

The Role of Village Apparatus in Village Financial Management Accountability in Wawoangi Village District of South Buton

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Abstract: This study aims to describe the role of village officials in village financial management accountability in Wawoangi Village, Sampolawa District, South Buton Regency. Data collection techniques used in this study were observation, interviews and documentation. While the data analysis technique in this research is descriptive qualitative analysis. Based on the description of the research results and discussion of the war of village officials in the accountability of village financial management in Wawoangi Village, Sampolawa District, South Buton Regency according to the research objectives, it can be concluded that village officials in Wawoangi Village have played a role in village financial management accountability by carrying out their duties starting from the planning, implementation, administration, reporting, accountability processes carried out according to the responsibilities of each village apparatus in Wawoangi Village and have carried out accountability with the Realization Report of the Implementation of the Wawoangi Village APBDes, although in carrying out their duties there are still village officials in Wawoangi Village who need assistance experts from Sampolawa Subdistrict and assistance from the Wawoangi Village Secretary such as making building designs and RAB (budget plans) which should be made by the Head of Development and also in making Financial Reports carried out only by the village secretary.

1. Introduction

The village is an illustration of a community of residents who live in an environment, where they know each other well, and depend a lot on nature. A village is a village and a customary village or what is referred to by another name, hereinafter referred to as a Village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights. recognized and respected in the system of government of the Unitary State of the Republic of Indonesia. By granting wider authority to the Village Government in managing their own households, villages also receive disbursement of funds from the Central Government in the form of Village funds. Village Funds are funds originating from the State Revenue and Expenditure Budget which are intended for villages transferred through the Regency/City Regional Revenue and Expenditure Budget (which aim

to finance governance, development implementation, community development and village community empowerment.

The Central Government began channeling village funds in 2015 with the approval of the village fund budget by the Government and the DPR of IDR 20.7 trillion in the 2015 APBN which was distributed to 74,093 villages spread throughout Indonesia. Then for 2016 it has increased to IDR 46.9 trillion which was distributed to 74,754 villages and for 2017 IDR 60 trillion was distributed to 74,954 villages, the increase in the number of villages occurred due to the increase in the number of villages as a result of regional expansion. Village Funds for the 2015 fiscal year based on article 14 PMK No. 247 of 2015 was distributed in 3 (three) stages, namely stage 1 of 40%, phase II of 40% and phase III of 20%. Whereas for the 2016 and 2017 fiscal years it was distributed in 2 (two) stages, namely stage I 60% and stage II 40%.

The increase in village funds every year since the initial distribution in 2015 to 2017 is based on a statement by the Minister of Villages for Development of Disadvantaged Regions and Transmigration (PDRT) Eko Putro Sandjojo stated in Merdeka.com that "The government wishes to improve people's welfare through providing village funds and to reduce the gap between region and carry out equitable development of justice". In addition to cases of misuse of village funds, according to the Director General of Village Community Development and Empowerment (PPMD) of the Ministry of Villages, PDT and Transmigration Ahmad Erani Yustika in Tribunews.com said that there are still many village officials who have not read the law on villages so they do not understand their duties and authorities.

With the role of Village Officials getting bigger and heavier, it requires understanding and accountability of village officials in managing Village Funds. There is Minister of Home Affairs Regulation No. 113 of 2014 concerning guidelines for village financial management which is a guideline for the Village Government in managing village finances which includes various village financial management procedures starting from planning, implementation. The Minister of Home Affairs Regulation No. 113 of 2014 also requires village finances to be managed based on transparent, accountable, participatory principles and is carried out in an orderly and budgetary manner.

Wawoangi Village, Sampolawa District, South Buton Regency is one of the villages that, starting from 2015 until now, has received a village budget from the Central Government. This village was chosen as the research location because this village manages funds that increase every year. The village funds in Wawoangi Village are used for 4 (four) types of activities which are a priority from the Central Government, namely administering village government, development, community development and community empowerment.

The village budget originating from village funds every year has increased very significantly. Village funds received in 2018 amounted to Rp. 1132924000. and the village budget originating from the Village Fund Allocation (ADD), in 2018 it increased by IDR 665,694,000.00, then in 2019 it amounted to IDR 753,747,000.00, and in 2020 it decreased by IDR 718,002,000.00, and also in 2021 it will decrease by IDR 679,498,200.00. With the ever-increasing amount of village funds received each year, the Village Government has not been effective in utilizing its funds in improving the welfare of village communities and the quality of human life as well as alleviating poverty through meeting basic needs, building village facilities and infrastructure, developing local economic potential, and utilizing natural resources. natural resources and the environment in a sustainable manner.

