

Questioning the Accountability of Village Officials in Managing Village Funds A Case Study in Karangany Dalam Village, Karangany District, East Kutai Regency, East Kalimantan

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Abstract

This study aims to apply stewardship theory to the analysis of village officials' roles in the planning, execution, administration, reporting, and accountability of village money. Officials from Karangany Dalam Village served as informants for this qualitative study. In planning efforts, the Secretary has created the Village Development Work Plan (RKPDesa) based on the questionnaires and stewardship philosophy. The village head receives submissions from the village secretary through the village revenue and expenditure budget (APBDesa) and the village regulation work plan (Raperdes). The Village Consultative Body receives the Village Regulation Plan (Reperdes) Village Revenue and Expenditure Budget (APBDesa) for additional deliberation. The Village Fund Allocation (ADD) implementation provided information on the ADD manager's progress, particularly concerning fund absorption and physical activities. The person in charge of managing the village funds, the treasurer, keeps track of all income and expenses and neatly closes the books at the end of each month. Reporting on managing village funds, the Village Head has sent the necessary SKPD to the regent, indicating the realization of budget utilization. Accountability for Village Fund Management: The village chief allocates the funds for the community, BPD, and regional government. The head of the village takes responsibility for overseeing the village's finances, and the ADD management has been operating well at the accountability stage. The head of the village consistently publishes the accountability outcomes of the APBDesa realization by the end of the relevant year. Village pages are still not being used to their full potential in terms of openness.

Keywords: *role of village officials, stewardship theory, village funds accountability, village funds management.*

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INTRODUCTION

A village comprises individuals who are acquainted, cohabit, and typically have a common culture. According to Law No. 6 of 2014, a village is a recognized legal community unit with territorial boundaries and the power to control and manage development, government affairs, and local community interests based on community initiatives, original rights, and traditional rights that are upheld and recognized under the Unitary State government system. Under the legal authority of the BPD or Village Consultative Body, villages in the Republic of Indonesia (NKRI) are able to manage their affairs through the village head and other village authorities. Law No. 6 of 2014 states this in a number of regulations and definitions of villages, which Indonesian inhabitants are required to comprehend.

Village governments now have to manage their own finances and assets, as well as the many natural resources they hold, with more independence thanks to Village Law Number 6 of 2014 and its accompanying regulations. It is anticipated that Minister of Home Affairs Regulation No. 113 of 2014, which outlines standards for village financial management, would serve as a manual for managing village finances from planning to implementation, administration, reporting, and accountability. Furthermore, village financial management must follow Minister of Home Affairs Regulation No. 113 of 2014, which mandates an orderly and disciplined budget in addition to transparency, accountability, and participation.

Naturally, villages that take on such a large role also bear large responsibilities. As a result, the village government needs to be able to implement the accountability principle in its governance, which states that all actions carried out by the village government must be reported to the village community in compliance with the laws. Regarding village finances, the village government is required to draft an accountability report on the implementation of the village APB as well as a realization of that implementation. This report is the result of a cycle of village financial management, which starts with planning and budgeting and ends with reporting and responsibility.

The APBN budget that goes to the village treasury is split into two (2) service mechanisms: the Village Fund, which transfers funds to the regions gradually, and the Transfer Fund Mechanism, which uses the district APBD, which receives 10% of the regional government's budget and distributes it to the village treasury on a regular basis. Village Fund Allocation (ADD) steps are recognized. This significant budget distribution strategy has management implications that must be addressed in a professional, effective, efficient, and accountable manner in the public sector in accordance with good accounting principles in order to reduce the possibility of irregularities, fraud, and corruption. The village head is the one with authority over village finances, and village financial management essentially follows the regional financial management pattern. The Village Head and the Village Consultative Body (BPD) must decide on the Village Revenue and Expenditure Budget (APB), which is outlined in village rules, in order to define the village's income, expenses, and financing.

The village government must involve the village community, represented by the village consultative body (BPD), in the planning, implementation, administration, reporting, and accountability stages to ensure that the work, programs, and activities prepared can meet the needs

and interests of the village community and are within their capacity. Aside from that, as a means of accountability, the village administration needs to be able to keep books, or at least retain records, of all financial transactions. The government's attempt to enhance village-level community welfare through the high village fund budget highlights the necessity of giving accountability in the handling of these funds careful consideration. It would be interesting to investigate the roles and responsibilities of village officials in managing village money and the extent of their accountability for the use of these resources in Karangan Dalam Village, Karangan District, East Kutai Regency, East Kalimantan Province.

Even though a lot of research has been carried out regarding village fund management, there is still a knowledge gap or research gap, especially qualitative research in the specific context of Karangan Dalam Village using stewardship theory. Through in-depth case studies in this region, this article aims to fill this knowledge gap by detailing village fund management practices by local village officials. Therefore, this research focuses on the accountability of village officials, exploring certain aspects such as transparency, accountability and community participation in decision making regarding village funds based on stewardship theory. This research not only documents current practices, but also provides in-depth insight into the challenges and opportunities village officials face in carrying out their duties.

This research uses stewardship theory as a basis for analysis and discussion because this theory, to the author's knowledge, has not been discussed in more depth as a basis for analysis related to accountability in managing village funds in qualitative research. Several quantitative researches on the accountability of village fund management were carried out by Atiningsih (2019), Puspa & Prasetyo (2020), Arfiansyah (2020), Zulkifl et al. (2021), Marlina et al. (2021), and Situngkir & Simarmata (2022) which proves the positive influence of the competence of village officials and the leadership of the village head on the accountability of village fund management. Research conducted by Ridwan et al. (2023) proves that there is no influence between manager competency and village fund accountability. However, community participation can moderate the relationship between the two.

Qualitative research carried out by Andriani & Zulaika (2019), Bakhtiar (2021), Nasir et al. (2020), Gulo & Kakisina (2023), and Sofia et al. (2023) which analyzes based on the concept of accountability and does not discuss based on certain theories. The results of their research imply that the competence of government officials and the participatory role of the community encourage accountability in managing village funds. Qualitative research by (Ariani et al., 2022) with Shari'a Enterprise Theory, it proves that accountability has been implemented from the start of planning by involving community representatives. Apart from that, it has instilled spiritual values in the management of village funds and realized vertical accountability to Allah SWT, and horizontally to humans and nature in accordance with the principles of sharia business theory.

Furthermore, by exploring the dynamics of village fund management in Karangan Dalam Village, it is hoped that this article can make a significant contribution to our understanding of the implementation of village fund policies at the local level. It is hoped that the findings of this

research can provide a basis for improving village fund management policies and practices. Apart from that, it can increase the accountability of village officials to achieve sustainable development goals at the village level, especially Karangany Dalam Village.

