

Billboards and Accountability for Financial Management (Case Study of the Meaning of Billboards in Village Financial Accountability in Bali)

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ABSTRACT

Villages must report their financial management to the community. This reporting can be done through various media such as print, electronic, billboards, etc. The study was conducted using qualitative methods of four villages in Buleleng Regency representing mountainous, coastal and urban areas. The results showed the choice of billboards as a reporting medium because this medium has several advantages: relatively cheap and practical, the information provided is easy to understand, and it can inform various other information. Installing billboards can encourage citizen participation in supervision to encourage increased accountability of village financial management for village officials. However, based on the study's results, perbeker (head of the village) can also use billboards for political purposes, namely increasing popularity to be re-elected or to pursue other public offices.

Keywords: billboard, accountability, village finance

INTRODUCTION

As stated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, the principles of village financial management are transparent, accountable, and participatory, carried out with disciplined and orderly budgets. These four principles in village financial management must be carried out at every stage, starting from planning, implementation, administration, reporting, and village financial accountability (Andni et al., 2023). With ideal village financial management, it is hoped that the village government can achieve the vision and mission that has been proclaimed.

In addition to being applied at every stage of village financial management, these four principles require community participation in village financial management. One of the efforts to realise community participation in implementing village financial management principles is to provide reports on implementing the Village Revenue and Expenditure Budget (APBDes) by installing billboards for budget realisation and village income in various strategic locations. (Wirantari, 2020) (Dewi & Adi, 2019).

The installation of billboards containing the realisation of village budgets and revenues is not only an effort to increase community participation but also to comply with the provisions of Article 40 Paragraphs 1 and 2 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management which requires villages to provide reports on the realisation and accountability of the APBDes in writing and through information media that are easily accessible to the

community. These media include notice boards, community radio, and other information media.

The selection of billboards as a medium for reporting APBDes accountability is also practised in villages in Buleleng Regency. Billboards are made in various sizes with attractive designs and installed in front of the village chief's office and other strategic locations. Billboard installation Shown in the pictures below:



Figure 1. Billboards installed in front of the *perbekel* office (left) and in front of the meeting hall (right) (Photo of private collection)

Based on observations, all villages chose to install billboards as a medium of accountability for realising their APBDes. This is very interesting because billboards can also be seen as a medium that not only contains information but also strengthens the party's image by displaying the billboard (Jorgensen & Phillips, 2007) (Piliang, 2011; Zakiyah et al., 2021). This is why billboards, the perspective of image culture, also need an in-depth study in addition to the usefulness aspect. (Piliang, 2010; Shalekhah & Martadi, 2021; Sumartono & Astuti, 2018)

Studies on the meaning behind billboards must be carried out since the decision to make them, their appearance, and their usefulness. The decision to make billboards is interesting to study because, from the observation, billboards are the only media chosen. Although the appearance is relatively uniform, there are some differences in size, design and information conveyed. These differences are interesting to study because they reflect the interests that each party wants to convey.

In addition to the reasons and the process of making them, the function of billboards to realise the principles of village financial management is also essential to understand. The extent to which these billboards can be a manifestation of transparency, accountability and community participation in overseeing orderly and disciplined village financial management. On the other hand, it is also necessary to know whether the community has the same understanding of the existence of these billboards.

The installation of APBDes accountability billboards cannot be viewed as an effort to realise the principle of financial management alone. As a media, billboards must also be understood as signs that contain various elements of interest from those who produce and consume them. For this reason, this study will discuss the process and the use of billboards to realise accountability for APBDes management.

METHODOLOGY

This research was conducted with a qualitative approach at several research locations. This election was based on the reasons for regional differences, namely East (Tembok), West (Sumberkima Village), South (Sidatapa Village) and North (Baktiseraga Village). The character of rural communities (Sumberkima, Tembok and Sidatapa) and urban communities (Baktiseraga). Mountain (Sidatapa) and coastal (Baktiseraga, Sumberkima, Tembok) areas. A high plurality of society (Sumberkima, Baktiseraga) and a low plurality (Sidatapa, Tembok). The diversity of localities and sociocultural characters is expected to give birth to a complete understanding and rich meaning.

Data analysis following steps (Berger & Luckman, 1966) and Derrida (Sturrock, 1979) was carried out in several stages: first, conceptualisation in activities to identify emic concepts related to the problems studied in this study. Second, the results of conceptualisation in activities do not take the meaning of concepts given by informants for granted. Still, they are accompanied by careful and critical interpretations to produce new meanings – inseparable from the meaning given by the informant.

