

# Public Information Disclosure in Management Village Fund in Gowa District 2020

**Aan Anugrah<sup>1</sup>**

Faculty of Social Science and  
Political Science  
University of Muhammadiyah  
Makassar

**Abdul Mahsyar<sup>2</sup>**

Faculty of Social Science and  
Political Science  
University of Muhammadiyah  
Makassar

**Burhanuddin<sup>3</sup>**

Faculty of Social Science and  
Political Science  
University of Muhammadiyah  
Makassar

**Abstract:-** This research was conducted to analyze the openness of public information in the management of village funds in Gowa Regency. This research is a research with a qualitative approach. The villages that were the object of the research were Panaikang Village, Maccinibaji Village, North Bontobiraeng Village and Biringala Village. A total of seven principles of public information disclosure were used as research instruments. The informants in this study were the officials of the village head and the village secretary. The data collection technique is done by interview, observation and documentation. The data analysis technique was done by reducing the data, presenting the data and drawing conclusions. The data validity test in qualitative research includes test, credibility, transferability, dependability, and confirmability. The results showed that of the total 7 principles of public information disclosure, only 6 had been implemented properly and 1 principle still needed improvement and improvement in implementing it, as for the constraining factors, namely the quality of human resources that was less effective as an internal factor and information facilities and infrastructure that had not been implemented properly. online system as an external constraint.

**Keywords:-** *Openness of Public Information, Management of Village Funds.*

## I. INTRODUCTION

The disclosure of information on the allocation of village funds to the community has not been carried out properly, in the process of making a decision in the allocation of funds made in writing available to residents in need, with every decision taken that meets ethical standards and applicable values and is in accordance with correct administrative principles, it's just that this is not well publicized to all people. The transparency dimension was found that overall in this dimension it has been going well, such as the existing cooperation and all the community and government officials have worked to support each other, it's just that sometimes problems occur because usually not all activities can be informed to the public so that news occurs make people think negatively.

In general, the application of the principle of openness to public information in the management of village funds is an important aspect in achieving good governance and is one of the evaluation processes carried out from the planning stage to the accountability report. The evaluation process by the central government is carried out in a synergistic and integrated manner. This is very necessary to ensure that the use of the Village Fund is in accordance with the priorities set and to ensure that the achievement of output can be maximized.

The issue of the village is one of the development issues that has attracted many parties in recent years. President Jokowi has positioned the village as the main target of development as stated in the Nawacita which is to build Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state so that the village becomes one part of the village. Ministry of villages, transmigration and disadvantaged areas (Sulistiyowati, 2017)

The Gowa Regency Government since 2015 has socialized the use of the Village Fund Financial System (Siskeudes) application, which is a tool for public information disclosure and is a step taken by the Gowa Regency Government to achieve Participatory, Transparent, Accountable, as well as orderly and disciplined budgets that can become solutions in good village financial management and village development. However, based on a report from (Tribun-Timur.com, 2019) that there are allegations of misuse of village funds in 32 villages in Gowa Regency, the management of Village Funds in these 32 villages still encounters several problems which are intended to include Openness of Public Information in Management The Village Fund, which starts from providing budget documents, provides announcements of village budget policies, and is easily accessible to the community, provides timely accountability reports, accommodates community voices or proposals and provides a system for providing information to village communities. Based on this, the researcher considers it necessary to conduct a study related to this problem, by analyzing the disclosure of public information in the management of village funds by measuring the availability of adequate information, free service information obtained by anyone, information provided on time for evaluation and monitoring, Availability of good information facilities and infrastructure, Access for the

public to readily available information, Easy to reach information, Open attitude of government officials in conveying village information in village financial management.

## II. LITERATURE REVIEW

The task of managing large amounts of information is a challenge for many organizations. As the choice of communication channels increases, the number of messages sent and received and the speed with which these messages are sent increases as well. Organizations are not only faced with the task of interpreting the messages received, but also face the challenge of determining who should receive the information conveyed by the organization.