Karangan Village in Karangany District, East Kutai Regency is one of the villages that in 2019 received a village budget from the central and regional governments. Figure 1 shows the amount of village budget obtained by Karangany Dalam Village over the last three years, 2021-2023 (SID-Kemendesa, 2023). Based on Figure 1, in 2021 the village fund budget ceiling is IDR 919,978,000, increases in 2022 by IDR 948,816,000, and drops drastically in 2023 to IDR 736,467,000.

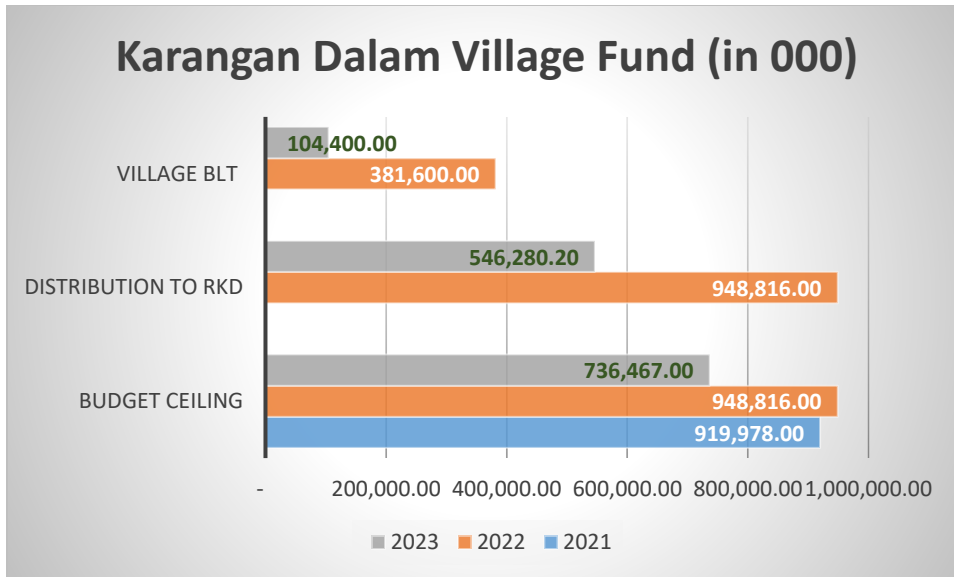


Figure 1. Karangany Dalam Village Fund in Thousand Rupiahs for 2021-2023

Source: SID (Sistem Informasi Desa) Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia, <https://sid.kemendesa.go.id/village-fund>, accessed on 20 May 2023.

Regarding funds channeled to the RKD, in 2021, there is no information in the SID Ministry of Villages source. In 2022, the entire village fund budget ceiling (100%) has been channeled into the RKD, and in 2023, until October 2023, only 62.35% or IDR 546,280,200 has been distributed to the RKD. RKD or Village Cash Account is an account where Village Government money is stored which holds all Village revenues and pays all Village expenses at the designated bank.

In the case of BLT (Direct Cash Assistance) village funds are used to provide cash assistance to underprivileged families in villages, with the source of funds coming from village funds to accelerate the elimination of extreme poverty (Ki, 2023). Based on Peraturan Menteri Keuangan Nomor 201/PMK.07/2022 Tahun 2022 Tentang Pengelolaan Dana Desa (2022), Village Funds for

Direct Cash Assistance are limited to a minimum of 10 percent, and a maximum of 25 percent. From Figure 1, there is no information on BLT for 2021, while BLT for 2022 is IDR 381,600,000, and will decrease by around 72% to IDR 104,400,000 in 2023.

Figure 1 shows that there has been a fairly large decrease in terms of the village budget ceiling and village BLT in Karangam Dalam Village. According to Minister of Finance Sri Mulyani Indrawati, Village Funds experienced a significant decline due to the calculation mechanism which still needs to be reviewed (Sopiah, 2023). In this news, the Village Head expressed his concern, namely that there is a dilemma that if a village becomes advanced (performing well) it will receive less and less village funds. Therefore, based on the dilemma faced by the village head, the research questions are:

RQ: How do the accountability of village officials in managing village funds based on stewardship theory?

To answer these research questions, this research focuses on village fund management in Karangam Dalam Village, Karangam District, East Kutai Regency, East Kalimantan Province. Karangam Dalam Village was chosen as the research object for the reasons, first, based on a preliminary survey, village officials had carried out their duties in implementing village funds to advance the village. Second, the village head experiences a dilemma between village progress and village funds. Third, to the author's knowledge, there has been no qualitative research on the accountability of village officials regarding the management of village funds carried out in Karangam Dalam Village using the stewardship theory analysis.

Therefore, this research aims to question the accountability of village officials in managing village funds by taking a case study in Karangam Village, East Kalimantan. This research is expected to provide theoretical and practical contributions. Theoretically, this research can develop stewardship theory in the context of village fund management in Indonesia. Stewardship theory is a theory that explains the relationship between managers (stewards) and owners (principals) in an organization. This theory assumes that managers act with full responsibility, integrity and honesty for the benefit of the organization, not for personal gain. This theory can be applied to the management of village funds, which are budget allocations from the central government to finance development and empowerment of village communities. The village government as steward is expected to be able to manage village funds well, transparently, accountably and participatively in accordance with the needs and aspirations of the village community as principal (Bawono et al., 2020; Putra & Larasdiputra, 2023). Practically, this research can provide recommendations to village governments, regional governments, central governments and other related parties to increase the accountability of village officials in managing village funds. This research can also be input for future researchers who are interested in researching similar topics.

RESEARCH METHOD

This research uses a qualitative approach with a case study method. Data was collected through in-depth interviews, observation and documentation. Research informants consisted of village officials, village communities and other related parties. In-depth interviews were conducted with several informants consisting of the village head, village secretary and their staff (see Figure 4 Organizational Structure of Karangon Dalam Village). The informants in this research were all village officials totaling 10 people, namely 1 Village Head, 1 Village Secretary, 1 Head of Government Affairs, 1 Head of Financial Affairs, 1 Head of General Affairs and Planning, 5 Village Consultative Body (BPD). person. Data were analyzed using Miles and Huberman data analysis techniques (Miles et al., 2014), namely data reduction, data presentation, and drawing conclusions.

Apart from the in-depth interview method, this research also took primary data by distributing questionnaires to Karangon Dalam Village officials. The questionnaire consists of 31 closed-ended questions with a yes or no answers. The question items cover the role of village officials in managing village funds through 5 stages, namely the planning stage (6 items), implementation (13 items), administration (3 items), reporting (6 items), and accountability (3 items). The questionnaire was taken from Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa (2014). Questionnaire items are discussed in the results and discussion sections. Based on the answers obtained from the respondents' answers, analysis was carried out using a formula Champion (1981: 302) namely by adding up the "YES" answers and then calculating in the following way:

$$\text{Percentage} = \frac{\text{Number of answer with a "Yes"}}{\text{Total number of respondents}} \times 100\%$$

The results of the answers obtained using the calculation method above are useful for drawing conclusions, with the classification criteria for percentage values in Table 1. Based on the results of the percentage score classification in Table 1, the questionnaire was analyzed using quantitative descriptive methods. Next, the research results are discussed using stewardship theory as an analysis of accountability between agents (village government) and principals (village residents).

