



Accountability for Financial Management of Village Funds by the Government of Kuteni Reje Village, Lut Tawar District, Central Aceh Regency

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A B S T R A C T

Accountability in the financial management of Village Funds is crucial. This research is motivated by the financial management of village funds by the Kuteni Reje village government, which has achieved achievements in managing village funds. However, there are still shortcomings in implementing accountability in the financial management of Village Funds. Therefore, it is necessary to carry out a more in-depth study to find an accountability model for Village Fund management to maximize the performance of the Kuteni Reje village government as a public service provider. This research uses Mardiasmo's accountability theory, which consists of 4 (four) variables: legal accountability and honesty, process accountability, program accountability, and policy accountability. The research was conducted using qualitative methods. Data collection techniques were carried out using interviews and documentation. The selection of informants was carried out using a purposive sampling technique. The results of this research show that in terms of formal accountability, the management of Village Funds by the Kuteni Reje Village Government has been carried out accountably. However, there are still shortcomings in village financial management, namely delays in the process of preparing the Village Revenue and Expenditure Budget (APBK) and lack of transparent information regarding the Village Revenue and Expenditure Budget (APBK) to the community, especially the use of Village Funds, and the unavailability of compliant services for the community to convey any deviations in the management of Village Funds that occur. So, we need a model and pattern of accountability that focuses more on social accountability to complement the dark side of formal accountability so that the performance of the Village government in financial management becomes better.

INTRODUCTION

The pattern of financial accountability is still the main problem that cannot be denied to date in village financial management. Not many studies have been conducted focusing on this issue, especially regarding the accountability of Village Fund management. This research study aims to formulate an accountability model for Village Fund management located in Kuteni Reje Village, Lut Tawar District, Central Aceh Regency. Village Funds are an implication of the issuance of Law Number 6 of 2014 concerning Villages, which are funds sourced from the APBN (State Revenue and Expenditure Budget) intended to

overcome Village financial problems (Koeswara, 2019) which are transferred through the APBD (Income and Expenditure Budget). District/City Regional Expenditures are to be used to finance government administration, implementation of development, community development, and empowerment of village communities.

Village Fund distribution has been implemented since 2015 and continues to increase from year to year. The total Village Fund budget ceiling from 2015-2023 can be seen in the graph below.

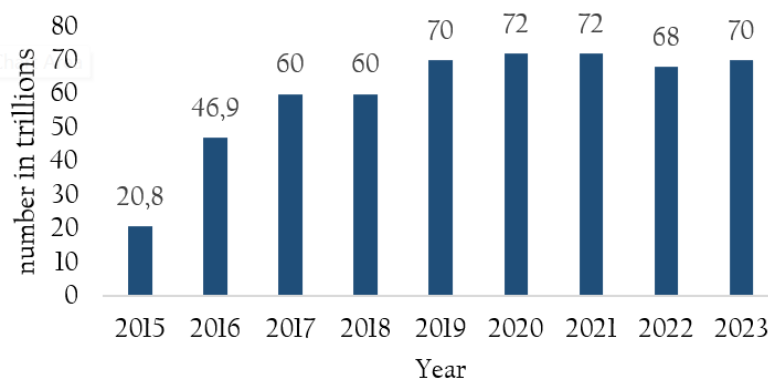


Figure 1. Village Fund Budget for 2015-2023

Source: Processed from Kemenkeu.go.id (2023)

Based on Figure 1, the total Village Fund budget from 2015-2023 was distributed by the government through the APBN. The

Village Fund budget that was distributed in 2015 was 20.8 trillion Rupiah; in 2016, it was 46.9 trillion Rupiah; in 2017, it was 60

trillion Rupiah; in 2018, it was 60 trillion Rupiah; in 2019, it was 70 trillion Rupiah, in 2020 it was 72 trillion Rupiah, in 2021 amounting to 72 trillion Rupiah, 2022 amounting to 68 trillion Rupiah and 2023 amounting to 70 trillion Rupiah. The total village funds that were disbursed during President Jokowi's era from 2015 to 2023 are 539.7 trillion Rupiah. The larger the Village Fund each year, the greater the responsibility entrusted to the implementing actor, in this case, the Village Head, as the holder of financial management power in the village. The village head has a central role in realizing the financial management of the Village Fund, where the village head has the authority to implement the principles of good governance in the management of the Village Fund.

The biggest problem in government in Indonesia is the existence of corruption in institutions. Most corruption cases in Indonesia come from the Village Fund budget sector. An increase in Village Fund allocations also has implications for increased corruption cases in villages. Corruption is caused by the village government's inability to manage its finances. According to Indonesia Corruption Watch (ICW), the most significant number of corruption cases by law enforcement officers (APH) is in the village sector, namely 154 cases in 2022 (Sutarna & Subandi, 2024). Weak village financial management often causes problems, one of which is errors in using Village Funds.