The main concern of organizational information theory is the organization of information which has an important role for the success of an organization. It is rare that one division in an organization has all the important information about the company. The information comes from various sources, namely from various divisions in the organization. The most difficult part of the task of processing information in an organization is interpreting and transmitting the information obtained. (Morissan, 2009. p:33)

In the Elucidation of Law Number 25 of 2009 concerning Public Services, in particular Article 4 letter h provides limitations on the principle of openness in public services, among others it is explained that every service recipient can easily access and obtain information about the desired service. According to BAPPENAS, the principle of openness has at least 7 (seven) indicators, including:

1. Availability of adequate information on every process of preparation and implementation of public services;
2. Service information is freely obtained by anyone;
3. Information provided on time for evaluation and monitoring;
4. Availability of good information facilities and infrastructure;
5. There is access for the public to readily available information;
6. Information is easily accessible;
7. Open attitude of government officials in conveying information.

Furthermore, in the Act referred to, in particular Article 1 Number (1) it is stated that: public service is an activity or series of activities in the context of fulfilling service needs in accordance with statutory regulations for every citizen and resident of goods, services, and/or administrative services. provided by public service providers. The concept of openness in service refers to a situation where all aspects of the service delivery process are open and can be accessed easily by service users and stakeholders in need.

If all aspects of service delivery, especially those relating to the rights and obligations between service providers/service providers and service users, can be accessed easily and published openly so that they are easily

understood by the public, then the implementation practice has a high level of transparency, such as: , costs, service flow, complaint mechanism and so on. Conversely, when all or part of the service aspect is not open and difficult to access by service users and stakeholders, then the service delivery has a low level of openness, or in other words does not meet the rules of openness (Suharno in Jumrah, 2013).

Agus Dwiyanto in Jumrah, (2013) said that the cultural value of openness can have a complex impact on the administration of government and public services, including:

1. Because transparency is one of the main principles, so it will have a significant role in realizing Good Governance as a vision to be achieved in the Bureaucratic Reform program.
2. Openness can also have an impact on increasing participation in public services, because the public will participate actively if they are given access and information that is as wide as possible and easy to recognize the implementation of public service activities, as well as their rights and obligations as service users.
3. Openness also has a close relationship with public accountability, because the public will be willing and able to evaluate public service policies, if the public is given the widest and easy opportunity to access and obtain information on policies and actions taken by the public. Bureaucracy as service provider/provider
4. Transparency will also make a very big contribution to law enforcement efforts and eradicating KKN. Because the public can become apathetic in responding to law enforcement and corruption eradication efforts as a result of law enforcement officials who are often not transparent in law enforcement processes and selective slashing practices.

Village Funds are funds sourced from the APBN which are intended for villages which are transferred through the Regency/ Municipal APBD and are used to finance government administration, development implementation, community development, and community empowerment. The application of the principle of openness of public information in the management of village funds is an important aspect in achieving good governance and is one of the evaluation processes that can be carried out.

### Previous research

1. Sri Mulyaningsih (2019) shows that the Village Head of Simpangkalan Village in the management of Village Fund Allocation is not transparent. This is because the head of the Simpangkalan Village is not open to the public regarding the management of the Village Fund Allocation.
2. Robiansyah Eka Pratama (2018) shows that the management of village funds in villages in Natar District, South Lampung Regency is good enough to apply the principles and rules regarding accountability. However, the principles of transparency and participation in the management of village funds have not been implemented optimally.

3. Adianto Asdi Sangki, Ronny Gosal and Josef Kairupan (2016) show that there is no openness/transparency regarding the budget managed by the village government in this case the implementation of the budget, so that people in general do not know in detail about the APBDes.
4. Alfasadun, Pancawati Hardiningsih, Sri Devi Ratnasari and Ceacilia Srimindarti (2018) show that village financial management has not fully run well in accordance with Permendagri Number 113 of 2014 and Perbup Pekalongan of 2015.
5. Hanni Andini (2018) shows that the Sinduharjo Village Government has implemented the principles of accountability and transparency in managing village finances.