Table 1. Percentage Score Classification Criteria

Percentage	Criteria
0% - 25%	The role of village officials in the accountability for managing village funds does not play a good role.
26% - 50%	The role of village officials in the accountability of village fund management less plays a good role.
51% - 75%	The role of village officials in the accountability of village fund management plays a good role.
76% - 100%	The role of village officials in the accountability of village fund management is very good.

Source: Champion, Dean J. (1981). *Basic Statistics for Social Research*, Second Edition, New York: Mac Millan Publishing Company, page 302.

RESULTS AND DISCUSSION

Karangan Dalam Village Profile

Karangan Dalam Village is in the administrative area of Karangan District, East Kutai Regency, East Kalimantan province, Indonesia (Figure 2). Based on the official website of Karangan Dalam Village (Administrator-Desa, 2023), Geographically, Karangan Dalam Village is part of Karangan District, East Kutai Regency and is a lowland area. Administrative Area Code = 64.08.16.2001 and POS Code = 75684. The boundaries of Karangan Dalam Village are:

- North: Karangan Hilir Village, Karangan District.
- East: Karangan Hilir Village, Karangan District.
- South: Karangan Seberang Village, Baay Village.
- West: Berau Regency.

Administratively, Karangan Dalam Village consists of (2) two hamlets, namely Harapan Hamlet and Makmur Hamlet, as well as (7) seven neighbourhood Units.

In general, the last level of education completed by the majority of village residents is elementary school (SD) and junior high school (SLTP). The distance to the junior high school from Karangan Dalam village is 2 km which can be reached by land transportation.

This condition and level of education influences the people's economic sector of the residents of Karangan Dalam Village. This condition has a direct impact on the livelihood sector of Karangan Dalam village residents, on average they are farmers, workers at oil palm plantation companies and employees at timber companies.

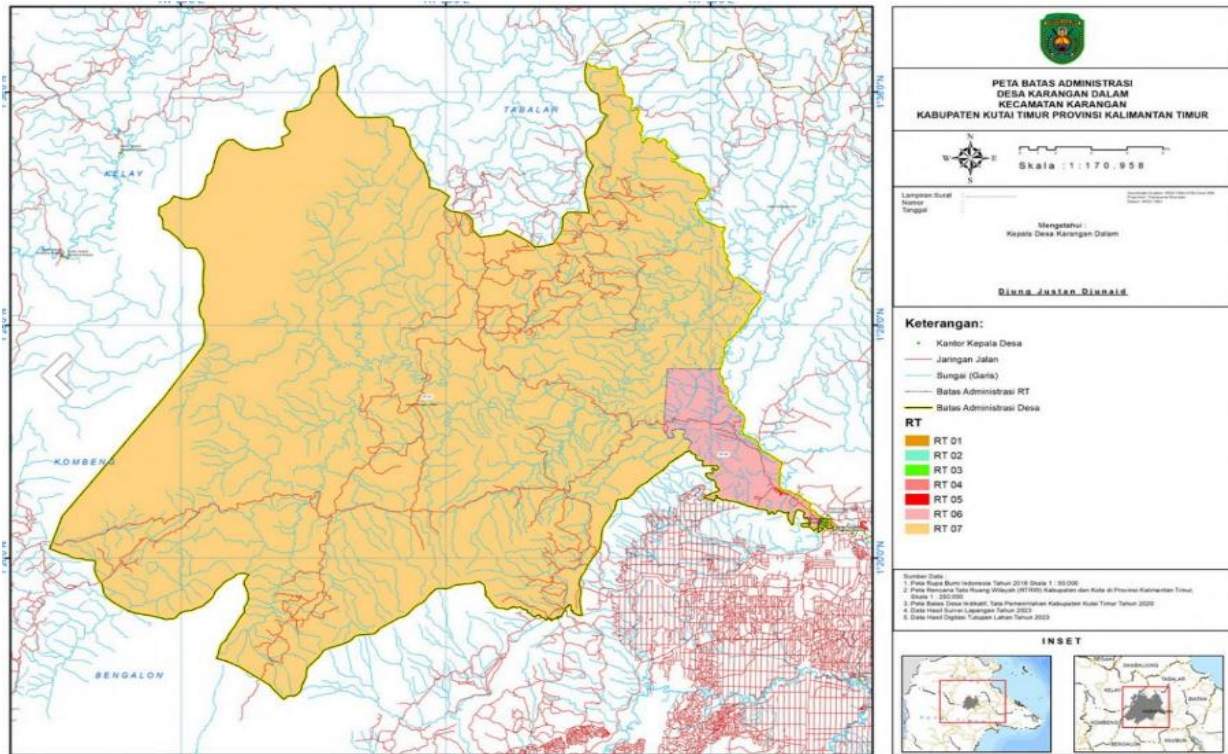


Figure 2. Karangans Dalam Village Map

Source: Rencana Tata Guna Lahan Desa Karangans Dalam: Program Replikasi SIGAP di 5 Desa di Kecamatan Sangkulirang dan Karangans Tahun 2023, SIGAP: Konservasi Alam Nusantara, page 21. Link: https://issuu.com/tectolaziale/docs/rtgl_karangans_dalam_publish, accessed 20 May 2023.

Population data in 2023. Total population is 1119 people/person (331 families), consisting of men 582 people/person and women 537 people/person. Most of the people of Karangans Dalam Village have their main livelihood as employees, farmers, laborers, traders, private individuals, private entrepreneurs. Based on Figure 3, the composition of the main types of work of the Karangans Dalam village population at productive age is as private employees, followed by farmers/planters, and entrepreneurs. This type of work excludes housewives, children, and the elderly.