Based on a short interview with one of the village officials, Mr. La Ode Yayan Subarwin S.Pd (Interview 13 March 2022), the village government experienced difficulties in preparing the RAPBDesa because the finished RAPBDes often contained discrepancies with existing regulations. This condition is due to a lack of understanding of village officials and the overcomplicity of village laws and existing regional regulations. Apart from that, in preparing Financial Reports such as posting journals, village officials are still assisted by experts from the District Office or Village Facilitators.

2. Literature Review

Role of Village Officials

Sociologically, a role is a dynamic aspect in the form of an action or behavior carried out by someone who occupies or holds a position and exercises rights and obligations according to his position. If someone carries out this role well, naturally he will hope that what is promised is in accordance with the wishes of his environment. Role in general is the presence in determining a process of sustainability. The role is a dynamic of static or the use of parties and obligations or is called subjective.

The village head and village apparatus (Dindin Abdulah Ghozali, 2015) are people who have an important role in organizing and leading the village people to move towards achieving common goals in an effort to develop community independence and welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness and use of resources through the establishment of policies, programs, activities and assistance that are in accordance with the essence of the problem and the priority needs of the village community. Therefore the Leadership and the role of Village Officials greatly affect the success of the Village Government in carrying out its duties.

Concept of Village Funds

The Village fund budget is part of the non-ministerial/institutional Central Expenditure Budget as a village fund reserve post, the preparation of the Village fund reserve budget ceiling is carried out in accordance with the provisions of laws and regulations in the field of planning and expenditure of the State General Treasurer (BUN). The village fund budget ceiling that has been approved by the DPR is part of the transfer budget to the regions and villages. The village funds for each Regency/City are allocated based on the multiplication between the number of villages in each Regency/City and the average village funds for each province which are allocated based on the number of villages in the Province concerned as well as the number of inhabitants, area size, poverty rate and level of geographic difficulty of the district/city in the province concerned.

Village Fund Management

Village fund management is managed within 1 (one) fiscal year, starting from January 1 to December 31. Village funds are managed based on village fund management principles. Principles are the values that animate village financial management. The principle referred to gives birth to the principles that form the basis and must be reflected in every act of managing village finances. Principles and principles are useless if they are not manifested in action (Permendagri No.113 Tahun 2014). According to statutory regulations No. 6 of 2014 concerning Villages, explains that accountability is the principle that determines that each activity and the final result of village administration activities must be accountable to the village community in accordance with statutory provisions.

Financial Accounting

Public accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability.

3. Methodology

Determination of the sample in this study using purposive sampling method. According to (Sugiyono 2016) Purposive Sampling is a sampling technique with certain considerations. In accordance with the opinion that has been put forward, the sample that has been determined by the researcher consists of 9 people namely. head of village, village secretary, head of finance, planning department, head of government, general committee, chairman of BPD, head of hamlet of Laguali and head of hamlet of North Laguali.

According to (Sugiyono, 2012) population is an area of generalization which includes objects/subjects that have certain qualities or characteristics set by researchers to study and then draw conclusions. The population in this study is the entire village apparatus, totaling 12 people.

Classic assumption test

In order to collect data that is used as a support in discussing this research, the authors use data collection methods, namely: 1) Observation is a technique of collecting data on the symptoms to be investigated or which will become the object of research in connection with writing this proposal; 2) Interview is a way of collecting data by asking directly to primary data sources regarding the problem under study. Interviews were conducted in depth and directed by using a list of questions in order to obtain data that is in accordance with the problem under study and to record the symptoms that exist; 3) Documentation is a method used to provide documents using accurate evidence from recording specific sources of information from essays, wills, laws and so on. After the necessary data is collected, then the next step is to provide analysis. The data analysis used in this study is a qualitative descriptive analysis method. The data obtained is systematically arranged and then concluded so that a good, clear picture can be obtained and can provide data as accurately as possible regarding the object of research.