### III. RESEARCH METHOD

The type of research used is a qualitative research method, carried out by examining directly to the research location to see firsthand the application of the principles of openness of public information in the management of village funds, as well as conducting interviews with several informants who are considered to be able to provide information regarding the implementation of the concept of public information disclosure in the management of the village fund.

The type of research used is the case study type, which is research that uses open interviews to examine and understand the attitudes, views, feelings, and behaviors of individuals or groups of people, which occur in the process of public information disclosure in the management of village funds.

Informants in this study were village head officials and village secretaries. Data collection techniques are carried out by means of interviews, observation and documentation. Technical analysis of qualitative data is carried out interactively and takes place continuously until complete, so that the data is saturated. Activities in data analysis, namely: data reduction, data display and conclusion.

The validity of the data is carried out to prove whether the research conducted is really a scientific research as well as to test the data obtained. The data validity test in qualitative research includes the test : credibility, transferability, dependability, dan confirmability.

### IV. RESULTS AND DISCUSSION

#### a. Availability of adequate information.

The availability of up-to-date and transparent public service information is an absolute necessity. Services to the community in the form of information regarding the data and documents required in full. The real function of information is to reduce uncertainty in the communication system in an institution or organization. In the first part of the principle, three questions are asked regarding the availability of adequate information, including those related to: (1) Availability of information on village fund

management, (2) Information on managing village funds is easy to obtain, (3) Forms of information on managing village funds. The results of the interview with the Panaikang Village informant who is the head of Panaikang Village, Mr. IS stated:

"As a community service institution that deals with the community every day, of course it provides information and information about the management of village funds to the community" (Interview 15 October 2020).

The other three villages answered with the same intent, as stated by the Biringala Village Head, Mr. MA who said that:

"Service to the community is the main task and function of the Village office, so just like other Village offices, information on the management of village funds is available at the village office" (Interview 19 October 2020)

All villages sampled in this study have met the first principle of public information disclosure, namely "Availability of adequate information"

#### b. Freedom to Get Service

Citizens have the right to know plans for making public policies, public policy programs, and public decision-making programs, as well as the reasons for making these public decisions, as well as the management of village funds, the village government needs to provide free service information to all village communities.

Based on research conducted in four selected villages in Gowa district regarding free service information obtained by anyone consisting of three aspects, namely (1) providing public access to services, (2) readiness of village officials to improve services (3) publication of service information.

The results of interviews obtained in Panaikang Village which are the answers from Mr. IS as the village head are:

"Yes, so far information on services is freely obtained by anyone, people who need information about village government activities or about managing village funds can get it at the village office" (Interview 15 October 2020)

While the answer put forward by the Biringala Village Head, Mr. MA, who said that: "Free service information is obtained by all Biringala villagers who want information about the management of village funds. Basically, information on managing village funds is the right of every villager, so people who want to get information just come to the village office" (Interview 19 October 2020)

When asked about the readiness of the village apparatus in improving the services of the Biringala Village Head, Mr. MA said that:

"Very supportive Basically, information on managing village funds is the right of every villager, and I have given an appeal to the village apparatus to give freedom to the

community regarding this, so people who want to get information on managing village funds please come to the village office" (Interview 19 October 2020)

Basically the four villages that became the object of research have met the principle of public information disclosure, the second point, as evidenced by the four village officials who have called for freedom of information regarding village fund management to support services to the community.

### c. Information Giving Accuracy Pemberian

Quality information requires timely data. Timeliness refers to the availability of data at the time needed to be used in certain needs. Quality information comes from data that can be processed and generated quickly and precisely so that its utilization is appropriate.