Village financial management, in accordance with applicable regulations, must apply the principle of accountability in every activity. Ironically, there has been a decline in public trust caused by corruption and the impartiality of Village Funds in allocations to village communities. Therefore, the role of the village government is vital to regenerate a sense of community trust by implementing accountability in financial management (Kadir & Moonti, 2021). If village financial management can be carried out efficiently, effectively, and accountable, it will improve the village government's performance in serving the village community (Latif & Sulatri, 2021). Accountability is a means of accountability to the public whether village financial

management has been carried out appropriately and is thoroughly utilized by the public in line with what Rakhmat (2018) said, which explains that public accountability is the obligation of public officials who are entrusted with managing public resources so that they can answer matters related to accountability.

The Village Funds distributed by the government to all villages in Indonesia aim to reduce the number (Oktavia & Wihastuti, 2020) by developing villages from the regions and outskirts. Village Funds have contributed to reducing poverty rates in Indonesia (Aji, 2022). However, 25.35% of areas experiencing proliferation received a significant increase from Village Fund transfers but were not able to reduce the existing poverty level (Faotiyah & Salim, 2020). The Central Statistics Agency (BPS) states that Aceh Province is the poorest region on the island of Sumatra, where the most poverty is found in rural areas. The government's financial transfers should significantly reduce the Aceh region's poverty rate (Sari & Risma, 2024). In September 2022, the number of poor people in Aceh will increase, and the poverty line will increase by 6.57 percent. Therefore, the village government must pay attention to managing village funds so that they are right on target.

Central Aceh Regency, Aceh Province, has received Village Fund transfers to be distributed to Villages. The nomenclature of Village Government in Central Aceh Regency is called Village Government; this has been regulated in Central Aceh Regency Qanun Number 4 of 2011 concerning Village Government. Based on the assessment of the Governor of Aceh, Central Aceh Regency is a region that has achieved an index A score in regional financial management based on the Decree of the Governor of Aceh Number 050/1460/2022 concerning the determination of regional financial management index measurement results for District/City Regional Governments throughout Aceh in 2022. Village Fund Ceiling in Aceh Province we can see in the following table 1:

Table 1. Village Fund Budget Ceiling in Aceh Province

No	District	Village Fund Ceiling (in IDR)		
		2021	2022	2023
1	Aceh Selatan	205.268.050.000	194.090.688.000	195.811.103.000
2	Aceh Tenggara	284.561.253.000	265.902.419.000	270.051.986.000
3	Aceh Timur	387.787.938.000	373.119.830.000	376.847.461.000
4	Aceh Tengah	223.350.548.000	209.831.057.000	212.942.662.000
5	Aceh Barat	250.040.744.000	234.408.383.000	224.045.853.000
6	Aceh Besar	437.555.848.000	415.515.724.000	422.285.475.000
7	Pidie	524.715.756.000	494.424.865.000	525.206.131.000
8	Aceh Utara	626.338.212.000	607.509.747.000	620.592.204.000
9	Simeulue	119.684.330.000	107.641.709.000	101.844.034.000
10	Aceh Singkil	108.080.283.000	96.138.732.000	92.832.222.000
11	Bireuen	455.523.085.000	442.297.899.000	446.168.583.000
12	Aceh Barat Daya	119.823.288.000	111.846.686.000	113.155.818.000
13	Gayo Lues	114.381.709.000	101.044.300.000	105.937.563.000
14	Aceh Jaya	135.065.795.000	118.845.057.000	121.957.443.000
15	Nagan Raya	175.871.395.000	161.264.111.000	165.760.447.000
16	Aceh Tamiang	171.063.640.000	163.372.347.000	166.158.308.000
17	Bener Meriah	182.834.539.000	167.049.012.000	164.707.235.000
18	Pidie Jaya	165.862.465.000	151.746.896.000	163.021.845.000
19	Banda Aceh	77.702.436.000	70.100.703.000	73.484.769.000
20	Kota Sabang	26.798.027.000	14.179.325.000	15.014.733.000

21	Lhokseumawe	61.983.149.000	53.928.333.000	59.732.506.000
22	Langsa	60.706.341.000	53.156.136.000	56.545.740.000
23	Subulussalam	70.422.534.000	61.957.788.000	66.956.755.000

Source: Processed from Kemendes.go.id (2023)

Based on Table 1 above, the Village Fund budget ceiling in Central Aceh Regency in 2021 is IDR 223,350,548,000, and in 2022, it is IDR. 209,831,057,000. Through the Village Community Empowerment Service, Central Aceh Regency received an award for the fastest Village Fund distribution category in 2022 and 2023. The achievements obtained by Central Aceh Regency demonstrate good financial management. However, there are still problems in managing Village Funds in several villages in Central Aceh Regency, including irregularities, disharmony in human resources, and the weak ability and capacity of village government officials to manage village finances. The weak capacity and competence of village government officials provide opportunities for individuals to take personal advantage by misusing Village Funds..