Hypothesis testing

In a study seen from data sources, data collection is divided into 2 (two), namely primary data sources and secondary data sources used for a study. 1) Primary data, namely data or information obtained directly from the research location so that concrete data can be obtained that is in accordance with the existing problems, and 2) Secondary data, namely data obtained from various theories, information, books, obtained from the Wawoangi Village Office, Sampolawa District, South Buton Regency

4. Results and Discussion

4.1 Results

The Role of Village Apparatuses in Wawoangi Village Financial Management

The role of village officials in managing Wawoangi Village Finances is in accordance with the results of interviews conducted at the Wawoangi Village Office as follows:

1. Planning

Before carrying out activities using the village financial budget, the planning process is first carried out by the village head. In the planning process, it begins with the Head of Wawoangi Village coordinating with the BPD to hold village meetings which are useful for accommodating community aspirations for the direction of using village finances such as in terms of village development. Village meetings are held after the results of the hamlet meetings are held by the head of the hamlet per region. If the village meeting has resulted in an agreement, the village head will form a Team of Nine chaired by the Village Secretary whose job is to make preparations for and correct the plan resulting from the village meeting to become the RPJMdesa. Furthermore, the village head will hold a Village Development Planning Meeting (Musrembangdes) which will discuss and agree on the draft RPJMdesa which will become the Development Work Plan (RKPDdes). After the village secretary of Wawoangi has finished compiling the Raperdes regarding the APBDes based on the RKPDdes, then the village head together with the BPD will agree on the Perdes regarding the APBDes. And the Perdes regarding APBDes will also be submitted by the village head to the sub-district for further evaluation, as well as carrying out development activities, making designs made by assistants from the sub-district and assisted by the village secretary.

As stated by the village head of Wawoangi:

"As the head of the village, I play a role in being responsible for managing village funds and carrying out programs that have been approved at the village meeting. After holding discussions with the community, we formed a team of nine to formulate approximately what is the top priority in our village" (La Ode Abdul Halim, S.H. 15 August 2022).

The village secretary of Wawoangi also said:

"If in planning, the village secretary is in charge of recording and correcting whether the existing plans are in accordance with the RPJMdes and are appropriate, then it is the village secretary who will manage it" (Martono, S.Pd. 16 August 2022).

The planning director also said:

"As the head of planning, in village meetings I provide input for development plans, but most of the ideas come from the community. I did not make the design and budget details for the construction costs, but the architects themselves were assisted by the sub-district and assisted by the secretary" (Hariono. August 15, 2022).

The chairman of the BPD also stated:

"I took part in discussing and agreeing on the Draft Village Regulations with the Village Head, accommodated and channeled the aspirations of the village community and supervised the performance of the village head" (La Sulaeman. October 3, 2022).

2. Implementation

In the implementation stage of managing village funds in Wawoangi Village, village officials play a role in implementing village fund management because village officials carry out activities according to their fields. Village apparatus play a role according to their respective fields such as the village head, village secretary, and other village apparatus staff in managing and regulating the implementation of village program development that is made, and for financial administration matters the village secretary is assisted by the finance department.

As stated by the head of the village:

"Yes, village officials obviously play a very important role, because village officials are one of the managers so that all the work programs of a village can be carried out properly" (La Ode Abdul Halim, S.H. 15 August 2022).

The village secretary also said:

"It really plays a role, because from the beginning village officials were formed as managers of activities carried out in every village" (Martono, S.Pd. 16 August 2022).

The chief financial officer also said:

"Yes, village officials have played a role, because basically it complies with such provisions" (Yusran, S.IP. 16 August 2022).

In the implementation stage of village financial management, village officials have played a role, this can be proven by the existence of a financial committee as the executor of activities in the financial sector, a development committee as an executor of activities in the development sector, and other departments as managers or executors of activities in accordance with their fields such as general and for government.

3. Administration

Administration in the Wawoangi Village Government which performs reception, storage, deposits/payments, to provide accountability for each transaction of receiving and disbursing village funds in the implementation of activities funded from village finances.

As stated by the Head of Village Finance:

"In carrying out the administration earlier, I have an accountability report to the village head, usually per month, which contains how much money has been spent and where to go" (Yusran, S.IP. 16 August 2022).

4. Reporting

The reporting stage of village financial management in Wawoangi Village village officials as the PTPKD team played a role, and in preparing the report on the implementation of the village fund budget the village secretary himself made it.

As stated by the village head:

"Those who played the role were myself as the village head, village secretary, and other village officials according to their respective fields" (La Ode Abdul Halim, S.H. 15 August 2022).

The village secretary also stated:

"In making the report I made it, actually it was the task of the financial officer who made it, but in our village the financial department is still new, so I am the one who backs up because in making the report using the siskuedes application which is relatively new too" (Martono, S.Pd. 16 August 2022).

