

Conscientization on Techniques of the Social Audit towards the Implementation of the Village Development Program

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Abstrak : Melalui audit sosial, warga desa dapat mengontrol, mengawasi, dan mengevaluasi program atau kegiatan pembangunan tertentu yang telah dilaksanakan oleh pemerintah desa, karena audit sosial sejatinya berposisi sebagai varian partisipasi publik berorientasi perwujudan tata kelola pemerintahan demokratis. Kegiatan fasilitasi belajar kritis ini diselenggarakan dalam rangka penyadaran sosial untuk perluasan pemahaman warga desa tentang teknik audit sosial berbasis prinsip, manfaat, dan tahapan idealnya sekaligus menyemai komitmen pemerintah desa untuk menerapkan prinsip transparansi dan akuntabilitas dalam pengelolaan pembangunan termasuk menyediakan akses keterbukaan informasi terkait dokumen perencanaan dan penganggaran desa agar dapat diketahui warga secara utuh. Kegiatan pengabdian masyarakat ini melibatkan puluhan warga dan aparatur pemerintah desa sebagai peserta dan telah dilaksanakan selama bulan Maret 2018 lalu di Desa Rabakodo, Kecamatan Woha, Kabupaten Bima, Provinsi Nusa Tenggara Barat dengan menerapkan metode pembelajaran khusus berupa ceramah bervariasi untuk menyampaikan substansi konseptual audit sosial yang wajib dimengerti partisipan program, serta demonstrasi dan praktek untuk menunjukkan proses kerja audit sosial yang dapat diamati secara langsung dan dipraktekkan oleh mereka. Kegiatan fasilitasi tersebut menghasilkan output berwujud rekomendasi warga kepada pemerintah desa agar (i) partisipasi warga dalam proses perencanaan-penganggaran desa, termasuk pada tahap implementasi kegiatan di bidang pelaksanaan pembangunan, pembinaan kemasyarakatan, dan pemberdayaan masyarakat wajib disediakan dalam porsi besar oleh pemerintah desa demi predikat demokratis dan inklusifnya pengelolaan pembangunan desa; (ii) pemerintah desa mesti bertindak transparan dan responsif terhadap kebutuhan warga serta mengedepankan pendekatan persuasif ketika menghadapi tuntutan warga; dan (iii) warga harus selalu aktif mengikuti semua tahapan pengelolaan pembangunan desa, terutama pada perencanaan, penganggaran, pelaksanaan, dan pengawasannya.

Kata Kunci : Akuntabilitas, Audit, Desa, Inklusi, Pembangunan.

Abstract : Through the social audit, villagers can control, supervise, and evaluate certain development programs or activities that have been

implemented by the village government, because social audit can be positioned as a variant of public participation oriented towards the realization of democratic governance. This critical learning facilitation was held in the context of social awareness to expand the understanding of villagers about social audit techniques based on principles, benefits, and ideal stages while at the same time fostering the commitment of the village government to apply the principles of transparency and accountability in development management, including providing access to information disclosure related to the village planning and budgeting documents so that it can be known by the citizens as a whole. This community service activity involved dozens of residents and the village government officials as participants and was carried out during March 2018 in the Rabakodo Village, Woha District, Bima Regency, West Nusa Tenggara Province by applying special learning methods in the form of various lectures to convey the conceptual substance of social audit that must be understood by program participants, as well as practices to demonstrate the social audit work process that can be directly observed and practised by them. These facilitation activities produce outputs in the form of recommendations from residents to the village government so that (1) public participation in the planning-budgeting process, including the activities in the field of village development, community building, and community empowerment must be provided in large portions by the village government for the sake of democratic and inclusive management of the village development; (2) The village government must act transparently and responsively to the needs of the residents, and prioritize a persuasive approach when facing their demands; and (3) villagers must always actively participate in all stages of the village development management, especially in planning, budgeting, implementing, and monitoring phases.