This is as expressed by the Head of the Village Funds Section of the Community Empowerment Service, who said:

"In Central Aceh Regency, there are villages that misappropriate Village Funds in congregations; this is partly because human resources are low. Disharmony among village officials is a problem in the management of Village Funds, resulting in inadequate absorption of Village Funds. Apart from that, the regulations in many villages in Central Aceh Regency do not understand the regulations for Village Fund management, and they do not even read the contents of the Village Fund management regulations. 'Even though every time there is a regulation, it is always shared with the group.' (Interview with Mrs. Rani Wiwidya, ST, as Chair of the Village Fund Section of the Community and Village Empowerment Service of Central Aceh Regency at 09.00 WIB).

In contrast to the results of a study conducted by Syarkawi et al. (2023), the Gampong government often experienced delays in submitting financial accountability reports, which had implications for late disbursement of Village Funds, which happened in Aceh Regency, according to the Head of Village and Mukim Government, Ade Kurniawan, during the planning process. Finance:

"There are still many villages that prepare village Government Work Plans (RKP) that do not comply with the deadlines specified in statutory

regulations and have not even submitted reports in accordance with the provisions, have not followed procedures to ensure orderly administration of Village Fund financial management, and the apparatus is still lacking in competence. Village' (Interview with Mr. Ade Kurniawan as Head of Village and Mukim Government at the Central Aceh Regency Community and Village Empowerment Service office on Monday 9 January 2023 at 10.30 WIB).

Based on the results of the interview above, the financial management of village funds in most villages in Central Aceh Regency is still not accountable for the administration of financial responsibility. Another problem in most villages in Central Aceh Regency was again explained by the Head of Village and Mukim Government, Ade Kurniawan, who said:

"Of the 295 villages, only 57 villages received additional Village Funds. This additional Village Fund is measured by compliance or administrative compliance before 21 December of the previous year, submission of the final realization of the year's APBDs before 31 March of the current year, reporting stage 1 (one) no later than in July, reporting stage 2 (two) is no later than 24 August, and reporting stage 3 (three) follows the rules for submitting final APBDs realization." (Interview with Ade Kurniawan as Head of Village and Mukim Government at the Central Aceh Regency Community and Village Empowerment Service office on Monday 02 October 2023 at 10.30 WIB).

Based on the results of the interview above, Central Aceh Regency has 295 villages. Not all villages received additional Village Fund incentives or incentives; of the 295 villages, only 57 villages received additional Village Fund incentives. Additional Village Fund incentives are obtained due to the village government administration's firmness or compliance, order, and discipline in managing and submitting Village Fund accountability reports..

The Village Fund ceiling for each sub-district in Central Aceh Regency is as follows.

Table 2. Village Fund Budget Ceiling in District in Central Aceh Regency

No	Sub District	Per-District Village Fund Ceiling throughout the Regency, Central Aceh		
		2021	2022	2023
1	Linge	21.552.212.000	20.178.052.000	19.221.390.00
2	Silih Nara	24.993.498.000	23.090.478.000	23.334.406.000
3	Bebesen	20.688.302.000	19.836.805.000	20.132.133.000
4	Pegasing	24.915.124.000	22.855.878.000	23.425.887.000
5	Bintang	18.400.646.000	16.467.664.000	18.228.750.000
6	Ketol	18.468.237.000	17.479.376.000	18.101.506.000
7	Kebayakan	13.970.025.000	14.986.901.000	16.121.821.000
8	Kute Panang	16.451.011.000	14.874.587.000	15.644.652.000
9	Celala	13.210.503.000	13.145.645.000	11.953.990.000
10	Laut Tawar	13.436.702.000	12.514.958.000	13.273.617.000
11	Atu Lintang	8.082.533.000	7.446.913.000	7.296.523.000
12	Jagong Jeget	7.882.696.000	7.024.870.000	7.389.084.000

13	Bies	7.931.131.000	8.025.761.000	7.540.943.000
14	Rusip Antara	13.367.928.000	11.903.169.000	11.277.960.000

Source: Processed from Kemendes.go.id (2023).