Third, this activity is related to deconstruction, namely dismantling the meaning of emic concepts or can even be done on various other data derived from social and artefactual actions to identify the network of power, ideology, interests, motives, goals or desires behind it that cultural actors intentionally or unintentionally hide. Dismantling produces new meanings for a concept and is arranged through tentative theories.

Fourth, proof, namely, proving the truth of tentative theories through further data collection – can be accompanied by deconstruction to give birth to critical social theories as answers to research problems. Fifth, objectification reinforces findings by referring to social theories and/or other people's findings about the same study. The application of these measures can overlap or reinforce the other.

RESULTS AND DISCUSSION

Referring to *stewardship theory*, management is the manager of an organisation that must account for all the resources allocated to it by its stakeholders. In the context of villages, the village government manages resources provided by the government, community, business people and other parties. (Contrafatto, 2014) (Asmawati & Basuki, 2019; Dewi & Adi, 2019)

Billboards to inform the community about financial management are an essential stage of village financial management. This makes the choice of billboards, the installation process, and the implications for accountability of village financial management need to be well understood. The following presents the research results and discussion of the reasons, processes, and implications of billboards for village financial accountability.

Background of Billboard Installation

Within the scope of village government, the management of organisational resources must be carried out based on laws and regulations. One of the references used is the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management. This Minister of Home Affairs regulation requires that village financial management must meet the principles of accountability, transparency, participation and discipline, as well as orderly budgeting (Armaini, 2017)

Efforts to realise the principles of village financial management begin with planning, implementation, administration, reporting, and accountability of financial management (Nafidah & Anisa, 2017). As required

by the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, this must be communicated to the community and boils down to the Realization Report and Accountability Report for the Realization of the Implementation of APBDes through various communication media. Billboards are the most widely chosen communication medium for this purpose.

The choice of billboards as a medium of communication is because billboards have several advantages, namely: 1) they are easy to remember, 2) they can be pasted anywhere, 3) they are easy to read in a short period, and 4) their price is relatively low (Vienna, 2014). This advantage makes billboards widely chosen as a service communication medium and advertising. (Gani et al., 2014)

The reason for choosing this billboard can be seen in the results of an interview with Ketut Budiarsa, *Perbekel* Sidatapa Village states below:

If the billboard is because it is under the regulations of the PMD office, it must be mandatory. Because not all people know about IT. Therefore, focus on billboards used or displayed in public places.

Billboards cannot be viewed solely as a communication medium because they contain various ideologies, interests, passions, and powers (Shalekhah & Martadi, 2021; Tamara, 2020). This makes billboards also widely used to improve the image of certain parties in achieving their goals. The results showed that billboards are still an effective medium to introduce politicians to the public. In addition, billboards can also be used to improve the image of a politician. This image improvement is done by utilising certain symbols on the billboards. Paradise (2013)

The purpose of Installing billboards to improve the image of the *perbekel* as a political actor can be seen in the results of an interview with Nengah Wirta, *Perbekel* Sumberkima below:

“In other villages, the *perbekel*’s photo is used in the background, but in ours, it is at least just that; for example, we put it in the corner. If here, the purpose is to show that he is responsible for financial management. However, they are doing free campaigns in other villages because the village has paid for it, right? So that a big photo was made, so that people passing by will see the *perbekel*.”

From the results of interviews and observations, it can be seen that making billboards is not solely based on reporting financial accountability alone but can also be used for campaign purposes so that the popularity of the *perbekel* is increasing.

The need for him to be popular in the eyes of the public cannot be separated from the direct election process to become a *perbekel*. In addition to maintaining his office, popularity is also needed when a *perbekel* seeks to achieve a higher political office, such as becoming a legislature member.

Billboard Installation Process

Based on the findings, the process of preparing billboards varies. However, it is in the hands of a unique team led by the SekDes (Secretary of The *Perbekel*). This can be seen in the results of the interview with *Perbekel* Sidatapa below:

“Later, there will be a special billboard team, which will also be checked with SekDes. (for printing) There is; later, we will print through BumDesa partners. Because of its design, it is not regulated by the PMD service. For problems including BPD *perbekel*, including anyone else, it is allowed. The only mandatory thing is the details of the use of these funds so that the public knows. However, in particular, it is under the village’s policy.”

The existence of this billboard preparation team is fundamental, and they generally consist of staff who are young and have skills in using computers and design skills. Although the design displayed is generally simple, design skills are essential in the preparation of billboards.