Added by the financial officer:

"The one who takes part is the village head, I am in charge of finance, only plays a role in terms of providing transaction data on the use of the budget, for the physical preparation of the report on the realization of the accountability of implementing the APBDes, it is carried out by the village secretary himself" (Yusran, S.IP. 16 August 2022).

The general public also stated:

Those who play a role are the village head, village secretary and financial officer" (La Ode Samsul. 15 August 2022).

The hamlet head also stated:

"Village head, village secretary and financial officer" (La Ode Harisamu. 3 October 2022).

The reporting stage of village financial management village officials have played a role in preparing reports on the realization of APBDes and reports on governance administration, while those who submit them to the District Head are the village heads. This is evidenced by the existence of village officials as executors of activities according to their fields, so that in preparing the APBDes realization report there must be village officials as people who carry out activities according to their fields.

5. Accountability

Accountability stage of village financial management in Wawoangi Village village officials form a team to work together and be responsible for managing village finances according to a predetermined plan.

As stated by the head of the village:

"Shared responsibility, what has been done is the role of village officials because everyone is part of the team" (La Ode Abdul Halim, S.H. 15 August 2022).

The village secretary also said:

"Accountability is oriented towards the vision and mission of the village in accordance with the existing RAP. Because in essence village funds are a mandate from the central government to the village government" (Martono, S.Pd. 16 August 2022).

The chief financial officer also stated:

"What has been planned must be achieved must be realized, if it has there must be a report" (Yusran, S.IP. 16 August 2022).

The planning director also said:

"If you have drawn up a plan then carry out the development according to the RAB and the form of development funds must be adjusted to the RAB" (Hariono. August 16, 2022).

In the accountability stage of village financial management, village officials have the principle that in managing village funds, what has been planned must be achieved. This is evidenced by the implementation of development in the village according to a predetermined plan such as the construction of village hall meeting halls and others.

Village Wawoangi Financial Management Accountability

The use of Village Funds received by Wawoangi Village is used to finance the implementation of village development and community empowerment. Implementation of village development includes social physical facilities and infrastructure, as well as educational development facilities and infrastructure. Meanwhile, the cost of community empowerment includes activities to empower educational and cultural services.

1. Implementation

The implementation of village financial management in Wawoangi Village is quite good and in accordance with government regulations. All village receipts and expenditures in the context of implementing village authority are carried out through the village treasury account. All activities use the activity cash assistant book and all activities are accompanied by a Budget Plan, verified by the village secretary and approved by the village head.

According to the results of the interview with the village head:

"The performance of village officials is good according to government regulations, they work together because each field has its own duties" (La Ode Abdul Halim, S.H. 15 August 2022).

"The village funds obtained already have instruments for their management. And in managing village funds, the funds are used for development and outreach to the community. Village officials socialize the purpose of village funds, namely for village development (Village secretary, Martono, S.Pd. 16 August 2022).

"If there is an RAB in the building and there is already an application so it cannot be sidetracked, it must comply with the stipulated RAB" (General account, La Ode Samsul. 15 August 2022)

"The performance of village officials is good according to government regulations" (Chairman of BPD, La Sulaeman. 3 October 2022).

"The performance is good, village officials always work well together" (Head of Hamlet, Aaron. 3 October 2022).

In the implementation stage of managing village funds carried out by the Wawoangi village government, the implementation was quite good and in accordance with government regulations. All receipts and expenditures are carried out through the village treasury account. In carrying out activities, the APBDes is used as a reference and the Wawoangi village government exercises control in carrying out activities carried out accompanied by a Budget Plan.

2. Reporting

In managing Village Finances, the Wawoangi Village Government has prepared the 2018-2021 APBDes plan and also prepared a report format for the realization of the 2018-2021 APBDes implementation as a form of accountability for the Wawoangi Village Government in managing village finances in each period to the Central/Regional Government prepared by the Secretary Wawoangi Village. Based on the realization report on the implementation of the APBDes, overall planned and budgeted activities have been realized, such as activities related to procurement, construction, development and maintenance of road infrastructure such as culverts, drainage, ditches, bridges, talud and other road infrastructure.