Based on Table 2 above, we can see the budget ceiling in the sub-districts in Central Aceh Regency. Lut Tawar District received financial support through Village Funds amounting to Rp. 13,970,025.00 in 2021, decreases to Rp. 12,514,958,000 in 2022, and increases again to Rp—13,273,617,000 in 2023. Kuteni Reje Village is one of the villages in the Lut Tawar District and is a role model for other villages. The achievement obtained by Kuteni Reje Village was that it was ranked 2 (two) in the best village assessment in village financial management in 2020. Independent status for Kuteni Reje Village has been given since 2022 with the Developing Village Index (IDM) indicator issued by the Ministry of Villages, Regional Development Disadvantaged and Transmigration (Kemendes PDTT). Kuteni Reje Village is an independent village, the highest type of village according to the IDM value of 0.8756 in 2022. Kuteni Reje Village is also one of the villages that have received Independent Village status. Based on the results of researchers' observations, village financial management in Kuteni Reje Village is getting better year by year. There has been an improvement in the financial management of Kuteni Reje Village, as seen from the designation of Kuteni Reje Village in 2022 as an independent village. The enthusiasm of the village community is always active in participating in various village development planning deliberation processes because the Village Fund has a significant impact on the development of various infrastructures in the Village (Atifah et al., 2023).

Accountability is essential in managing Village Funds because it can answer and explain the performance of the Kuteni Reje Government. With accountability, it can improve the performance of the Village government in providing services to the community, one of which is performance in managing village finances. Mardiasmo (2009) explains that four dimensions of accountability can measure an organization so that it can be said to be accountable: honesty and legal, process, program, and policy. Based on initial observations, researchers found accountability, truth, and law in the Kuteni Reje Village Government. This transparency can be a guide to see the honesty of implementing actors that can be accessed by the general public in accordance with statutory regulations. This is in accordance with what was conveyed by the Head of the Village and Mukim Government Section, who said that:

"Transparency has also been implemented by the Kuteni Reje village government; we are also checking that transparency standards must be in place" (Interview with Rani Wiwidya as Head of the Village and Mukim Government Section, Central Aceh Regency Community and Village Empowerment Service (DPMK, 05 October 2023 at DPMK 11.00 WIB).

Based on the results of the researcher's observations, the 2022 budget planning process in preparing the Village Revenue and Expenditure Budget did not comply with the rules in Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, such as the irregular determination of the Village APB, and the absence of transparency in conveying information regarding Village APB to village communities. In fact, transparency and accountability can build public trust in public financial management, including Village Funds (Baiena, 2014).

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Process accountability: The Kuteni Reje Village Government, in managing Village Fund finances, already has procedures used to carry out its duties, which are quite good. Village Fund financial management is assisted using the Village Financial System Application (Siskeudes). Using the Siskeudes Application helps village officials manage Village Funds, starting from planning, implementation, administration, and reporting. This is what was conveyed by the Kuteni Reje Village Government:

"In managing Village Fund finances, the Siskeudes application is beneficial in the Village Fund management process, from planning to reporting. 'Before we had this application, it was a little difficult to adapt to existing procedures.' (Interview with Ilwindi Melala, SE, as Head of General Affairs on 11 October 2023, at the Reje Village Kuteni Reje Office at 10.00 WIB).

Based on the results of researchers' observations, the Kuteni Reje Village government does not have space for the community to convey input and suggestions in managing village finances, such as providing a complaints service for the community. In terms of program accountability, the Kuteni Reje Village Government claims that the programs that have been implemented are in accordance with community needs and that all programs have been implemented effectively and efficiently. The achievements of Kuteni Reje Village are based on an interview with the Secretary of Kuteni Reje Village, who said that:

"Kuteni Reje Village has experienced progress every year since there were changes in human resources in managing Village Fund finances. Kuteni Reje Village has prioritized the needs of the community." (Interview with Windi Satria as Village Secretary of Kuteni Reje Village on Thursday 11 October 2023, at 10.00 WIB).

In 2022, Kuteni Reje Village will receive a Village Fund ceiling of IDR 627,149,000, in accordance with Minister of Finance Regulation Number 69/PMK.07/2021 concerning Village Fund Management. When confirmed with the community, researchers found dissatisfaction with the program being implemented because many suggestions from the community were not accommodated and realized well. This is as stated by Rakyat Genap Mupakat:

"There are people who are protesting regarding programs that have been implemented because there are suggestions from the community that have not been implemented, and there are people who do not understand that there is a Village Fund program from this center." (Interview with Fitra as People's Secretary of Genap Mupakat, 19 September 2023, at the Reje Office, Kuteni Reje Village, 10.00 WIB).

Let's look at the accountability of the policies implemented. The Kuteni Reje Village Government always conveys accountability for Village Funds to the Regent of Central Aceh in the form of reports, which are made periodically every quarter, and the accountability is submitted to the District Head and DPMK. As stated in the interview as follows:

"The accountability report is submitted to the Regent of Central Aceh through the DPMK, where this report is submitted every 3 months, this report must be submitted. 'The use of Village Funds must be clear; we must make a report as a form of accountability' (Interview with Mr.

Yusuf as Reje or Village Head of Kuteni Reje Village on Thursday, 11 October 2023, at the Reje Office of Kuteni Reje Village at 10.00 WIB).