Keywords : Accountability, Audit, Village, Inclusion, Development.

SITUATION ANALYSIS

Community participation in development is an important marker of the democratic characteristics of a country. This participation actually must accompany every stage of development in the form of planning, budgeting, implementation, and evaluation. On that basis, the government is required to increase public participation in the development process. One of the tools that can be utilized to participate in the development process is through a social audit, which refers to a series of activities in which the community is widely involved in assessing, responding to and evaluating a policy and/or state administration. Social audit is positioned as a form of community participation oriented towards the realization of accountable, clean, and democratic governance. The way audit is currently conducted and the institutional framework within which audit activities are conducted provide opportunities that can make a meaningful contribution both to the

accountability aspect of the public expenditure and to the core of what government initiatives are expected to achieve—reduce poverty, guarantee social justice and empower people (Khan & Stern, 2007: 4-5).

A social audit is an accountability mechanism where citizens organize and mobilize to evaluate or audit the government's performance and policy decisions. It rests on the premise that when government officials are watched and monitored, they feel greater pressure to respond to their constituents' demands and have fewer incentives to abuse their power. Therefore, from the perspective of social audit, the critical questions and premise are whether citizens have the skills, capacity and tools to effectively monitor and evaluate their governments and decision-makers. The social audit can be defined as an approach and process to build accountability and transparency in the use and management of public resources. It is on engagement from citizens and/or Civil Society Organizations (CSOs) to directly and/or indirectly demand accountability and transparency in the public policy and budget cycles. Social audit is participatory and can be an anti-corruption and efficiency-enhancing mechanism. It is based on the premise that citizens want and have the right to know what the government does; how it does it; how it impacts them; and that the government should account for and be transparent to citizens (Berthin, 2011: 20).

From the government side, a social audit is a tool with which government departments can plan, manage and measure non-financial activities and monitor both internal and external consequences of the department/organization's social and commercial operations. It is an instrument of social accountability for an organization. In other words, the social audit may be defined as in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance (Thomas, 2005). Meanwhile, in the realm of non-state actors such as the community, social audits aim to provide an assessment of the implementation and impact of government program implementation and create transparency in the management of public budgets. The essence of a social audit is to provide an instrument for the community to measure the impact of the objectives of a particular project (program) that is carried out systematically and regularly so that it is useful for all stakeholders. For being able to conduct the social audit, there must be very broad access to information about these activities for citizens.

In the era of democracy, public involvement in evaluating every public policy produced by the government is highly expected. These assessment efforts can be said to be part of a social audit. Therefore, a social audit reflects a conscious systematic effort to

identify, measure, monitoring, and assess the performance of a policy in the form of a program, and the target of fulfilling social obligations carried out by government or private organizations. Social audit activities are not only audited of costs or decisions but also audits of how fairness has become an expense or part of decision making, quality of work or distributive justice. In other words, the social audit is a process that allows citizens to assess or assess and demonstrate social benefits and limitations, including about the economy and the environment. The purpose of conducting a social audit is to monitor public policies and services (Kristiono DS., et. al., 2012; 17).

Thus, social auditing is a process that enables an organization to assess and demonstrate its social, economic, and environmental benefits and limitations. It is a way of measuring the extent to which an organization lives up to the shared values and objectives it has committed itself to. Social auditing provides an assessment of the impact of an organization's non-financial objectives through systematically and regularly monitoring, each performance and the views of its stakeholders. Social auditing requires the involvement of stakeholders because it has been shown to increase the accountability of the organization to its stakeholders and to enhance democratic practice (Boyd, 1998).