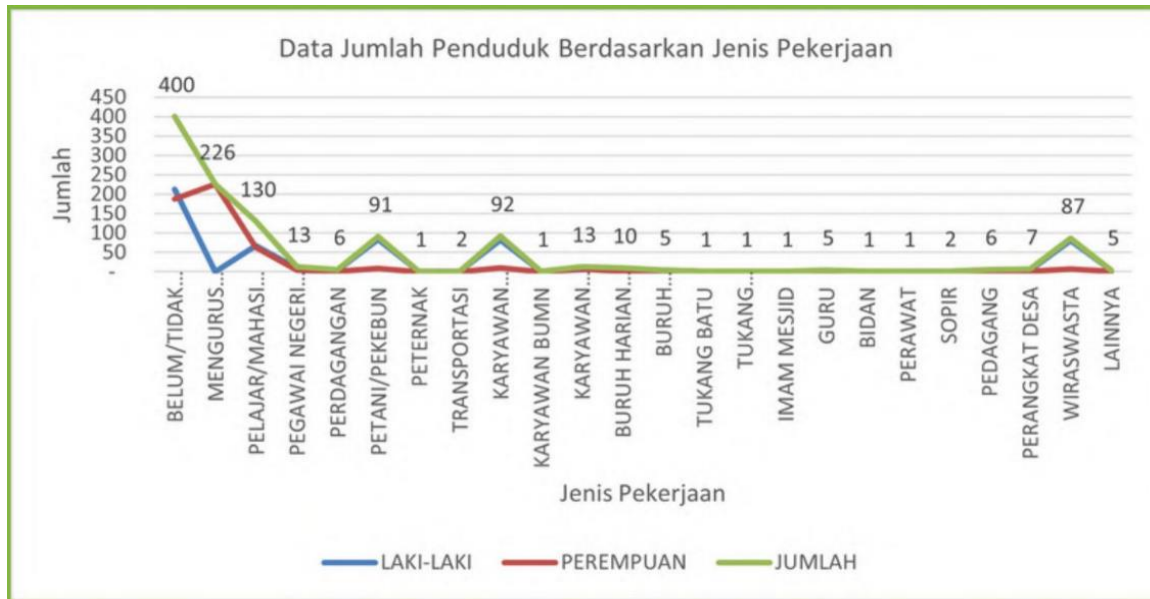


Figure 3. Population by Type of Work

Source: Rencana Tata Guna Lahan Desa Karang Dalam: Program Replikasi SIGAP di 5 Desa di Kecamatan Sangkulirang dan Karang Tahun 2023, SIGAP: Konservasi Alam Nusantara, page 26. Link: https://issuu.com/tectolaziale/docs/rtgl_karangan_dalam_publish, accessed 20 May 2023.

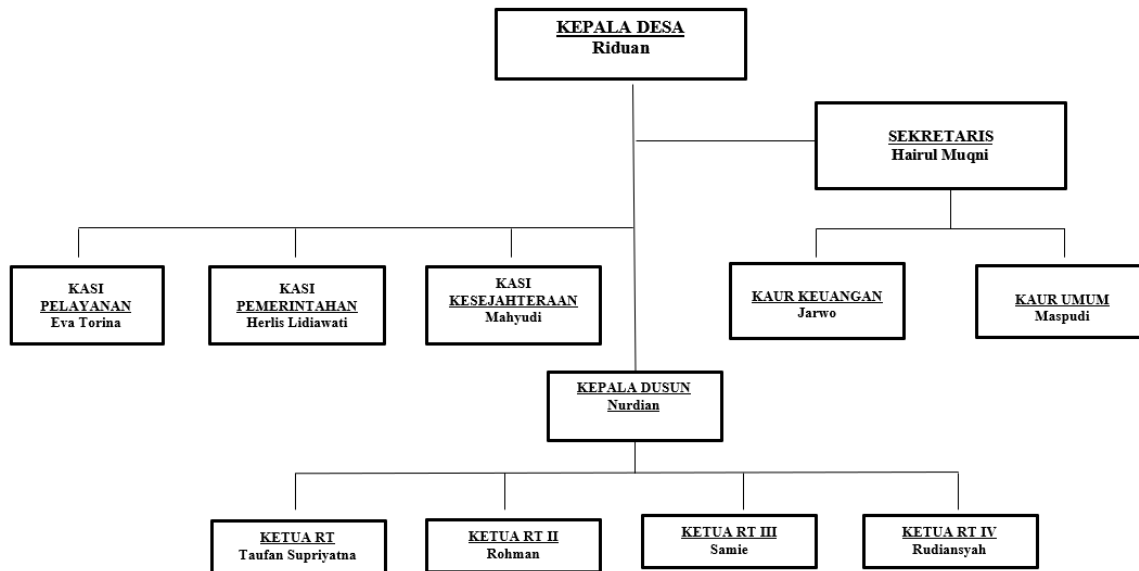


Figure 4. Organization Structure of Karang Dalam Village

Source: Karang Dalam Village period of 2017-2023.

Figure 4 shows the organizational structure of Karangany Village in the 2017-2023 period, which is led by the village head Mr. Riduan. In 2023, to be precise on February 17 2023, a new official, Mr. Djung Justang Djunaid, S.T, was inaugurated through an election that reflected the spirit of democracy that lives in village society, with the active participation of village residents in determining their new leader (Administrator-Desa, 2023).

Table 2. Distribution of Village Fund

No	Wilayah / Lokasi	Jumlah Desa	Pagu Anggaran	Total Penyaluran ke RKD	Persentase Total Penyaluran	Alokasi Covid-19	BLT Desa
1	KARANGAN DALAM	1	Rp. 736.467.000	Rp. 546.280.200	62,35 %	Rp. 0	Rp. 104.400.000
2	BATU LEPOQ	1	Rp. 793.737.000	Rp. 674.242.200	84,95 %	Rp. 0	Rp. 198.000.000
3	PENGADAN	1	Rp. 891.134.000	Rp. 696.680.400	78,18 %	Rp. 0	Rp. 162.000.000
4	BAAY	1	Rp. 1.863.827.000	Rp. 1.456.696.200	78,16 %	Rp. 0	Rp. 338.400.000
5	MUKTI LESTARI	1	Rp. 715.165.000	Rp. 601.899.000	84,16 %	Rp. 0	Rp. 172.800.000
6	KARANGAN SEBERANG	1	Rp. 730.041.000	Rp. 603.624.600	82,68 %	Rp. 0	Rp. 165.600.000
7	KARANGAN HILIR	1	Rp. 977.329.000	Rp. 827.597.400	84,68 %	Rp. 0	Rp. 241.200.000
Ringkasan		Total	Total	Total	Rata - Rata	Total	Total
		7	Rp. 6.707.700.000	Rp. 5.407.020.000	11,10 %	Rp. 0	Rp. 1.382.400.000

Source: SID (Sistem Informasi Desa) Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia, <https://sid.kemendes.go.id/village-fund>, accessed on 20 May 2023.

Table 2 shows that, out of all the villages in the Karangany District, Karangany Dalam Village has the lowest percentage of funds distributed (62.35%), whereas Batu Lepoq Village has the highest percentage (84.95%). Investigating the responsibility of village leaders in Karangany Dalam Village's financial management is an intriguing endeavor.

Effective administration is undoubtedly necessary to maintain the village budget that the Karangany Dalam village authority got. As a result, it is crucial for village authorities to support the village chief in overseeing local finances. Keeping in mind that there may be a risk of mistakes in the management of village funds, both substantive and administrative, because of the incompetence of the village head and a few other village officials in Karangany Dalam Village with regard to the organization, execution, reporting, and accountability of village finances.