Based on research conducted in four selected villages in Gowa district regarding timely information provided in the context of evaluation and monitoring which consists of three questions, namely (1) timely delivery of information (2) availability of information (3) information services.

Head of North Bontobiraeng Village, Mr. HR who said that:

"We have always tried to provide service information about the management of village funds and services needed by the community in a timely manner. When the community needs information, God willing, we will provide it immediately as they want, and the community is enthusiastic about getting services at the village office because the community feels that they are not complicated by the services provided" (Interview 19 October 2020)

The North Bontobiraeng Village Head has conveyed timely information about the management of Village funds to the community as evidenced by the realization of the village government in providing information as desired and needed by the community on time. Similar to the answer put forward by AF as the Secretary of Maccinibaji Village who said that:

"In my opinion, information services regarding village fund management are always delivered on time to the community through letter leaflets that we distribute to community representatives and information boards at the village office" (Interview 27 October 2020)

The answer from Panaikang Village, Mr. IS as the village head, was that after being asked about timely information, it was:

"We have always tried to provide information about the management of village funds and services needed by the community who visit the village office on time. When people need information, God willing, we will immediately provide it as they wish."

The information provided on time will support the provision of services to the community in Maccinibaji Village as evidenced by the community's understanding of how to obtain services and obtain information about the management of Village funds at the Village office.

Based on respondents' answers to the four villages regarding the information provided on time. Then the results of the study showed that in Gowa Regency, specifically in the four samples of the villages studied, the information provided was timely in managing village funds. according to the observations of researchers so far, service information about information regarding the management of village funds to the community in these 4 villages has been delivered in a timely manner.

### d. Availability of good information facilities and infrastructure.

Law No. 14 of 2008 concerning Public Information Disclosure mandates Public Agencies to publish their information through media that are cheap and easily accessible to the public. What is meant by a public agency is an institution whose budget is partially or completely financed by the APBN / APBD

For this reason, the Village Government, whose budget is mostly obtained from the APBN and APBD, also utilizes the official desa.id website as a form of openness of public information. In terms of facilities and infrastructure, public information to optimize information services is very necessary in order to carry out tasks and functions according to the authority of each village apparatus to the community.

Based on the answer put forward by Mr. HR as the Head of North Bontobiraeng Village stated that: "The Village Office only has manual and unsophisticated service information facilities, village officials use makeshift facilities and infrastructure, for information using the online system we only have Facebook and WhatsApp groups" (Interview 27 October 2020)

A similar answer was also given by AF as the Secretary to the Head of Maccinibaji Village who said that: "Information facilities owned by the Village office are still manual such as bulletin boards but Village officials always communicate with community leaders via the WhatsApp application" (Interview 10 November 2020)

There are several online communication facilities that are used to facilitate the delivery of information to the community, one of which is a website, so the results obtained in Panaikang Village which is the answer from Mr. IS as the village head are: "We have to admit that the information facilities we currently have are still very limited. The information facilities owned by the Village office are only in the form of a bulletin board installed on the office page and in our village we do not have a website" (Interview 15 October 2020)

Ownership of a website for a government organization that provides public services is one step in realizing e-service on quality services. The function of the website is as a medium for disseminating information about the process and terms of service by the community. While the results of the research findings in the field, the Information Facilities used in Panaikang Village have not been through the information facility through the website which will provide convenience for people who want to get information about the management of village funds. The information facilities owned by the Village office are only in the form of a bulletin board posted on the Village office page. While the answer put forward by the Biringala Village Head, Mr. MA, who said that: "Our Village Office does not have a website that is used as a means of delivering online information for the community and the information facilities owned by the Village office are only a bulletin board installed on the office page, for online information we only use the Facebook application" (Interview 19 October 2020)

The online socialization used is the implementation of website-based policies related to public services, the provision of information through the website is an effort to utilize information and communication technology intended to improve efficiency, effectiveness, transparency and accountability of service delivery. Related to the results of interviews regarding the use of the website as a means of information to the public, the researchers found that Biringala Village had not gone through the information facility through the website which would provide convenience for people who want to get information about the management of village funds. The information facilities owned by the Village office are only in the form of a bulletin board installed on the Village office page and assisted by the Facebook application for online media.