Social audit is positioned as one of the fields in applied social science that is important for the development process, especially to empower the community. The social audit process provides a tool that organizations can use to ensure the accuracy of achieving social goals. This is an accurate way of describing what an institution has achieved. It can also lead the organization to explain why who and what (policies and actions) are being carried out by the institution. The implementation of social audits always involves stakeholders so that the democratic process is realized and to increase institutional accountability. The most effective way of achieving a social auditing system that can be trusted and relied upon by stakeholders is to implement specific regulations and guidelines which help to ensure a satisfactory collation of data as well as a high level of impartiality by the auditor (Rahim & Vicario, 2015: 11).

In advocacy work, social audit activities can be used as a tool for monitoring and analyzing work on the impacts of policies that have arisen both in terms of their benefits to the public and social relevance for the sustainability of the interests of citizens. Thus, the state must be willing to open itself to performance improvements, so that it is in line with what is expected by the community. Social audit is a step that marks a shift in the orientation of monopolistic public services towards agreement-based public services (Kristiono DS., et. al.,

2012; 17). The characteristics of an agreement-based public service are inherent in the process of formulation and manufacture which is based on an open agreement. The process can be a tool for the community to exercise control over the implementation and delivery of services by the government, regulate the rights of service providers and users in a balanced way, and public services are a shared affair and responsibility (Prianto, in Puspitosari, 2011: 123).

Not all things can be handled by the government perfectly, so control from civil society is needed to evaluate the government performance. The dimension of public participation in this realm has been regulated in Law No. 25/2009 on Public Services. Through social audits, citizens will have a range of assessments of the government's access, reliability, transparency, and responsiveness. It's just that to achieve this kind of condition it is necessary to empower civil society. Apart from the critical level that still needs to be developed through social awareness activities, there is also one weakness of civil society so far, namely the limited resources, so that the provision of skills for civil society actors is needed to be able to carry out social audits well. Empowerment which includes changing cognition, sharing knowledge and finally strengthening capacity are steps that must be taken. People's organizing work includes activities that lead to a social audit process. The social audit should not be interpreted in a complicated way but should be simplified. For example, activities carried out by residents by displaying the results of an inventory of problems and then continuing by matching or analyzing them with the program objectives that have been conveyed at the beginning including program results and impacts and how much costs have been incurred, then this is an activity that is included in the initial concept of social audit (Kristiono DS., et. al., 2012; 17-18).

Based on the idea of the significance of the social audit, the STISIP Mbojo Bima's Community Service Team has organized a Community Learning Facilitation activity about the Social Audit Techniques and Mechanisms on the Implementation of the Village Development Program in the framework of providing understanding to the residents of the Rabakodo Village, Woha District, Bima Regency, West Nusa Tenggara Province regarding how to identify and/or trace the impact of the village development that has taken place, for at least one fiscal year. Social audits can be used by residents as another medium for getting involved in the realm of the village development management, especially in the framework of ensuring that development programs implemented by the Village Government do not occur in deviations and violations of the law that harm the community while at the same time ensuring whether the village development program has answered the needs of the community.

This critical learning facilitation needs to be carried out based on several research findings that we did previously which resulted in the main conclusion that public accountability has not yet been fully taken place in the Rabakodo Village because, indeed, the system of efforts to enforce accountable village government has not been taken seriously. The main indicator that reflected the "bad shape" of the Rabakodo Village Government's accountability in managing the village development is that the planning, budgeting and implementation stages of development were fully within the control of the past Village Head (the 2014-2020 Period). The practice of administering village government was more predominantly coloured by the dysfunction of the role of officials and village institutions, to the widespread practice of extortion by village officials. The responsiveness of the Village Government depended heavily on the "political will" of the village head, where he positioned himself as the subject of dominative authority, while other village officials were only waiting for orders from him. In the domain of public participation in the village planning-budgeting forum, the sad reality reflected that the poor and other vulnerable groups on average were not citizens who have been involved in the village planning-budgeting forums which have been held by Village Government. They have never felt the atmosphere of a village planning forum, such as the Hamlet Deliberation "*Musyawarah Dusun*", Village Consultation "*Musyawarah Desa*", and Village Development Planning Deliberation "*Musyawarah Perencanaan Pembangunan Desa*" to formulate or discuss the draft of the *RPJMDesa*, the *RKPDesa*, and the *APBDesa* documents. There was no access and opportunity for marginalized groups to voice their collective needs to the Village Government.