Karangany Dalam Village faces several challenges when it comes to managing village funds. These include budget disbursement, which frequently happens late and causes delays in carrying out development and other village-planned activities. Inadequate human resources (HR) are another problem, both in terms of quantity and quality. These include low levels of education, a lack of socialization opportunities, and a lack of technical guidance, all of which lead to a lack of understanding of the rules and procedures for managing village funds. Aziiz's (2019) earlier research revealed that local officials lacked proficiency in human resources. One of the challenges in overseeing village finances is this. According to another research by Nurjaman (2015), a number of elements, including the ability of village authorities, community involvement, and the village

head's leadership, can contribute to the success of village development. Planning, implementation, administration, reporting, and accountability for village funds are the five processes that comprise the results and debate of the accountability of village officials in managing village money.

Accountability of Village Funds Planning Activities

Accountability in village fund planning activities is the obligation to explain and account for the performance of the previous period and the results of village fund planning to the village community. A summary of the results of interviews with BPD member informants regarding accountability in village fund planning is as follows:

"We were invited to the village fund planning meeting. In general, the Village Head has made an initial draft of village fund planning. Based on this draft, revisions were made to the results of the meeting. Furthermore, the initial draft of the village fund planning was discussed with village residents to obtain input from residents..."

Summary of interview results with Village Head and Village Secretary:

"Village fund planning is made based on the results of previous village fund management to find out what we still need to plan and adjust to the latest village fund regulations. This regulation can be from the central, provincial, district or sub-district government. This is done so as not to deviate from applicable regulations. The result is a draft village fund planning..."

We invite the BPD and village residents to participate in village fund planning. If there is a conflict, then the priorities that are most important for the progress of the village are chosen."

Based on the results of these interviews, all village officials were present in making village fund planning. After the planning draft is complete, it is held with residents to obtain input from village residents. This shows that there is transparency in the management of village funds.

The results of the interviews were supported by a questionnaire distributed to all informants regarding appropriate village fund planning stages Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa (2014). Table 3 shows the results of the questionnaire regarding village fund planning activities.

The results of the research that has been carried out are based on the results from table 3 of the distribution and calculation of the percentage of answers to village fund planning accountability from the results of questionnaire answers with a total of 6 questions, showing that there are 6 answers "Yes" and 0 answers "No". The number of answers "Yes" with a total of 6 is divided by the total number of answers with a total of 6 then multiplied by 100%, then accountability for village fund planning gets a percentage of 100% (playing a very good role). At

the Village Fund Allocation Planning (ADD) stage in Karangany Dalam village, the principles of participation and transparency were implemented.

Table 3. Results of Village Funds Planning Activities

Item	Question	Respond		Total
		Yes	No	
1	Does the village secretary prepare a draft village regulation regarding the APBDesa based on the RKPDesa?	10	0	10
2	Does the village secretary submit the village APBDesa Raperdes to the village?	10	0	10
3	Is the village head of the APBDesa Raperdes submitted to the Village Consultative Body (BPD) for further discussion?	10	0	10
4	Is the APBDesa Raperdes mutually agreed upon?	10	0	10
5	Is the draft APBDesa that has been mutually agreed upon, then submitted by the village head to the regent/mayor via the subdistrict head for evaluation?	10	0	10
6	Are the results of the evaluation carried out by the regent/mayor followed up by the village head and village head corrected to determine the draft village regulation on the APBDesa as a regulation?	10	0	10
Total		60	0	60
Percentage				100%

Source: Data questionnaires processed.

This is proven by the very enthusiastic presence of the community at the village deliberation forum. Apart from that, in village meetings, the village government is open to accepting all concerns of the community present for the progress of development in the relevant village.

In the planning process, all Karangany Dalam village officials have played a role in preparing plans for the use of the village fund budget through hamlet meetings and village meetings to discuss the direction and priority plans for using the Karangany Dalam village budget. The Karangany Dalam Village Secretary has prepared draft village regulations based on the Village Development Work Plan (RKPDesa). The Village Secretary also submits the Village Regulation Work Plan (Raperdes) Village Revenue and Expenditure Budget (APBDesa) to the Village Head. The Village Regulation Plan (Raperdes) Village Revenue and Expenditure Budget (APBDesa) is also submitted to the Village Consultative Body for further discussion. The results of the transparency of planning activities are not supported by the Karangany Dalam Village website. Observe the Karangany Dalam Village page by clicking on the search "village funds" (<https://karangandalam-kutim.desa.id/index.php/>) shows that the results of the village fund planning have not been uploaded to the village website. This is important to do so that transparency in planning accountability is carried out (Ekaningtiyas, 2022; Iznillah & Basri, 2018). Village residents and parties with an interest in village fund planning can access information about village fund

planning. Therefore, it is recommended that Karanganyan Village managers upload information about village fund planning.

Based on stewardship theory (Bawono et al., 2020; Lubis et al., 2022; Putra & Larasdiputra, 2023), Preparing activity plans, targets, indicators, budgets, and funding sources that the village government will implement is the first step in the village fund planning process. The Secretary administers the village fund planning process in compliance with relevant rules. The Village Consultative Body receives the Village Regulation Plan (Reperdes) Village Revenue and Expenditure Budget (APBDesa) for additional deliberation. In line with the principle of participation, stewardship theory supports active community involvement in village fund planning. Village leaders are considered facilitators of participation, assisting communities in identifying needs, setting priorities, and planning the use of village funds. In addition, village heads and village officials are expected to be responsible for their decisions and actions, as well as provide clear and transparent information to village residents regarding village fund planning. It is intended that by incorporating the tenets of stewardship theory into the village fund planning system, village leaders will be able to effectively manage village resources in a transparent, good-faith manner that is focused on the common interests of the village's residents (principals).

Accountability of Village Funds Implementation Activities

Transactions involving the receiving and use of village finances will arise from the previously decided activities for implementing the budget. The village cash account is used to handle all receipts and outlays of village monies related to the exercise of village authority. The regency/city government makes the arrangements if there is no banking service in the area. Every local revenue and expense must be backed up by comprehensive and reliable documentation. Summary of interview results with Village Secretary and Head of Finance:

"The implementation of village fund expenditure is ensured in accordance with the village fund budget. Evidence for expenditure has been verified according to plan."

In addition, the village head emphasized accountability in terms of implementing and monitoring village fund activities. The summary of the interview is:

"Success is measured by the extent to which projects and programs can provide real benefits to village residents. To ensure there is no village interference, village officials involved in project implementation are not permitted to have related personal or family interests. Regarding citizen participation in the implementation of village funds, we have a suggestion box at the village office and open communication channels through regular meetings with residents. We also support residents who want to submit complaints or suggestions directly."