In Reporting on Village Fund Management (DD) in Wawoangi Village, according to the results of interviews conducted at the Wawoangi Village Office, it was revealed that in submitting reports on the realization of the APBDes and reports on the administration of the village government, there were never any delays, according to the following statement:

"Never, because if we report there must be instructions from the District DPMD and it must be according to the notification schedule from them." (Interview with Village Head La Ode Abdul Halim, S.H. 15 August 2022 at the Village Office)

“Never, the delivery is always on time.” (Head of Hamlet, La Ode Harisamu. 3 October 2022)

In the reporting stage of Village financial management in Wawoangi Village carried out by the village government it is in accordance with Permendagri Number 113 of 2014. The Wawoangi Village Head submits a report on the realization of the APBDes to the Regent in the form of a first semester report on APBDes realization reports, and a year-end semester report.

3. Accountability

In the Village Financial Management Accountability in Wawoangi Village it is in accordance with Permendagri Number 113 of 2014 The Village Head submits an accountability report on the implementation of the APBDes to the District Head through the sub-district head at the end of each fiscal year. The accountability report on the implementation of the implementation of the APBDes consists of income, expenditure and financing.

The report is stipulated by village regulations and is accompanied by: 1) Format of Report on Realization of APBDes Implementation for the relevant Fiscal Year, 2) Village-Owned Wealth Report Format as of 31 December of the relevant Fiscal Year, and 3) Format of Regional Government Program Reports that enter the Village.

And according to the results of interviews conducted at the Wawoangi Village Office, it was revealed that the Report on Realization of the Implementation of the APBDes was submitted on time, namely at the end of each fiscal year.

"Realization on time, therefore realization must be on time" (Village head, La Ode Abdul Halim, S.H. 15 August 2022).

"On time, because it must be submitted at the end of the year. Manual realization report first because for stage 2 there must be a realization report first." (Village secretary, Martono, S.Pd. 16 August 2022).

"Yes, it was submitted on time, because the report on the realization of the APBDes implementation is a condition for the funds to be released" (Finance Head, Yusran, S.IP. 16 August 2022)

“Never always sticks to a schedule” (Chairman of BPD La Sulaeman. October 3).

In the accountability stage of village financial management carried out by the Wawoangi Village government, it is in accordance with Permendagri Number 113 of 2014. The Wawoangi Village Head submits a report on the realization of the APBDes implementation to the District Head through the sub-district head at the end of each fiscal year, because the report is a requirement for subsequent funds from the government to be received.

4.2 Discussion

The results of research conducted by researchers, the role of village officials in accountability for village financial management shows that Wawoangi village officials have played a role in accountability for village financial management in Wawoangi Village. In carrying out accountability (accountability) for village financial management in Wawoangi Village, based on each process, it is carried out by village officials according to their duties in their respective fields.

The planning process all Wawoangi village officials have played a role in preparing plans for the use of the village financial budget through hamlet and village meetings to discuss the direction and priority plan for the use of the Wawoangi village financial budget. In accordance with the agreement that has been taken, village officials will cooperate in preparing the required documents such as the RPJMDes, RKPDDes and Perdes regarding APBDes.

The process of carrying out the existing activities, the village apparatus worked together and covered each other's deficiencies of each village apparatus in Wawoangi Village.

The administration process, village officials are represented by the village finance department in terms of recording. Without other village officials, it is impossible for the Wawoangi Village Finance Committee to carry out their duties properly and completely.

The reporting process carried out to convey matters related to the results of work carried out during a certain period as the responsibility for the duties and authority given. Village apparatus reports village funds regarding the use of village funds which are compiled in reports on the realization of the use of village funds. And terms of accountability, village officials carry out reports on the realization of the APBDes implementation compiled by the Wawoangi village secretary, which is a form of accountability in managing village finances. The APBDes realization report determines that each activity and final result must be accountable to interested parties.

5. Conclusion

Based on the results of research conducted by means of observation, documentation, and direct interviews conducted with 9 informants from the village of Wawoangi, it shows that village officials have played a role in accountability for village financial management in accordance with Permendagri No. 113 of 2014, it can be seen from the implementation process perspective, reporting, and accountability carried out by Wawoangi village officials, but only the village secretary and village head play a lot of roles because there is still a lack of knowledge of other village officials. For example, in the preparation and preparation of the building design and RAB (budget plan) which should have been made by the technical executor or planning head but made by assistance experts from the sub-district and the village secretary, as well as in the preparation and preparation of reports on the realization and accountability of the APBDes, the financial part should have been involved. in it but due to lack of knowledge the village secretary made it. Thus, it is necessary to increase the quality of knowledge and expertise of village officials in order to improve the performance of village officials in the Village Government.

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