out in an accountable manner. Several indicators and achievements in the implementation of village economic development include agriculture, village markets and management of village ponds. The results of interviews conducted with one of the village officials explained that:

"The implementation of village economic development is currently being maximized in the aspects of agriculture, village markets and ponds, the implementation of this economic development is carried out based on the results of the decision that some of these programs are carried out taking into account the needs of the community"

The implementation of village economic development in agriculture is because the majority of village people are farmers and with the aim of developing and improving the quality of agricultural products, besides that this program can contribute to village economic independence through the utilization of natural resources. Whereas in the economic field, it is shown through the village market providing opportunities for village communities in terms of meeting community needs and buying and selling activities can be carried out in their own environment, this has an impact on lowering





unexpected costs that arise in carrying out buying and selling activities, improving quality and the quantity of village markets is planned and implemented in an effort to provide support to the community to obtain a more efficient exchange rate for agricultural products. Meanwhile, in the aspect of the development of the reservoir, it can provide positive benefits in developing community agriculture so that it has the quality of agricultural products that are in line with expectations.

Thus, one of the aspects of accountability in this study which is measured through indicators of the implementation of economic development that is in accordance with the level of basic needs of the community can be carried out properly and can be accounted for. Several previous studies have explained that accountability is one of the most important aspects in implementing village development and is carried out by villages through good village financial management. Accountability also has an impact on the implementation of good village development so that it needs to be realized in order to create development that is in accordance with the objectives of the Village Government. The importance of the role of accountability needs to be properly realized in the implementation of village development.

The concept of accountability in village economic development involves responsibility and transparency in managing village economic resources, implementing economic development programs, and achieving the expected results. By applying the concept of accountability in village economic development, it is hoped that villages can manage economic resources well, create sustainable economic growth, and improve the welfare of society as a whole.

#### **Transparency in the Implementation of Economic Development in Gayam Village, Gayam District, Bojonegoro Regency**

The transparent implementation of village economic development is carried out with the aim of providing an understanding of the program and easy access to information carried out by the Village Government to the general public. Based on the results of interviews conducted with one of the residents explained that:

"The openness of the Village Government in carrying out development and planning is well known to the public in general, besides that the community can see information in the form of bulletin boards provided by the Village Government, even village officials also provide information orally about the planning of each program that will be carried out by the Village Government".

The results of the interview above can explain that the implementation of the transparency aspect in development planning has been felt by the community. In the process of implementing development, the community also knows about ongoing programs and programs that have been completed. Implementation of the transparency aspect of the Village Government in carrying out village economic development which in this study was measured through improving the quality of agriculture, village markets and retention ponds can already be felt by the community and properly implemented by the Village Government.

The concept of transparency in village economic development involves providing clear, open and easily accessible information about policies, programs and activities related to village economic development. By applying the concept of transparency in village economic development, it is hoped that village communities can clearly understand the development programs and activities being carried out, and have greater trust in the village government and related institutions. Transparency also allows the community to play an active role in supervising and ensuring the success of village economic development and the efficient and fair use of resources.

Several previous studies explained that transparency is one of the most important aspects in implementing village development and that it is carried out by villages through good village financial management, but in implementing village development it has obstacles at the late stage of disbursement. Transparency also has an impact on the implementation of good village development so that it needs to be realized in order to create development that is in accordance with the goals of the Village Government. The importance of transparency needs to be properly realized in the implementation of village development.



#### 4. Conclusions

Based on the results of the study it can be concluded that the concept of accountability and transparency in the implementation of village economic development in Gayam Village, Gayam District, Bojonegoro Regency can already be applied properly. Implementation of village economic development is carried out through agriculture, village markets and ponds. The results of this study can contribute theoretically that implementing village economic development can be done through agriculture, village markets and village retention basins which are carried out with due regard to aspects of accountability and transparency.

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