Based on research conducted in four selected villages in Gowa district regarding the availability of good information facilities and infrastructure, it is summarized based on respondents' answers to the four villages regarding information facilities and infrastructure. Then the results of the study showed that in Gowa Regency, specifically in the four sample villages. According to researchers in 4 villages, they still use manual facilities and infrastructure, both bulletins and magazines that can be used as media for service information to the entire community regarding village fund management. In Gowa Regency itself, there are still many villages that have not utilized online and printed information media properly and the provision of information is still very limited with makeshift facilities and infrastructure.

#### **e. There is access for the public to readily available information.**

The development of rural information systems can also break political, economic, social and cultural gaps. A good rural information system will then encourage the disclosure of public information to the rural level. Openness and transparency after the issuance of the Village Law is very important to prevent irregularities in the use of village funds by its apparatus.

In addition, the existence of information centers in rural areas will increase community participation in development. Of course, rural information systems must be designed with a two-way communication model, both between the village community and its apparatus, as well as with the local government. Participation in village fund management activities is important to increase community involvement from planning, implementation to supervision of village development.

Based on research conducted in four selected villages in Gowa district regarding the existence of access for the community to readily available information are:

Panaikang Village, Mr. IS as the village head stated: "The public has access to any information. We from the village government are very open to all information needed by the community. For us all people have the right to obtain information without exception" (Interview 15 October 2020)

The public has the right to know information that is in the government. Therefore, of course, all people have access to available information. Public bodies as one of the government agencies in the village have the main task of providing access to services to the community. The Panaikang Village Government has provided access to information on the management of Village funds to the community as evidenced by the access provided by the Village government for people who need information at the Village office. While the answer put forward by the Biringala Village Head, Mr. MA, who said that: "The community is provided with access by village officials to information that the community needs. We from the village government will provide the information needed if the community comes to the village office to question the information they need" (Interview 19 October 2020)

The Biringala Village Government has provided access to information on the management of Village funds to the community, as evidenced by the access provided by the village government at the village office and providing information needed by the community. Meanwhile, the answer given by the Head of North Bontobiraeng Village, Mr. HR said that: "So far, access to information has been very open. Anyone who needs information in this Village office will definitely be notified. Nothing is covered up because the information belongs to the public and the public has the right to know. We as the village government are obliged to convey information to anyone in need" (Interview 27 October 2020)

The Bontobiraeng North Village Government has provided access to information on the management of village funds to the community, as evidenced by the access provided by the village government for people who need information at the village office. While the answer put forward by A, F as the Secretary to the Head of Maccinibaji Village who said that: "So far, access to information has been very open. If they need information, the community can directly come to the Village office to meet the officers,

God willing, the information needed will be obtained” (Interview 10 November 2020)

The Maccinibaji Village Government has provided access to information on village fund management to the community as evidenced by the access provided by the village government for people who need information at the village office.

Based on respondents' answers to the four villages regarding the existence of access for the community to information that is readily available. So the results of the study showed that in Gowa Regency, specifically in the four samples of the villages studied, about the existence of access for the community to information that was readily available in the management of village funds. According to the observations of researchers so far, access to information is very open. If the community needs information, the community can directly come to the Village office to meet the officers who are there and the information needed will be obtained.

#### **f. Easy to reach information**

Good information can be seen from the ease with which the information can be accessed and reached by the public. The community also has the right to information about the management of Village funds. Therefore, of course, the whole community should be given the convenience to get the information that has been needed.

Ease of accessing data Good service can also be realized by village officials by providing convenience in accessing data to the community. Village officials provide services to help the community whenever needed in accessing data. Providing good service to the community is a form of developing the principle of transparency in the Gowa district village government.