The duty of the Village Secretary to ensure the accuracy of the information displayed on billboards is very important. This is reflected in the following interview with I Gusti Made Sudarsana, Secretary of Baktiseraga Village:

“That is me straight away. That is already the APBDes; recheck it because it can be wrong, too. For example, why is something wrong with the number, and then it can be corrected later? For example, there is an error in writing that number, an excess of the number 0 (zero). That can lead to different perceptions.”

The accuracy of financial data is critical because billboards are a form of village financial accountability.

After all the numbers displayed on the billboards are following the budget or accountability report, the next step is to print billboards. This process involves a designated printing partner. Printing billboards is not a problem because many printing businesses can provide billboards as needed.

In addition to financial data, billboards also contain various illustrations that can provide information about various activities using funds carried out by the village. These activities can be infrastructure development, social activities, government activities, and various other activities carried out by the village.

In addition to various activities, billboards can be filled with pictures of various tourist objects that support economic activities in the village. This can be seen in the results of an interview with I Nengah Wirta, *Perbekel* of Sumberkima Village below:

“... then, if the image or background is more about the design, we make it as interesting as possible for the public to be interested in reading it. For the background, we are more concerned about the tourism potential in Sumberkima Village. If we make the background per item of activity out, it is also good, but the place does not exist because the more objects, the more people become uninterested. That is what we understand because it is in summary form; it is the summary we make. That is all that cannot be released, namely the income, the financing, and each of those fields that exist; that must be clear. The rest is what to highlight because it is impossible to highlight the salary of *Perbekel* and the staff; the right people are no longer interested in reading it. Therefore, there is already a Pergub. Now that is what we put up; for example, there is such a BLT and all kinds of things.”

The interview results show that besides providing information, this financial responsibility billboard must give the reader a sense of interest. By putting the pictures of potential tourism objects in the village, it is hoped that the people who see it will be interested in the information on the billboard.

In addition to inviting interest, it is undeniable that photos of tourist attractions on billboards are a promotion so that more people know about tourist attractions in the village concerned. Of course, the purpose of this promotion is more aimed at the wider community who see the billboard of responsibility.

This is possible because billboards are installed in strategic places that can be easily seen. Suppose the village is located on a connecting road between districts or provinces, as well as Sumberkima Village and Tembok Village. In that case, the wider community can see the promotional reach of the billboards.

Sumberkima Village and Tembok Village are located on Bali's northern coast, connecting Jembrana district, Buleleng Regency and Karangasem Regency. In addition, motorists heading to the island of Lombok from Java also pass this path. This condition causes billboards to be a reasonably effective tourism promotion

media.

After the billboards are installed, the next step is to report the installation to the Village Empowerment Office of the Buleleng Regency Government. Reporting is carried out through communication media in the form of WhatsApp Group, followed by all villages in Buleleng Regency. Villages that have not installed billboards will get a reprimand and an order to install them immediately. This shows that there is control from the supra village government regarding billboards that make each village obey it.

Implications of Billboards on Accountability of Village Financial Management

Village financial management consists of various stages that cannot be separated from one another. As explained in the previous description, the installation of billboards is one part of these various stages, namely, to socialise village financial management to the community at large.

The installation of billboards is one form of information that can be chosen in addition to other forms, so the use of billboards is one of the information media that can effectively increase community participation in village financial management. This can be understood from the following interview with Gusti Putu Armada, *Perbekel* of Baktiseraga Village:

“Yes, billboards are the most effective. Usually, the billboards are installed at the *Perbekel* Office, then at the village border. Later, people who want to know or see how the Village Fund management can see on the billboard. Then, if the substance is good, I prefer to directly invite RT RW to discuss and chat about our concepts and what kind of development they are like. It is the most effective, so the effectiveness of management is harder; for example, if there are any problems in society, we can get direct feedback. Regarding management, our art depends on what we want to try, move, and do in the Government of this Republic. Is it effective, efficient, or economical? It is not behind all the limitations we have. In the sense of limited space, that is what we are trying to work for.”

As a medium of information, billboards can be used as an initial trigger for community efforts to find out the source and use of funds managed by the village. When curiosity arises, if things need to be discussed, the community will use official channels such as asking the RT administrator, RW, or even asking directly at the *Perbekel* office.

This curiosity can then become a source of control from the community over village financial management. In addition, with community concern, the village can determine various programs that can truly touch the community's interests. This is because when they come to the *perbekel* office, they will also convey their problems. From these complaints and desires, the village can develop targeted programs to solve these various problems.