In the development planning process in 2015, for example, the four existing hamlets had conducted the Hamlet Development Planning Deliberation (*Musyawarah Perencanaan Pembangunan Dusun/Musrenbangdus*) with the full involvement of men and no women because all the *Musrenbangdus* meetings were held at night in the homes of each hamlet head. The participants who attended the event were the Head of the Hamlet, the Head of the *RW*, the Head of the *RT*, Religious Leaders, Youth Leaders, the *BPD* Members, and certain elements of the Residents. The participants of the *Musrenbangdus* in each hamlet were 31 people in the Sigi Hamlet, 30 people in the Labali Hamlet, 26 people in the Sarae Hamlet, and 20 people in the Lavendo Hamlet. Meanwhile, only 32 people were present when the *Musrenbangdes* be held, all of them were representatives from eleven *RTs* in all hamlets and there was only 1 female participant as the Head of *TP.PKK* (based on the Attendance List for the 2015 *Musrenbangdus* and the *Musrenbangdes*) and none of the figures who represented

vulnerable groups in the village such as the elderly, agricultural labourers, brick craftsmen, and 34 disabled people (the Document of the 2016 Rabakodo Village Population Data).

SOLUTION AND TARGET

Based on the certain problems as described above, this social audit learning facilitation was oriented to (a) ensure that development programs in the village do not occur in deviations and violations of the law that harm the community; (b) ascertain whether the village development program has answered the needs of the community, especially the marginalized village community; (c) see whether the development implementation process is in line with the planning and budget allocation; (d) measuring the impact of village development in the form of good changes, capacity building and reduction of problems in the village; and (e) confirming the commitment of the village government to improve the management pattern of village development, referring to the results of the social audit of the residents that were observed, heard and responded to directly by the Village Government and the *BPD*.

The expected outcomes or targets from this facilitation consisted of strengthening (a) social audit techniques based on principles, benefits, and ideal stages held by villagers; (2) the commitment and willingness of the Rabakodo Village Government to apply the principles of transparency and accountability in the management of the village budget in the form of publication of the 2018 Fiscal Year APBDesa document to the public; (c) the *BPD*'s willingness and commitment to oversee the disclosure of information related to the 2018 Fiscal Year *APBDesa* document for being an object of the collective social audit.

METHOD OF IMPLEMENTATION

This community service activity was carried out during March 2018 in the Rabakodo Village, Woha District, Bima Regency, West Nusa Tenggara Province. The dominant participants were targeted from villagers to be provided with pieces of knowledge about the substance and technique of conducting social audits. Nevertheless, the involvement of elements of the village government officials in this activity was also carried out, so that both parties could utilize the social audit mechanism that functions as a means of active public participation in managing the village development as well as sharpening the sensitivity level of its authoritative power holders to carry out their performance in an accountable manner.

To facilitate participants' understanding of how to supervise the implementation of various village development programs, a demonstration of social audits carried out by the

facilitators and participants led to a special development program that has been implemented by the Rabakodo Village Government during the previous year, namely as stated in the 2017 Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKPDesa*) and/or the Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa/APBDesa*) documents, namely the program "Empowerment of Marginal Groups and Persons with Disabilities" as one of the Community Empowerment" which cost 132 million Rupiahs. This program has become the target of learning of our social audit to demonstrate the techniques and mechanisms that must be taken by villagers to identify the challenges, strengths, and weaknesses of the Village Government's actions. Its implementation data had been collectively studied by all participants.