Based on initial observations, the information regarding village financial management has not been conveyed clearly to the community. In fact, based on Minister of Home Affairs Regulation Number 20 of 2018, it is stated that information regarding accountability reports must contain at least Village APB realization reports, activity realization reports, unfinished and/or unimplemented activities, remaining budget, and complaint addresses must be submitted to the community..

Studies on village financial management have been conducted by many researchers, such as [Wawo & Muttalib \(2018\)](#), [Aviva & Andini \(2021\)](#), [Fathoni et al. \(2022\)](#), [Annisa & Pakaya \(2023\)](#); and [Risman et al. \(2024\)](#). Likewise with research specifically on Village Fund management such as [Kartika et al. \(2020\)](#), [Tanner & Winerungan \(2021\)](#), [Wena et al. \(2022\)](#), [Nasution \(2023\)](#), [Hulu et al. \(2024\)](#). Meanwhile, studies on accountability research in Village Fund management have also been carried out by researchers such as [Gibran et al. \(2021\)](#), [Anirwan & Irawansyah \(2022\)](#), [Nisa & Wibowo \(2022\)](#), [Oci et al. \(2023\)](#), and [Asirah \(2024\)](#). This study is of a general accountability nature, and no studies have tried to combine the two dimensions, namely vertical and horizontal accountability in the management of Village Funds. This study also addresses previous research gaps and significantly contributes to academic literature and better village financial governance practices..

Accountability in managing village finances, especially Village Funds, is necessary as a form of responsibility for implementing public services. This will be able to explain and answer everything, including steps for all decisions and processes carried out, as well as accountability, including budget allocation for results and performance ([Usman et al., 2016](#)). For this reason, a research study on the accountability of financial management of Village Funds by the Government of Kuteni Village, Lut Tawar District, Central Aceh Regency was carried out. In practice, the Kuteni Reje Village Government has achieved achievements in managing Village Fund finances so that the results can formulate accountability not only for the best vertical accountability practices but also to find patterns and models of horizontal or social accountability for village financial management.

METHOD

The research uses qualitative research methods to describe and analyze how accountability is implemented in the financial management of village funds carried out by the government of Kuteni Reje Village, Lut Tawar District, Central Aceh Regency. Qualitative research methods are used to understand social problems in individuals and groups more deeply. society ([Creswell, 2017](#)). The collection technique in this research uses techniques that are seen in terms of methods, namely interviews, observation, and documentation. In selecting informants in this research, researchers used a purposive sampling technique where informants were selected by setting specific sample criteria, especially people who have knowledge and are experts in their fields, to represent the population's characteristics ([Sugiyono, 2019](#)). The unit of analysis in this research is an institution, namely the Kuteni Reje Village Government, Central Aceh Regency. Meanwhile, the data analysis technique that researchers use is the Miles and Huberman model analysis technique, which has several stages, namely data reduction (data

reduction), data presentation (data appearance, and concluding (conclusion drawing/verification) ([Sugiyono, 2006](#)).

RESULT AND DISCUSSION

The financial management of Village Funds by the Kuteni Reje Village Government in 2022 has been carried out in a formally accountable manner because it has fulfilled the legal and honest dimensions, processes, programs, and policies. However, imperfections in the budget cycle occur, such as delays in determining the Village Revenue and Expenditure Budget (APBK) and efforts to make transparent use of village finances, especially Village Funds, which are not yet optimal. An interesting finding is that there are indications of social accountability that improve the performance of the Kuteni Reje Village government in financial management with the participation of village communities to fill the space of limited formal accountability. The community realizes that their active involvement in village financial management can increase the accountability of the village government, and accountability is an important thing that must be done so that development performance in the village becomes more effective. The author suggests studying social accountability in managing village funds in more depth:

- National economic recovery is by Village authority, which is prioritized to achieve Village SDGs, namely poverty reduction and the formation, development, and improvement of the management of village-owned enterprises (BUMDES).
- National priority programs in accordance with Village authority are prioritized to achieve Village SDGs, namely strengthening food and animal security.
- Mitigation and handling of natural and non-natural disasters by Village authority, namely COVID-19, and creating a Village without poverty through Direct Cash Assistance.