Table 4. Results of Implementation of Village Funds Activities

Item	Question	Respond		Total
		Yes	No	
1	Is the village government prohibited from levying village revenues other than those stipulated in village regulations?	10	0	10
2	Does the treasurer keep a certain amount of money in the village treasury to meet the operational needs of the village government?	10	0	10
3	Are the arrangements for the amount of money in the village treasury stipulated in the Regent/Mayor's regulations?	10	0	10
4	Are village expenditures that burden the Village APBDes cannot be carried out before the draft village regulations on the Village APBDes are adopted as village regulations?	10	0	10
5	Do village expenditures not include the binding personnel expenditures and office operations as stipulated in village head regulations?	10	0	10
6	Does the use of unexpected costs require a detailed cost budget approved by the village head?	10	0	10
7	Does the procurement of activities that apply for funding to carry out activities have to be accompanied by a cost budget plan document?	10	0	10
8	Was the budget plan verified by the village secretary and ratified by the village head?	10	0	10
9	Is the activity implementer responsible for expenditure actions that cause burdens on the activity budget by using the activity cash book to account for the implementation of village activities?	10	0	10
10	Did the activity implementer submit a Payment Request Letter (SPP) to the village head? SPP may not be issued before the goods and/or services are received. Submission of SPP consists of an SPP, statement of shopping responsibility and attached proof of transaction.	10	0	10
11	Based on the SPP verified by the village secretary, does the village head approve the payment request, and does the treasurer make the payment?	10	0	10
12	Do the payments made be recorded by the treasurer?	10	0	10
13	Is the village treasurer, to collect income tax (PPh) and other taxes, obliged to deposit all deductions and taxes he collects into the state treasury account in accordance with statutory regulations?	10	0	10
Total		130	0	130
Percentage				100%

Source: Data questionnaires processed.

The interview's findings led to the conclusion that the village's financial execution followed the plan. Furthermore, in order to assure accountability in the village fund's execution, the independence of the apparatus has been ensured. There is a suggestion box available at the village office for public involvement in cases when village funds are misappropriated. These results were supported by a questionnaire distributed to all informants regarding the appropriate stages of implementing village funds *Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa* (2014). Table 4 shows the results of a questionnaire regarding village fund implementation activities.

The results of the distribution of questionnaires that have been carried out, from table 4, the distribution and calculation of the percentage of answers to accountability for the implementation of village funds from the results of questionnaire answers with a total of 13 questions, shows that there are 130 answers "Yes" and 0 answers "No." The number of answers "Yes" with a total of 130 is divided by the total number of answers with a total of 130 then multiplied by 100%, then accountability for the implementation of village funds gets a percentage of 100% (playing a very good role). At the implementation stage, the report on the realization of APBDes implementation in Karanganyar village, as a whole, the planned and budgeted activities have been realized, namely activities related to village development such as construction of improved residential sanitation (culverts, ditches, etc.), construction of toddler *posyandu*, construction of waste management. village, construction of a village children's playground which is a priority in the use of village funds received by Karanganyar Village. This is also proven from the summary of interviews with Head of Services, Head of Government, and Head of Welfare, as follows:

"The activities carried out aim to improve the welfare of residents. This welfare is not only in terms of residents' needs, but also for the environment. What has been done includes improving the sanitation of the residents' environment, assistance for residents' health, such as for babies (posyandu). At the Community Health Center, for example, baby weighing activities are held, additional nutrition for pregnant or postpartum women, and so on.

As far as I know, it is based on a set plan, so there is no element of personal interest. For things that are not in the budget, but must be done, the residents work together to carry out these activities. For example, the cleanliness of water channel culverts. Residents in each RT work together to clean the water channels."

In the course of implementing Village Fund Allocation (ADD) management, the ADD manager's progress in carrying out activities at the village level is consistently reported, particularly with regard to physical activities and fund absorption. This allows it to be observed that the ADD manager's duties have been fulfilled in terms of producing both final and gradual activity reports. An incremental reporting system is used to hold the government accountable for the Village Fund

Allocation program's execution. Preliminary reports, reports for each activity stage, monthly reports, and completely prepared final activity reports make up the ADD implementation report.

Transparency results of implementation activities are not supported by the Karangn Dalam Village website. Observing the Karangn Dalam Village page by clicking on the search "village funds" (<https://karangandalam-kutim.desa.id/index.php/>) shows that the results of the implementation of village funds have not been uploaded to the village website. This is important to do so that transparency in implementation accountability is carried out (Ekaningias, 2022; Tulis et al., 2018). Village residents and parties with an interest in the implementation of village funds can access information about the implementation of village funds. Therefore, it is recommended that Karangn Dalam Village managers upload information about the implementation of village funds.

In the context of village fund implementation mechanisms, stewardship theory can be explained as an approach that emphasizes the responsibility of village leaders (stewards) or village officials to implement programs and activities funded by village funds in good faith and responsibly (Bawono et al., 2020; Lubis et al., 2022; Putra & Larasdiputra, 2023). In the instance of Karangn Dalam Village, the village chief is supposed to concentrate on accomplishing common objectives between the community and the village government. The use of village money should result in advantages that are in line with the interests of everyone involved. In addition, the village head (agent) becomes a facilitator who encourages community participation (principal) in program implementation, ensures that community needs are met, and minimizes the risk of abuse. In terms of minimizing the risk of misuse of funds, stewardship theory emphasizes implementing effective internal controls, carrying out careful monitoring, and implementing risk prevention measures by the village head.

Accountability of Village Funds Administrative Activities

One way to ensure accountability in village fund administration is to keep track of the precise tasks completed by the village treasurer. A monthly treasurer's accountability report is created, along with general cash books, tax books, and bank books. These are examples of administration media. Summary of interview results with the Head of Finance (treasurer) and Head of General Affairs:

“The process of administering village funds is carried out using the Village Financial System (Siskeudes) application to make village financial administration easier. All evidence of the implementation of village funds, from receipts to expenditures, is first confirmed to be valid. After that, it is used as input to the system and bookkeeping.”

The same thing was revealed from the summary of interviews with the Village Head and Village Secretary:

The village fund administration system in our village involves a thorough financial recording process. Every financial transaction is neatly recorded, and we use a computerized system to make monitoring easier, such as Siskeudes.

Administration of village funds includes recording, managing and storing village financial documents, such as proof of receipt, proof of expenditure, cash book, bank book, inventory book, etc. Basically, the administration of village funds is well systemized, all you have to do is follow the existing system. Existing documents are stored according to the storage system, so that when needed it is easy to find the documents.”

The interview's findings support the village's fund administration practices, which follow all applicable laws. The existence of a village financial system like *Siskeudes* makes administering village funds easier to manage and to control or supervise. Document filled has been considered with methods that make it easier to search for documentation data.

The results of the interviews were supported by a questionnaire distributed to all informants regarding the appropriate stages of administering village funds *Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa* (2014). Table 5 shows the results of the questionnaire regarding village fund administration activities.

Table 5. Results of Village Funds Administrative Activities

Item	Question	Respond		Total
		Yes	No	
1	Does the Village treasurer keep a general cash book?	10	0	10
2	Does the treasurer keep a tax assistant cash book?	10	0	10
3	Does the treasurer keep bank books and reconcile them with bank statements?	10	0	10
Total		30	0	30
Percentage				100%

Source: Data questionnaires processed.