In addition to increasing public awareness, billboards can be used as promotional media for *Perbekel* by displaying his photos on billboard sheets. Based on the interview results, this is because such designs are commonly carried out by other villages so that, in the end, all villages follow suit. Another objective is to show the public who is responsible for fund management activities, as stated by *Perbekel* Sumberkima below:

“If in other villages, the *perbekel's* photo is used in the background, if in ours it is at least just that, for example, we put it in the corner. If here, the purpose is to show that he is responsible for financial management. Nevertheless, in other villages, maybe while doing a free campaign, right, because it has been borne by the village, right? So, a big photo was made so people passing by will see the *perbekel*.”

The results of an interview with Ketut Budiasa, *Perbekel* Sidatapa below reinforce this:

“If it is a photo, maybe it is an attraction. Sometimes, the community sees it not because of its finances, but sometimes, it is seen. Then, there is also the political element of wanting to nominate. It can also...”

From the interview above, it can be seen that one of the purposes of displaying *Perbekel*'s photo is to disguise it as a “campaign” media for *perbekel*. This is inseparable from the era of direct elections that must be passed when someone wants to achieve the office of *perbekel*.

Direct elections mean a person must be popular to have high electability. For someone in the office to be re-elected, *perbekel* must get guarantees for the satisfaction of his citizens with the various policies he takes. The first step to getting that satisfaction is to provide extensive information on the various policies he has adopted. Village financial management is an important policy that needs to be widely disseminated. Hence, installing billboards containing program implementation is one way for the community to know about the *perbekel* program and increase community satisfaction.

Billboards are used for covert campaigns to elect *perbekel* and when *perbekel* participates in other contestations such as legislative elections. *Perbekel*, who will participate in the contest, hopes to gain votes in his and surrounding villages.

Various things behind a billboard start with the decision to make it, the design of the billboard, the information that appears, etc. The party with authority can determine what media will be used and how information is displayed. Although it contains information on village financial accountability, there are various variations in the appearance of each billboard. This is what makes the process of preparing billboards require a deep study.

Billboards are a discourse from one party to convey messages and wishes. Like discourse in general, billboards also aim to shape the behavior of message recipients in order to carry out social practices that are by interests and ideologies or can even perpetuate their power. (Barthes, 2007a)

The language used in the formation of a discourse is not limited to a series of letters that form words but also in the form of numbers and pictures. This is especially necessary when the discourse party wants to present information quantitatively so the targeted party can easily read it. (Barthes, 2007b)

The submission of APBDes accountability information billboards aims to realise the principles of village financial management. In addition to having implications for better governance, billboards can also be used by installers to show the performance that has been achieved. The performance built can form an image that the party who installed the billboard has implemented the principles of ideal village financial management (Nafidah & Anisa, 2017). This image is important because, as stated by (Piliang, 2011) below:

The image eventually becomes the main instrument in mastering the life of the soul (*Inner Life*), shaping and regulating the behavior of everyone it affects. The series of images becomes the rational basis for choosing a product in determining good/bad, correct/wrong, and useful/useless. Imagery makes a useless object very useful; an unnecessary object becomes necessary, and an unneeded object becomes needed. The image communicates the self-concept of each person it influences: perfection of self, body, and personality. Everyone is directed to compulsively buy a product because of *the Image of the product* rather than the substantial and functional value.

From the above statement, it can be concluded that image is essential in today's society. The display on billboards can provide a better image of transparency, accountability, participation and order, as well as discipline in village financial management.

The community's meaning of a billboard by the community can be very diverse. It is primarily determined by the community's experience, interests, knowledge, and passions (Tinarbuko, 2019). In other words, the same message can produce different meanings for those with different backgrounds. Billboards, which are information media to convey accountability reports, can be interpreted differently by the community. This understanding can be illustrated in the following chart (Haris & Amalia, 2018).

CONCLUSION

Accountability for using the Village Revenue and Expenditure Budget is an obligation mandated to the village government. One component of this accountability is to inform accountability reports through various communication media.

The selection of billboards as a communication medium and the advantages of relatively lower prices can last long and are easy to install in various strategic places. This is also related to the interests of leaders in the village.

Billboards can encourage increased accountability to strengthen the leader's self-image and make himself better known to the community in the village and surrounding villages. This popularity can be a significant political capital when leaders are about to run again or run for other political offices.

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