According to [Mardiasmo \(2009\)](#), researchers use accountability theory to analyze phenomena and conditions in the field in more detail. There are several important things in [Mardiasmo's \(2009\)](#) accountability, namely Honesty and legal, process, program, and police accountability. The following is an explanation of the accountability of Village Fund management in Kuteni Reje Village:

1. *Accountability, Honesty, and law*

Honesty accountability is the responsibility of someone who works to avoid official corruption, corruption, and collusion. One of the variables of Honesty and legal accountability must be legal accountability, namely a guarantee of compliance with laws and other regulations in using Village Funds.

a. *Avoidance of office*

Honesty accountability requires healthy organizational practices, and malpractice and maladministration do not occur. It is not easy to know a person's level of Honesty in their work, especially in the implementation of Village Fund management by the Kuteni Reje Village Government. However, the Kuteni Reje Village Government guarantees healthy organizational practices in managing Village Fund finances by applying professionalism in work. In this case, it is demonstrated by the Kuteni Reje Village Government Apparatus, which works by its respective duties and functions. Implementation of duties by Kuteni Reje Village government officials, working in accordance with their respective duties and functions based on Minister of Home Affairs

Regulation Number 84 of 2015 concerning Organizational Structure and Work Procedures of Village Government. The compliance of duties with these regulations was emphasized by the Head of the Village and Mukim Government Section of the Central Aceh Regency Community and Village Empowerment Service, where village financial performance reports, including Village Funds, were always reported routinely and periodically by the village government.

Authorization of financial management in the Kuteni Reje Village Government can be seen in the financial management of the Village Fund by applicable regulations and financial management systems. The Village Financial System (Siskeudes) application is a tool for the village government to manage village finances and control financial management activities. It requires the village government to increase transparency and accountability. Meanwhile, in the process of implementing the Village Fund program, the Kuteni Reje Village Government is surrounded by the Genap Mupakat People (RGP) as the village supervisor and the sub-district head who also carries out his duties and functions as an extension of the district government in overseeing village finances. The role of the RGP, better known as the Village Representative Body, in managing village finances, is very effective in controlling the implementation of the Village Medium Term Development Plan (RPJMDesa) as in the study conducted by [Pratama & Kadir \(2021\)](#).

Meanwhile, local village assistants also play an active role in assisting and guiding the village government in managing village funds, and financial management can be minimized. Apart from that, community representatives are also involved in supervising the implementation of village finances. This practice can be seen when the village government always involves the community in the planning and budgeting process carried out in Kuteni Reje. Limited access to community involvement in village financial management is essential to overcome or cover gaps in formal accountability in practice so far. Even though the role of the community is very influential in managing village finances ([Siregar, 2020](#)).

b. Legal Compliance

One of the variables of Honesty and legal accountability must be legal accountability, namely a guarantee of compliance with laws and other regulations in using Village Funds. The guarantee of compliance with the law in the use of Village Funds by the Kuteni Reje Village government is assisted by the Village Financial System (Siskeudes) application. Financial management of Village Funds using the Siskeudes application, starting from the planning, administration, reporting, and accountability processes, is in accordance with Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management and has been adapted to regional regulations that There is. The importance of legal compliance indicators in terms of accountability, as stated in [Mardiasmo's argument \(2009\)](#), has worked well.

Village government officials' compliance with applicable laws in managing Village Fund finances in Kuteni Reje Village refers to Minister of Home Affairs Regulation Number 20 of 2018. Even though at the planning stage, they have not fully complied with applicable regulations such as article 39 in Minister of Home Affairs Regulation 20/2018, the village government must convey information regarding the Village APB to the community through

information media. However, the Kuteni Reje Village government did not do this. Then, in article 32, paragraph 2 in Permendagri 20/2018, the Draft Village Revenue and Expenditure Budget (RAPBDes) must be jointly approved by the BPD in October of the current year. However, the joint agreement between Reje, or the village head, and Rakyat Genap Mupakat (RGM), or BPD, was determined on 16 February 2022, the following year, when the budget was running. This delay was caused by the slow publication of the Minister of Finance Regulation, which was issued at the end of December. This causes delays in preparing the Village Revenue and Expenditure Budget (APBK). This means that the budget cycle that occurs in the village is also influenced by government regulations, resulting in delays.

Honesty and legal accountability in the financial management of Village Funds in the Kuteni Reje Village Government have fulfilled the dimensions of accountability as stated by [Mardiasmo \(2009\)](#). In managing Village Fund finances, the Kuteni Reje Village Government does not abuse its position, does not apply markups, and has implemented transparency in its work. It also works by applicable regulations, namely Minister of Home Affairs Regulation Number 20 2018 concerning Village Financial Management. Even though social accountability was found in this study regarding community involvement in the planning and budgeting process, the openness of financial report information still does not provide space for the community to access it.

2. Process Accountability

Process accountability is related to the procedures used in carrying out tasks and whether they are good enough regarding the adequacy of accounting information systems, management information systems, and administrative procedures.

a. Task Procedures Are Good

The standard operational procedure (SOP) used by the Kuteni Reje Village Government in the Financial Management of Village Funds is Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. In carrying out these procedures, the SISKEUDES application is assisted, which has three functions: an accounting information system, an information management system, and administrative procedures. The Siskeudes application has been designed by procedures, namely Minister of Home Affairs Regulation 20 of 2018 concerning Village Financial Management. The steps in managing Village Fund finances and the format used in the Siskeudes application have been adapted to existing laws and regulations or procedures.