According to the results of the distributed questionnaire, which consists of three questions and thirty answers overall, there are thirty "Yes" responses and zero "No" responses. These results are based on the distribution of Table 5 and the computation of the percentage of answers to accountability for village fund administration. The number of "Yes" responses out of a total of 30 answers is divided by the total number of answers, and 100% is then multiplied. 100% of the village fund administration's accountability is given (playing a very good role).

In this instance, at the administration stage of the village apparatus, the treasurer keeps track of all income and outlays and neatly closes the books at the end of each month. In addition, they are responsible for the funds through a monthly accountability report that is turned in to the Village Head. According to Permendagri 113 of 2014, the Village Treasurer administers the village through the general cash book, tax assistant cash book, and bank book. Furthermore, the Village Treasurer enters revenue and outlays for taxes in the accessible tax book. In the meantime, the

village treasurer creates the bank book to assist the general cash book in determining the total amount of money received and distributed at the bank.

The results of transparency of administration activities are not supported by the Karangn Dalam Village website. Observe the Karangn Dalam Village page by clicking on the search "village funds" (<https://karangandalam-kutim.desa.id/index.php/>) shows that the results of village fund administration have not been uploaded on the village website. This is important to do so that transparency in administrative accountability is carried out (Sofyani et al., 2022; Tulis et al., 2018). Village residents and parties with an interest in the administration of village funds can access information about the administration of village funds. Therefore, it is recommended that the Karangn Dalam Village management upload information about the administration of village funds. For example, this form of administration information is combined in news about activities using village funds.

The stewardship theory (Bawono et al., 2020; Lubis et al., 2022; Putra & Larasdiputra, 2023) emphasizes compliance by agents (village managers) with rules to serve principals (village residents). Village fund administration is the process of recording, managing and storing village financial documents, such as proof of receipt, proof of expenditure, cash book, bank book, inventory book, etc. which must be done well, efficiently and effectively. Furthermore, stewardship theory can be explained as a framework that places the main responsibility on village leaders or officials to manage and administer village funds in good faith, transparency and efficiency. In this case, village management is expected to continue to develop their capacity in the field of financial administration. This includes understanding financial information systems, accounting rules, and best practices in administering village funds.

Accountability of Village Funds Reporting Activities

Accountability in village fund reporting activities is the activity of making reports related to village funds, which include village budget reports and budget realization. The process of creating and submitting village financial reports, including as budget realization reports, cash flow reports, balance sheets, equity change reports, and operating reports, is known as the village fund reporting mechanism. The outcome of the village fund information system is financial reporting. The summary of the interviews with the village secretary and the head of finance (treasurer) states this:

"...in terms of reporting village funds, through the village financial system the output of village fund reports can be obtained, so that there are no obstacles to reporting village funds. Obstacles arise from a lack of understanding of the village financial system. So... actually we still need to be given training. But so far there have been no serious obstacles that cannot be overcome..."

Not different from this statement, the summary of the results of the interview with the Village Head regarding village fund reporting is as follows:

“That's right... reporting becomes easier and timely with the existence of a village financial information system (Siskeudes)... If there are problems with the system, we can ask for assistance from the District or Regency.

After the report is finished, according to regulations, we submit the Village Budget Realization Report (LPDD) to the Regent and BPD for accountability.

As for the transparency, we ensure it by presenting accountability reports openly at village meetings. This report includes details of expenditures, projects implemented, and impact achieved.”

Based on the results of these interviews, village fund reporting activities become easier and timely with the existence of the village financial information system (*Siskeudes*). This system has been designed in accordance with applicable regulations and Government Accounting Standards. If there are obstacles or problems, village managers can ask for help from the District or Regency. However, it is recommended that village heads always improve the quality of human resources to improve services to village residents.

The results of the interviews were supported by a questionnaire distributed to all informants regarding the appropriate stages of reporting village funds Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa (2014). Table 6 shows the results of the questionnaire regarding village fund reporting activities.

Table 6 presents the findings from the research questionnaire. Out of the six items in the questionnaire, 60 "Yes" answers and 0 "No" replies were found during the distribution and computation of the percentage of village fund reporting accountability. After dividing the entire number of "Yes" responses (60) by the total number of replies (60) and multiplying the result by 100%, the percentage of 100% is assigned to accountability for reporting village funds (a very good role). Village officials, in this case the Village Head, have been held accountable for their reporting during the reporting stage in Karangany Dalam Village, Karangany District, East Kutai Regency.

When it comes to the management of village funds, financial reporting is one way the village government practices transparency. As a means of carrying out accountability for the responsibilities and authority granted by the government and election, reporting is an activity done to communicate matters pertaining to the outcomes of work that has been done within a specific period of time. Consequently, as a necessary component of putting village government into practice as outlined in the Repredes, the village government is required to report its financial information.

Observation results for transparency of reporting activities are not supported by the Karangany Dalam Village website. Observe the Karangany Dalam Village page by clicking on the search "village funds" (<https://karangandalam-kutim.desa.id/index.php/>) shows that the village fund reporting (LPDD) has not been uploaded to the village website. This is important to do so that transparency in reporting accountability is carried out (Konoras et al., 2021; Sofyani et al., 2022).

Village residents and parties with an interest in village fund reporting can access information about LPDD. Therefore, it is recommended that Karangan Dalam Village managers upload information about village funds reporting.

Table 6. Results of Village Funds Reporting Activities

Item	Question	Respond		Total
		Yes	No	
1	Does the village head submit a report on the realization of the APBDesa to the Regent/Mayor?	10	0	10
2	Does the village head submit the first semester report as a APBDesa realization report?	10	0	10
3	Does the village head submit the year-end semester report to the Regent/Mayor?	10	0	10
4	Does the village head submit a Village Government Implementation Report (LPPD) at the end of each fiscal year to the Regent/Mayor?	10	0	10
5	Does the village head submit the Village Government Administration Report (LPPD) at the end of the term of office to the Regent/Mayor?	10	0	10
6	Does the village head submit a written report to the Village Consultative Body (BPD) regarding the implementation of the village government at the end of each fiscal year?	10	0	10
Total		60	0	60
Percentage				100%

Source: Data questionnaires processed.

Based on stewardship theory (Bawono et al., 2020; Lubis et al., 2022; Putra & Larasdiputra, 2023), As stewards, village officials need to be competent, ethical, and capable of setting up systems for reporting local funds. The ability to create standard-compliant local financial reports is a requirement for village officials. The report should prioritize meeting the needs and goals of the village community while also taking into account the village's resources and potential. The concept known as stewardship theory highlights the duty and sincerity of village officials or leaders to compile and provide village fund reports in an open, truthful, and accountable way. In the instance of Desa Karangan Dalam, the village head has made reporting information available to the public and candidly described how village monies are used and the outcomes that have been attained.