Based on this orientation, certain methods have been used as an integral part of the implementation of this community service, namely (i) Lectures: this method was used to convey basic concepts that must be understood by participants. The use of this method is combined with pictures, animations and displays that can provide relatively large amounts of material in a dense, fast and easy manner; and (ii) Demonstration and Practice: this method was chosen to demonstrate a work process, namely the stages of a social audit. The demonstration was carried out by the facilitators in front of the participants so that they could observe firsthand the methods and techniques of social auditing towards the implementation of village development programs. The practice was used later to involve participants in the social audit stage, as demonstrated earlier by the facilitators.

RESULTS AND OUTPUTS

This community service activity was held on Wednesday, March 28 2018 at the hall of the *SMAN 1 Woha* by involving thirty-eight people from the elements of the citizens and the Village Government as participants. The facilitation activity began with the delivery of the substance of the social audit by the facilitators, followed by the two-way discussions, and ended with a demonstration of the implementation of the social audit in the form of filling out a checklist and analyzing its results. Starting the conversation, the facilitators explained that the consequences of the enactment of the Village Law No. 6/2014 on Villages, the governments are required to always practice public information disclosure, including the Village Revenue and Expenditure Budget (*APBDesa*) document. This is because the Village Law constructs villages as self-governing communities under the Recognition principle and also adheres to the principles of Democracy, where villagers are also given the right to

participate in controlling the management of village development. Such public information's openness is intended so that villagers will know various information about the governance policies and practices.

The facilitators further explained the significance of the social audit as a form of community participation oriented towards the realization of accountable, clean and democratic governance. The social audit aims to provide an assessment of the implementation and impact of government program implementation and to create transparency in public budget management because it reflects systematic attempts to incorporate into project appraisal all major dimensions of both economic and social impact, extending beyond the usual concern with internal commercial project viability to look at community costs, benefits and opportunities (Haughton, 1988: 21). The social audit can be carried out by anyone with the knowledge and skills to do so because its essence is to conduct in-depth evaluations and measure impacts. To conduct a social audit does not require a special requirement, but only requires consistency, idealism, and honesty to always be faithful to the facts or reality. Before a social audit can take place, it is important to be clear about: (i) what the organization is trying to do (objectives—internally and externally), (ii) How to do it (action plans), (iii) how to measure and record the extent to which the audit is to be done (the indicators). It is easy to design the procedures to log with the day-to-day (social bookkeeping) activities when these are in place and to implement social accounting to make sure that the targets are monitored (Shaikh & Jakpar, 2007: 1).



Picture 1. The Facilitation Processes

As explained by the facilitators, refers to the argument of Kristiono DS., et. al. (2012), the social audit mechanism is composed of two main processes. *First*, ensuring the accuracy of data. Good and up-to-date data must be sought by the social audit actors. Weaknesses that are always encountered by data seekers are data updates. Not to mention faced with the problem of synchronization between one source and another. Therefore, accuracy in finding data is a skill that must be developed. *Second*, assessing various indicators in the form of (a)

access: through interview techniques, it can be seen how many publics have been served and how many have not been served. From groups excluded from this policy, it will be seen whether the program experiences inequality or not; (b) *service utilization*: apart from access, the measurement is also related to utilization. The audit questions that we can raise are the extent to which the infrastructure provided has been utilized by the users; (c) *service standards*: audits are carried out to see service practices with the established service standards, whether the services received by users are the same as those promised; (d) *quality/reliability*: even though the public can enjoy it, there is no guarantee that the quality received will be better; (e) *complaint channels*: good service should open complaints that can be used by the community. The complaint must be formally formulated by the service provider. Whether the service is bad or perfect or not is also determined by the cooperation between the party providing the service and the service user; (f) *compensation for complaints*: public service implementers will carry out their obligations more seriously if they impose sanctions if they are unable to carry out their obligations properly. Punishment must be made by the service provider himself to make himself more disciplined; (g) *service outputs*: changes in policy targets are important, especially the extent to which the changes will be accepted by the community. The social audit will be able to evaluate the alignment between output and outcome; (h) *service satisfaction level*: service satisfaction related to services received by the public. Each service user will have an assessment of the services provided by the service provider. The form of assessment can be subjective or objective. Can be based on the facts received as well as feelings received from the policy; and (i) *determine the instrument*. It becomes a very important part of an assessment considering that to conduct an audit, important indicators are needed to determine the standards to be evaluated. For the need for an accurate assessment to be required, supporting data is needed which is obtained through document study, observation, structured and unstructured interviews, survey techniques, and FGD (*Focus Group Discussion*).