Based on research conducted in four selected villages in Gowa district regarding accessible information, the following results were found:

The results of the interview in Panaikang Village which were the answers from Mr. IS as the village head were:

"I think it's quite easy, because all residents can reach all information about the management of village funds through the information board at the village office" (Interview 15 October 2020)

Guidelines for obtaining information are also very important in providing information to the public, so it needs to be maximized by the government in making rules about stages that are easily understood by the public to get the information they need. The Village Government at the Panaikang Village Office has made it easy for the community to reach information about the management of Village funds, as evidenced by the availability of information boards on the management of Village funds that

can be reached by the community. While the answer put forward by the Biringala Village Head, Mr. MA, who said that:

"Yes, I think it's easy. So far, the facilities owned by the village government are in conveying information about the management of village funds to the community through transparency billboards in front of the village office that are easily accessible by the community" (Interview 19 October 2020)

The Village Government at the Biringala Village Office has made it easy for the community to reach information about the management of village funds, as evidenced by the availability of transparency billboards on the management of village funds that can be reached by the community. Meanwhile, the answer given by the Head of Bontobiraeng Village, Mr. HR, said that:

"Yes. Everyone can get this information because the delivery of service information related to the management of Village funds is delivered directly through billboards and banners that are displayed in front of the Village office " (Interview 27 October 2020)

The Village Government at the North Bontobiraeng Village Office has made it easy for the community to reach information about the management of village funds, as evidenced by the availability of banners about managing village funds which are displayed in front of the village office that can be reached by the community. Meanwhile, the answer put forward by Mr. AF as the Secretary to the Head of Maccinibaji Village who said that:

"Yes. the public can obtain this information easily, because the village government has conveyed service information related to the management of village funds through the installation of banners displayed in front of the village office." (Interview 10 November 2020)

The Village Government at the Maccinibaji Village Office has made it easy for the community to reach information about the management of village funds, as evidenced by the availability of banner boards regarding the management of village funds which are displayed in front of the village office that can be reached by the community.

Based on the answers of the informants in the four villages regarding the information provided on time. So the researchers got the results that in Gowa Regency, especially in the four samples of the villages studied, the Village Government always strives for the community to easily reach village fund management information to the community and socialization has also run smoothly through deliberation and the community is also facilitated with service information about the management of the village funds. through billboards displayed in front of the village office.

### **g. Open attitude of government officials in conveying information**

As a servant, of course, government officials must understand the wishes and expectations of the people they must serve. Increased public knowledge and awareness of their rights as a result of globalization marked by revolutions in the fields of telecommunications, information technology, and transportation has encouraged the emergence of intense demands made by the community for public officials to immediately realize the implementation of good governance.

As executor of government in the village, government officials need to be open to carrying out the duties and roles of each village apparatus in conveying information to the community. Based on research conducted in four selected villages in Gowa district regarding the open attitude of government officials in conveying information, it was found that the results of the study were: Mr. IS as the head of Panaikang Village said that:

"I think the attitude of the village government apparatus in providing information is quite good. If there are people who ask for information about a service and other information, they will definitely tell and explain it according to what they know" (Interview 15 October 2020)

Government agencies as public bodies are obliged to provide information under their authority that contains the truth and is easy to reach by the public. the obligation to convey and provide information to the public openly and not covered up. The attitude of the village government in Panaikang Village in providing service information to the community has been open as evidenced by the attitude of the village government apparatus which is open when people ask for information about a service and other information, the village apparatus immediately informs the people who ask the question. While the answer put forward by the Biringala Village Head, Mr. MA, who said that: "As far as I can see, the village government apparatus has been working properly in providing information to people who need information about managing village funds" (Interview 19 October 2020)

The attitude of the village government in Biringala Village in providing service information to the community has been open as evidenced by the attitude of the village government apparatus which is open when the community asks for information about a service and other information, the village apparatus immediately informs the public who need information. While the answer put forward by the Head of Bontobiraeng Village, Mr. HA, who said that:

"In my opinion, so far the village government officials have worked well in providing information to people who need information" (Interview 27 October 2020)

The attitude of the village government in the village of North Bontobiraeng in providing service information to the community has been open, as evidenced by the attitude of the village government apparatus which is open when the

community asks for information about a service and other information, the village apparatus immediately informs the public who need information. Meanwhile, the answer put forward by Mr. AF as the Secretary to the Head of Maccinibaji Village who said that:

"In my opinion, the government apparatus at the village office has done a very good job in providing information to the community about the management of village funds." (Interview 10 November 2020)

The attitude of the village government in Maccinibaji Village in providing service information to the community has been open as evidenced by the attitude of the village government apparatus that is open when the community asks for information about a service and other information, the village apparatus immediately informs it.

Based on the answers of the informants in the four villages regarding the attitude of government officials who are open in conveying information, the results obtained are that in the four sample villages studied. According to the researcher, it is quite good but improvements still need to be made, especially in terms of the facilities used in delivering information to the public. The village government should have the initiative to convey public information about village fund management information to the community by providing other facilities that are better, modern and easily accessible to the community.

### **Public Information Obstacles in the management of Village funds**

The management and implementation of village financial programs or activities of course found problems. This shows that the management of village funds as part of village finances also has problems and inhibiting factors, both internal and external constraints.

In the explanation of the constraints on the use of village funds, it is not explained in each village, because obstacles may arise in each village over time. So that the obstacles presented in each village will be considered as joint obstacles in the use of the Village Fund. Because it is not impossible that the obstacles in one village will be felt in other villages in the future.

Based on research conducted in four selected villages in Gowa district regarding the factors constraining public information disclosure in the management of village funds, namely 1) internal constraints, 2) external constraints.

#### **a. Internal Constraints**

Internal constraints are the implementation of services in providing information to the public, there are several things that must be considered, namely, regulations in the field of service to the community, information systems that must be clear, especially in routine services and HR activities in handling public services.

Based on research conducted in four selected villages in Gowa district regarding internal constraints are:

The results obtained in Panaikang Village which is the answer from Mr. IS as the village head are:

"In my opinion, the Village apparatus can only make easy plans because of the limited education of the Village apparatus" (Interview 15 October 2020)

The village government's constraints in ordinary regulations are caused by inadequate human resources in sorting out good rules enforced to provide services to the community about the information needed by the community. Regarding the efforts to regulate the Village government at the Panaikang Village office regarding the management of Village funds, it is constrained by the lack of adequate quality of human resources as evidenced by the Village apparatus who can only make plans that they know about because of the limited education of the Village apparatus. While the answer put forward by the Biringala Village Head, Mr. MA, who said that:

"Not all village officials can complete work at the village office, usually the work relies on one or two people because of the lack of quality human resources who not all of them understand the work in the village office" (Interview 19 October 2020)

Related to the village government's regulatory efforts at the Biringala Village office regarding the management of village funds, it is constrained by the lack of adequate quality of human resources as evidenced by the village officials who do not all understand their work at the village office and usually work relies on only one or two people who understand the work at the village office. . Meanwhile, the answer given by the Head of Bontobiraeng Village, Mr. HR, said that:

"Village officials finish their work according to their abilities, but their work, Alhamdulillah, is completed according to what the Village office needs" (Interview 27 October 2020)

Related to the village government's regulatory efforts at the North Bontobiraeng Village office regarding the management of village funds, there are no obstacles, as evidenced by all Village officials understanding their respective jobs and being able to complete their work at the village office. Meanwhile, the answer put forward by Mr. AF as the Secretary to the Head of Maccinibaji Village who said that:

"Village officials only work according to their abilities but we as village leaders always provide technical guidance so that they are able to complete the work." (Interview 10 November 2020)

Based on research conducted in four selected villages in Gowa district regarding the internal constraints factors for public information disclosure in the management of village

funds submitted by 4 villages namely the Biringala Village Head, North Bontobiraeng Village Head, Panaikang Village Head and Maccinibaji Village Secretary. in the four sample villages studied. According to the researcher, internal constraints in the four villages were constrained by inadequate human resources at the village office. The village government should have the initiative to seek to increase human resources by providing technical guidance and involving village officials to attend trainings on job management.