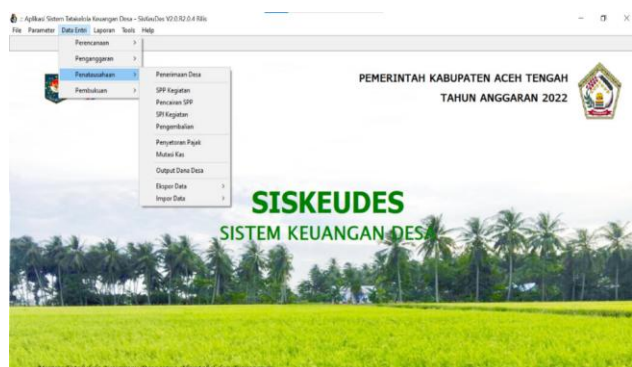


Figure 2. Village Finansial System (Siskeudes)

Source: Researcher (2023)

The existence of the Siskeudes application improves the performance of the Kuteni Reje Village government in realizing accountable and transparent village financial governance (Milenia, 2022; Mardaw et al., 2022; Bagiada & Hadi, 2023; Ningrum et al., 2023). The Siskeudes application has been designed by Village Fund financial management procedures, namely Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management. To carry out Village Fund financial management procedures, the Kuteni Reje Village government uses an accounting information system, the Village Financial System (Siskeudes) application, an essential tool for managing Village Fund finances. The Siskeudes application is implemented to control financial inflows and outflows so that spending and receiving money will be recorded and have proof. This application also has an internal control system (built-in internal control) so that Village Fund financial management is more orderly, clean, effective, and efficient. The existence of this application can be checked directly by the Government and regional governments.

The disadvantage of the Siskeudes Application is that it cannot control the implementation of the Village Fund program in the field or whether the work is carried out effectively. Harmony between work and reporting is essential so that Village Fund achievements include harmonization between what is planned in the Village Long Term Development Plan (RPJMDes), Village Government Work Plan (RKPDDes), and Village Revenue and Expenditure Budget (APBDDes) (Jamil, 2022; Marawata, 2024). Control over implementation with the documents created requires supervision to ensure that the use of Village Funds is the priority use of Village Funds and the needs of the local community. The financial reports in the Siskeudes Application also do not provide public access. On the other hand, the Kuteni Reje Village Government has not yet provided information services related to Village Funds that the community can access openly. However, if we want to know about Village Funds, the Village Government is very open to serving the community by coming directly to the Kuteni Reje Village Reje Office. The allocation of Village Funds is entirely to improve the quality of public service delivery, as outlined in village government spending. Improvements to public services certainly cannot be made when there is no space for the public to express their complaints about improving services, even though the Village Fund provides opportunities to improve the quality and innovation of public services (Sudianing & Sandiasa, 2020; Suwaji & Suharmiyati, 2020; Hapsari, et al., 2021).

3. Accountability Program

Program accountability is related to whether the goals can be achieved and whether program alternatives have been considered to provide optimal results with minimal costs. For this reason, Village Fund management must focus on achieving program objectives set out in the Village Long Term Development Plan (RPJMDesa), Village Government Work Plan (RKPDDesa), and Village Revenue and Expenditure Budget (APBDDesa).

a. Goal Achievement

Mardiasmo (2009) explains the indicators of goal achievement, namely whether or not the set goals can be achieved. The RPJMDes and RKPDDes have been outlined in detail with the development targets and goals Kuteni Reje Village will achieve in 6 (six) years. One effort to achieve this goal is by

utilizing Village Funds. The aim of the Village Fund provided by the Government is to improve the welfare of village communities (Harahap, 2021); therefore, to achieve this goal, the Kuteni Reje Village government has prepared and determined programs that will be implemented in the planning process and has designed the Village APBD to finance programs and activities that have been outlined in the planning document. The program formulation is by the Government's priority programs, and the program is based on community needs. Most of these goals have been achieved, judging by the many benefits felt by the community. Achieving goals is accountability in the implementation of development. Budgeting aims to allocate limited resources among the many demands of society (Lee, R. D., Johnson, R. W., & Joyce, P. G., 2013). Achieving goals for village governments proves their commitment to implementing effective development and significantly improves community welfare.

b. Alternative Program

Based on the interviews and data researchers found in the field, the management of Village Funds has considered alternative programs. So, the development goal remains to provide optimal results at an efficient cost by the Government of Kuteni Reje Village, Lut Tawar District. This can be seen between the flexibility of planning and the implementation of the Village Fund; there are program changes and spending shifts carried out by the village government to deal with environmental changes that occur. Implementing programs carried out by the Kuteni Reje Village Government is based on the interests of the community, where community programs provide benefits to the community.