After the presentation, the facilitators then facilitated filling out the tracking checklist of the village budget expenditure (social audit checklist). There were fourteen questions in the checklist. The facilitators explained in detail each question in the checklist and directed the participants to recommend several things to further strengthen the strategic partnership of active citizens with the village government. In the facilitation process of this social audit, several questions and/or responses from activity participants came from elements of the community and village government. This reflected their curiosity about social audits that

target the dynamics of the achievements and actions of the village government in implementing village development programs.

Samsuddin (Secretary of the Rabakodo Village): We would like to thank the Community Service Team of STISIP Mbojo Bima for holding this activity in our village. Referring to what was conveyed by the facilitator, I would like to point out that the Rabakodo Village Government has attempted to apply the principles of public information disclosure through the delivery of data during Mbolo-Weki (civic encounter), via information boards such as billboards in strategic and central places, namely at the Grand Mosque in front of the School of SMAN 1 WOHA, and in certain shopping centres in this village. We have handed over the sound-system equipment to each hamlet head to immediately socialize what was important to the residents. That was our strategy to socialize and publish the RKP Desa and APB Desa documents to the community so that they could know about the budget posture and its allocation in the village development. I strongly agreed with the social audit learning facilitation activity initiated by the STISIP Mbojo Bima's Community Service Team because it could be used as a medium for collective learning about citizen participation in the domain of the village development supervision.

The facilitators responded to this statement by confirming that there have been various efforts made by the village government in terms of informing the *APBDesa*, namely through billboards and various civic encounters. This kind of action was very effective and strategic because it anticipated people who were lazy to read so that they could find out the details of the *APBDesa* usage. The social audit was intended to measure the progress of the village governance progress. From what was conveyed by the village secretary, it showed an achievement at the level of the information delivery about the village government activities.

Mulyadin (Vice Chairman of the BPD): I just want to ask what are the core benefits of the social audit? The facilitators responded to this question by stating that the implementation of the social audit is an evaluation of the implementation of the program carried out in the previous period to find out detailed information about each stage of the village development, namely its planning, budgeting, implementing, and evaluating stages. The village government is required to continue to increase public participation in the development process. Citing the idea of Hawtin & Percy-Smith (2007: 4), the facilitators further suggested that social auditing (or social accounting as it is sometimes known) is a way of measuring and reporting on an organization's performance that takes account of social and ethical impacts. Just as a financial audit can reveal the financial health of an organization through an examination of its accounts,

so, it is argued, a social audit can reveal the 'health' of a company or enterprise. And this approach can also be applied to an examination of the health of a community which results from the interplay of public services, housing, employment, the natural and social environment and many other factors. Social audits may be conducted at a community level and involve the collection of new primary data about the perceptions of those living or working in that community, or at the city or district level where the focus tends to be more on identifying inequities between communities to reallocate resources. In such cases, the information used to compile the audit is more likely to be data that is already in existence, for example, health statistics, housing benefit data, unemployment data and information on service provision derived from service departments themselves.

The following table is the Output of Facilitation Activities, which relates to the recapitulation of the contents of the social audit check-list by all participants which reflects their increased insight and awareness about the substance, mechanism, and application of social audits to the pattern of implementation of the “Empowerment of Marginal Groups and Persons with Disabilities” program held by the Rabakodo Village Government during the last 2017.