Accountability of Village Funds Accountable Activities

The emphasis on accountability in village fund accountability initiatives highlights the duty of village leaders to answer to the community and other relevant parties about village money. The

following is a summary of the findings from the interviews with the village head and secretary regarding the accountability of the village fund:

“Basically... the village fund accountability process in our village involves a comprehensive evaluation of the use of funds and achievement of results. We prepare accountability reports that cover all activities and budgets that have been carried out. In terms of transparency, this is done by openly taking responsibility for village financial reports to the BPD and at the village meetings.... Village meetings are regularly held every year.”

The village head has been responsible for reporting village finances to both village officials (BPD) and village people, according to the interview's findings. Open discussion of village financial reports at village meetings is one way to enforce accountability. This demonstrates that the accountability of village funding is transparent.

The results of the interviews were supported by a questionnaire distributed to all informants regarding the appropriate stages of village fund accountability *Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa* (2014). Table 7 shows the results of the questionnaire regarding village fund accountability activities.

Table 7. Results of Village Funds Accountability Activities

Item	Question	Respond		Total
		Yes	No	
1	Does the village head submit an accountability report on the realization of the implementation of the APBDesa to the Regent/Mayor through the District Head's office every year?	10	0	10
2	Does the accountability report for implementing APBDesa realization consist of income?	10	0	10
3	Does the accountability report for implementing APBDesa realization consist of expenditure?	10	0	10
Total		30	0	30
Percentage				100%

Source: Data questionnaires processed.

Table 7 presents the findings from the study questionnaire. Out of the three items in the questionnaire, 30 "Yes" answers and 0 "No" replies were found during the distribution and calculation of the percentage of village fund accountability. When the entire number of "Yes" responses (30) is divided by the total number of replies (30) and multiplied by 100%, the percentage of 100% that corresponds to accountability for village money is obtained (which is a very good role).

At the accountability level, the Karangany Dalam Village government manages village funds in compliance with Permendagri number 113 of 2014. This is demonstrated by the placement of billboards and signposts for the achievement of APBDes development in front of the village office, as well as the socialization of each payment of funds from transfer revenue to the community. Additionally, the Village Head delivered to the Regent/District Head the Accountability Report for the Realization of Implementation of the Village Revenue and Expenditure Budget (APBDesa), which was created by the Karangany Dalam village administration. Annually filed, the Accountability Report on the Realization of Implementation of the Village Revenue Budget (APBDes) includes information on income, expenses, and financing.

The results of transparency of accountability activities are not yet supported by the Karangany Dalam Village website. Observing the Karangany Dalam Village page by clicking on the search "village funds" (<https://karangandalam-kutim.desa.id/index.php/>) shows that the accountability of village funds has not been uploaded on the village website. This is important to do so that transparency in accountability is carried out (Bakhtiar, 2021; Konoras et al., 2021). Village residents and parties with an interest in village fund accountability can access information about village fund accountability. Therefore, it is recommended that Karangany Dalam Village managers upload information about village fund accountability. Just like transparency in village fund administration, information about village fund accountability can be combined with news about village fund implementation.

Stewardship theory explained that places primary responsibility on village leaders or officials to provide accountability for the management and use of village funds in good faith and transparency (Bawono et al., 2020; Lubis et al., 2022; Putra & Larasdiputra, 2023). Village heads are expected to involve the community in designing, monitoring and evaluating village fund accountability reports. With the involvement of village residents, the village head can open himself to feedback from the community and related parties regarding accountability reports. In addition, regular self-evaluation can help improve the quality of accountability in the future.

CONCLUSION

The research findings and discussion in this study demonstrate that the government of Karangany Dalam Village has handled finances in compliance with relevant laws, namely the *Peraturan Menteri Dalam Negeri Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa* (2014). Planning, implementation, administration, reporting and accountability activities have been carried out with full responsibility by the management of Karangany Dalam Village.

Based on the Village Development Work Plan (RKPDesa), the Secretary has created the planning activities. The village head receives submissions from the village secretary in the form of the village revenue and expenditure budget (APBDesa) and the village regulation work plan (Raperdes). The Village Consultative Body receives the Village Regulation Plan (Reperdes) Village Revenue and Expenditure Budget (APBDesa) for additional deliberation. Village money Allocation (ADD) managers always provide updates on the status of their implementation of

activities at the village level, particularly with regard to physical activities and money absorption. This is done through the application of village funds in ADD management. The person in charge of managing the village funds, the treasurer, keeps track of all income and expenses and neatly closes the books at the end of each month. Reporting on the management of village funds, the Village Head has sent the necessary SKPD to the regent, indicating the realization of budget utilization. Accountability for Village Fund Management: The village chief is in charge of allocating the funds for the community, BPD, and regional government. The village head is responsible for overseeing the administration of village finances, and the ADD management has been doing great in the accountability stage. The village head always submits the outcomes of the accountability process for implementing the APBDesa by the end of the year in question.

Based on analysis using stewardship theory, which emphasizes the obedience of agents (village managers) to principals (village residents), village managers have accountably managed village fund finances. Every stage in village fund management has been implemented and monitored to fulfill and improve the welfare of village residents. However, in terms of digital transparency, such as utilizing the Karangannya Dalam Village page to inform village fund management has not been implemented. Therefore, first, village managers are advised to start uploading news about the results of village fund planning, implementation activities, administration, accountability, as well as village fund financial reports on the village website. Second, village head has to improve the quality of the human resources to accommodate the digital information.

This case study provides valuable insight regarding the implementation of accountability at the village level, especially in terms of managing village funds. The implications of these findings can be the basis for improving policies, training village officials, and strengthening monitoring mechanisms to increase accountability and transparency. In addition, the results of this research provide a basis for a better understanding of the dynamics of the relationship between village officials, the community and other stakeholders. This can help in designing more effective participatory strategies and closing the gap between community expectations and the performance of village officials.

However, it must be acknowledged that this research has limitations. This study is limited to one village in East Kalimantan, so generalization of the findings needs to be done with caution. Additionally, resource limitations and accessibility may affect the depth of analysis. It is important to note that the context of each village may be different, so these findings may not be fully applicable directly to other villages. Further research with a broader sample could provide a more comprehensive picture of the challenges and opportunities in improving the accountability of village officials in various contexts. Comparative studies between different villages or geographic regions can also provide a deeper understanding of the contextual factors that influence accountability.

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Abbreviations

Village Development Work Plan (RKPDesa); The Village Regulation Plan (Reperdes); Village Revenue and Expenditure Budget (APBDesa); The Village Fund Allocation (ADD); Regional work units (SKPD); Republic of Indonesia (NKRI); Income and Expenditure Budget (APB); Village Accounting Information Systems (SID); Indonesian Rupiahs (IDR); Regional Cash Account (RKD); Direct Cash Assistance (BLT); Research Question (RQ).

Authors' Contribution

NM and AA contributed in all the research process. NM presented the idea in making the research topics.

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Availability of Data and Materials

All data and questionnaires list is presented in this article.

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