Changing the Kuteni Reje Village Government program has gone through the applicable procedures, such as accountability for program and budget changes in accordance with existing regulations. The implementation of the program has provided benefits to the community. This can be seen from the interviews and data on the use of village funds by the Kuteni Reje Village Government, which are allocated to increase infrastructure improvements, implement village community empowerment, and alleviate poverty. An interesting finding in Kuteni Reje Village is that community involvement and participation in the community development and empowerment program also cause the community to understand the program being carried out quite well. Besides that, community participation influences the accountability of village financial management (Prasetya et al., 2022). Apart from that, this program not only fulfills the community's needs literally, but the programs implemented foster a sense of caring and togetherness. They can meet the needs of the people of Kuteni Reje Village. This causes the community to show a sense of responsibility for implementing development in Kuteni Reje Village. This aligns with a study conducted by Nurhanifa et al. (2019), which found that the community is very enthusiastic about using village funds related to empowering village communities.

4. Policy Accountability

The urgency of policy accountability lies in its ability to create trust, efficiency, and legitimacy in village financial management. Policy accountability is necessary because policy actors have made decisions for the public, so policymaking must be carried out transparently, efficiently, and according to public expectations and interests.

a. Vertical Accountability

Mardiasmo (2009) stated that policies must be vertically accountable to the Government. In this case, vertical responsibility has been implemented by the Kuteni Reje Village Government by submitting financial management accountability reports to the Regent of Central Aceh Regency, including the Village Fund. Submitting this report to the Government is necessary because it is a vertical accountability whose existence cannot be denied, so the transfer process continues. The reports submitted include, among other things, notes on financial reports, activity realization reports, a list of other programs entering the village, village regulations, and reports on village assets so that the vertical accountability indicators in the policy accountability dimension of the Kuteni Reje Village Government have been implemented accountably, especially with the current requirement to use Siskeudes (Ilham & Lusiana, 2022; Ramadhan & Priyanti, 2022; Candrawati & Alfian, 2024).

b. Horizontal Accountability

Horizontal accountability is accountability to society at large. A form of accountability for the Kuteni Reje Village government regarding the use of village finances is by providing an information channel, namely placing billboards in front of the Kuteni Reje Village Welcome Gate. The contents of the billboards include information on village income and budget details, actual use of village finances, and the percentage of financial absorption by the Kuteni Reje Village government. The installed billboards include village financial expenditure from the Village Fund. However, there are still many weak sides to formal accountability, which emphasizes the village government's compliance with the district government in implementing various rules in financial management and ignores the actual performance of village financial benefits, which directly impact village communities.



Figure 2. Billboard of Village Finance

Source: Researcher (2023)

Based on the picture above, the installation of billboards is a form of transparency and accountability for realizing the use of village finances in 2022 and information on the Village Revenue and Expenditure Budget (APBK) in 2023. On the other hand, Mardiasmo (2009) explains that accountability must be conveyed to the broader community, which means horizontal accountability. Because, in reality, Village Funds must be accounted for horizontally and vertically (Irmayanti et al., 2023). The Kuteni Reje Village government has implemented horizontal accountability by conveying information through information channels by placing billboards in public places. Referring to the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, the report must at

least contain a report on the realization of the Village APB, activity realization report, activities that have not been completed and/or carried out; remaining budget; and complaint address. However, no complaint address is listed on the billboards that have been installed. Space for the public to make complaints is significant for the community to convey criticism, suggestions, or opinions in managing Village Fund finances because actual participation is when community members receive clear information about the budget and costs allocated for public services (Mullins in Shah, 2007).

On the other hand, horizontal accountability in practice intersects with the concept of social accountability, where the community in Kuteni Reje also plays an active role in overseeing village financial management. Social accountability is an antidote to weak government-centered formal accountability (Brinkerhoff & Wetterberg, 2016). Social accountability has been proven to improve the delivery of public services in Kuteni Reje, so it has received awards from the Regency Government. So, vertical and horizontal accountability is necessary for managing village finances (Hamzah & Asya, 2022).

CONCLUSION

The financial management of Village Funds by the Kuteni Reje Village Government in 2022 has been carried out in a formally accountable manner because it has fulfilled the legal and honest dimensions, processes, programs, and policies. However, imperfections in the budget cycle occur, such as delays in determining the Village Revenue and Expenditure Budget (APBK) and efforts to make transparent use of village finances, especially Village Funds, which are not yet optimal. An interesting finding is that there are indications of social accountability that improve the performance of the Kuteni Reje Village government in financial management with the participation of village communities to fill the space of limited formal accountability. The community realizes that their active involvement in village financial management can increase the accountability of the village government, and accountability is an important thing that must be done so that development performance in the village becomes more effective. The author suggests studying social accountability in managing village funds in more depth.

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