Table 1. The Recapitulation of the Results of the Social Audit Checklist

No	Activities	Yes	No	Abstain
1	Knowing about the identities of the Program Implementation Team	23	3	12
2	Participate in the preparatory meeting for the implementation of coaching activities	20	8	10
3	Followed the debriefing before the implementation of the activity	14	14	10
4	Village programs were carried out according to the planned time	23	5	10
5	Activity budget according to the plan	24	4	10
6	Location of activities as planned	23	6	9
7	Beneficiaries as planned	22	6	10
8	Activities carried out by villagers themselves	15	8	15
9	Activities carried out by the third party	5	22	11
10	The activities were carried out by relatives of the village government or the community leaders	11	15	13
11	Could report complaints to the village government	23	5	10
12	The report was responded to by the village government	24	3	11
13	Followed the accountability report for the implementation of activities	16	5	17
14	Satisfied with the results of the activities that have been carried out	24	2	12

The dominance of the "yes" answers in each statement column did not automatically indicate that the implementation of expenditure of the village budget for the "Empowerment of Marginal Groups and Person with Disabilities" program had been carried out in a participatory and responsible manner by the Rabakodo Village Government. Most of the activity participants, especially those from residents and the BPD elements, considered that they were forced to give a "good" assessment of the performance of the Rabakodo Village Government solely for reasons of maintaining "the personal relationships" that had been "intimate" so far outside the realm of professional relations attached to their position as elements of the village administration.

No	Pernyataan	Ya	Tidak	Catatan
1	Mengikuti dan melaksanakan kegiatan	10	1	
2	Mengikuti dan menerima informasi kegiatan pemerintah	10	1	
3	Mengikuti pelaksanaan kegiatan pemerintah	10	1	
4	Program kegiatan yang dilaksanakan sesuai dengan rencana yang telah ditetapkan	10	1	
5	Mengikuti kegiatan yang dengan pemerintah	10	1	
6	Menyampaikan informasi yang dengan pemerintah	10	1	
7	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
8	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
9	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
10	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
11	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
12	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
13	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	
14	Mengikuti pelaksanaan kegiatan yang dengan pemerintah	10	1	

Picture 2. The Summary of the Social Audit Checklist's Contents

At the end of the activity session, the facilitators told the participants about some important points as a result of the whole process. In a participatory manner, the facilitators asked all participants to observe and agree on what is a summary of the results of the activities that have been carried out. The facilitators summarized several recommendations that the participants want, as written in a special sheet distributed along with the social audit checklist form, namely that (i) the accountable, inclusive and participatory village development management must be able to be improved in the future; (ii) the village government must be willing to publish the village development implementation report or the document of the *APBDesa*'s Realization to the general public in the village through certain media; and (iii) the village government must open the widest possible access for residents to find out any information related to the village development programs that are being or have been implemented.

CONCLUSION

Through the social audits, villagers can control, supervise and evaluate a policy in the administration of government in the village. On that basis, this facilitation activity was carried

out within the framework of social awareness oriented towards strengthening social audit techniques for villagers based on principles, benefits, and ideal stages; cultivating the commitment of the Rabakodo Village Government to apply the principles of transparency and accountability in the management of village development; as well as triggering the BPD's willingness to oversee the disclosure of information related to the Village Budget for the upcoming Fiscal Year for a social audit with the community.

Referring to the context and pattern of implementing certain development programs by the Village Government in the Rabakodo Village, as well as the results of the social audit conducted by the residents, several suggestions can be submitted, namely, (1) villagers' participation in the planning-budgeting process, including the activities in the field of the village development, village community building, and village community empowerment must be provided in large portions by the Rabakodo Village Government for the sake of democratic and inclusive management of the village development; (2) The village government must act transparently and responsively to the needs of the residents, and prioritize a persuasive approach when facing their demands; and (3) villagers must always actively participate in all stages of the village development management, especially in planning, budgeting, implementing, and monitoring phases.

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