#### **b. External Constraints**

External constraints are the implementation of services in providing information to the public, there are several things that must be considered, namely, facilities and infrastructure in providing information to the public.

Based on research conducted in four selected villages in Gowa district regarding internal constraints are:

External constraints are the implementation of services in providing information to the public, there are several things that must be considered, namely, providing information through print media to the public. As the village government, it is expected to make efforts to provide information through print media to the community about the management of village funds, so the results obtained in Panaikang Village which is the answer from Mr. IS as the village head are:

"Information on the use of village funds was not conveyed through print media to the public but was conveyed through billboards that were displayed in front of the village office (Interview 15 October 2020)

With the print media of magazines or bulletins, information from the government can be easily disseminated to the public, so that the benefits generated by the information can be accessed by the public even if only at home, the process of disseminating information through this system is one way that can be done to improve the quality of public services for facilitate the delivery of information to the community that is distributed to the community to find out information about the management of Village funds. The Panaikang Village Government's constraints related to the submission of information on the use of village funds were not conveyed through print media as evidenced by the submission of information on the use of village funds which was only conveyed through transparency billboards displayed in front of the village office. While the answer put forward by the Biringala Village Head, Mr. MA, who said that:

"Information on the use of village funds is not conveyed through print media, we convey information on the use of village funds through billboards which are displayed in front of the village office," (Interview 19 October 2020)

The Biringala Village Government's constraints related to the submission of information on the use of village funds were not conveyed through print media as evidenced by the submission of information on the use of village funds which was only conveyed through transparency billboards displayed in front of the village office. Meanwhile, the answer given by the Head of North Bontobiraeng Village, Mr. HR, said that:

"As the village government, we inform the use of our village funds through billboards that are displayed in front of the village office and not through print media." (Interview 27 October 2020)

Obstacles from the North Bontobiraeng Village Government related to Submission of Information on the use of Village funds were not conveyed through print media as evidenced by the submission of information on the use of Village funds which was only conveyed through transparency billboards displayed in front of the Village office. Meanwhile, the answer put forward by Mr. AF as the Secretary to the Head of Maccinibaji Village who said that:

"In my opinion, the delivery of information on the use of village funds was not conveyed through print media but was conveyed through billboards that were displayed in front of the village office." (Interview 10 November 2020)

Maccinibaji Village Government constraints related to Submission of Information on the use of Village funds were not conveyed through print media as evidenced by the submission of Information on the use of Village funds which was only conveyed through transparency billboards displayed in front of the Village office.

## V. CONCLUSION

Based on the results of the research and analysis of the discussion above, the conclusions in this thesis research are as follows:

1. The application of the principle of information disclosure in the management of village funds in Gowa Regency in the four villages that became the object of research, namely, Panaikang Village, Maccinibaji Village, North Bontobiraeng Village and Biringala Village have properly implemented six principles of public information disclosure, while That is one principle of public information disclosure, namely the availability of good information facilities and infrastructure that still needs improvement and improvement.
2. The internal constraint factor for public information disclosure in managing village funds in Gowa Regency in the four villages that became the object of research namely, Panaikang Village, Maccinibaji Village, North Bontobiraeng Village and Biringala Village is the quality of human resources that is less effective while, External constraint factors for public information disclosure in the management of village funds in Gowa Regency are information facilities and infrastructure that have not been implemented with an online system, where information on the use of village funds is only displayed on the APBDesa transparency billboard.

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