

# Evaluation of Village Fund Allocation Management

Village Fund  
Allocation

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## ABSTRACT

This study aims to evaluate the management of Village Fund allocation in Wamkana Village, Namrole District, South Buru Regency. The formulation of the problem includes planning, budgeting, implementation, reporting, administration, accountability, and evaluation. The method used is descriptive qualitative with the object of research in Wamkana Village. Data sources consist of primary data through interviews with the village government and community, as well as secondary data from related village documents. The results of the study indicate that the planning of village fund allocation has not been maximized, while budgeting does not provide enough open space for the community. The implementation of the program is good, but financial reporting is not in accordance with Permendagri No. 20 of 2018. Administration is still done manually, which is quite good, but the accountability and evaluation of the village government seem closed and have never been done. This shows the need to increase transparency and community participation in the management of village funds.

**Keywords:** Transparency, Evaluation, Management, Village Fund Allocation

## ABSTRAK

Penelitian ini bertujuan mengevaluasi pengelolaan alokasi Dana Desa di Desa Wamkana, Kecamatan Namrole, Kabupaten Buru Selatan. Rumusan masalah mencakup perencanaan, penganggaran, pelaksanaan, pelaporan, penatausahaan, pertanggungjawaban, dan evaluasi. Metode yang digunakan adalah deskriptif kualitatif dengan objek penelitian di Desa Wamkana. Sumber data terdiri dari data primer melalui wawancara dengan pemerintah desa dan masyarakat, serta data sekunder dari dokumen desa terkait. Hasil penelitian menunjukkan bahwa perencanaan pengalokasian dana desa belum maksimal, sementara penganggaran kurang memberikan ruang terbuka bagi masyarakat. Pelaksanaan program sudah baik, tetapi pelaporan keuangan belum sesuai dengan Permendagri No. 20 Tahun 2018. Penatausahaan masih dilakukan secara manual, yang tergolong baik, namun pertanggungjawaban dan evaluasi pemerintah desa terkesan tertutup dan tidak pernah dilakukan. Hal ini menunjukkan perlunya peningkatan transparansi dan partisipasi masyarakat dalam pengelolaan dana desa.

**Kata kunci:** Transparansi, Evaluasi, Pengelolaan, Alokasi Dana Desa

## INTRODUCTION

Indonesia is a country with large natural resources, a strategic geographical position that allows for year-round land use, and rich earth content is capital for the prosperity of its people (Putri et al., 2024). However, unfortunately, these existing resources have not been fully utilized for the prosperity of the community. The condition of villages with relatively many poor people is more or less influenced by the backwardness of development in rural areas. Weak village development will be able to increase and contribute to the migration of people from villages to cities. This migration can have positive and negative impacts on big cities, but more negative. The arrival of villagers in urban areas permanently can cause urban problems such as population

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explosion, the emergence of social problems such as increased unemployment, increasing the number of poor people, vagrants, and criminal acts (Mooduto et al., 2023; Faqih, 2020; Katio et al., 2023). Village funds are funds originating from the APBN and allocated through the regional budget to finance the implementation of government, development, community empowerment, and society. The use of village funds must refer to the Village Medium-Term Development Plan (RPJMDesa) and aims to improve equitable development in the village. The allocation of village funds is at least 10 percent of the central and regional financial balance funds, so it is important for good financial management for village progress.

Village financial management includes planning, implementation, administration, reporting, and accountability (Suwarno, 2019; Goo & Sanda, 2022). In this case, openness and transparency of information to the public are key to preventing inequality. Village Law No. 6 of 2014 emphasizes the duties and authorities of the village head and the importance of supervision by the Village Consultative Body. Wamkana Village must adhere to this law so that financial management runs well. Good financial management will have a positive impact if the village government is open to the community (Adhinata et al., 2020; Sakdiyah et al., 2023). Conversely, closed management can cause problems and dissatisfaction. Therefore, the village head and his staff need to commit to carrying out their duties according to the procedures set by law, so that good and transparent services are created for the community in Wamkana Village.

This is important so that the village can achieve sustainable development goals and community welfare. Based on the Regulation of the Minister of Home Affairs No. 20 of 2018, village financial management includes planning, implementation, administration, reporting, and accountability. However, in Wamkana Village, the process of managing the Village Fund Budget is not in accordance with Village Law No. 6 of 2014. This has the potential to reduce public trust in the village government. The village consultative body needs to be more critical in overseeing financial management so as not to harm the community. Transparency, as a principle of openness, allows the community to know village financial information. However, in Wamkana Village, during the village head election in 2018, there was no transparency in financial reporting. The community expressed several problems, including the absence of APBDesa billboards, the budget disbursement process without village deliberation and the preparation of the RPJMDes did not involve community leaders.

The management of Village Fund Allocation in Wamkana Village has great potential for welfare, but requires effective evaluation and increased community involvement in planning. Evaluation of village fund allocation is very important so that the community, village government, and village consultative body can understand the impact of budget planning on village economic growth. However, the results of the pre-research show that the Village Musrenbang process tends to be closed, with delegations of figures coming from people closest to the village head. This creates a bad example in the village government system. Evaluation, as a performance assessment, functions to correct deficiencies in budget implementation. However, in Wamkana Village, transparent evaluations were not carried out, causing a clean village government system to be distorted by certain interests. A good evaluation process can test the effectiveness and productivity of village fund management, but in this village, the openness of information after one year of implementation is not in accordance with Village Law No. 6 of 2014 and the Law on Public Information Disclosure. This study is in line with previous studies that also discuss the evaluation of village financial management, but I focus more on the evaluation of the management of village fund allocations to provide deeper insight.

This study uses a replication of previous research by Pinatik et al. (2021), which discusses the Evaluation of Village Fund Allocation Management in Pinapalangkow Village, Suluun Tareran District, South Minahasa Regency. The difference between this study and the research conducted by the author lies in the location of the research and the object of this research is the Evaluation of Village Fund Allocation Management in Wamkana Village, Namrole District, South Buru Regency. Based on the above phenomena, the purpose of this study is to determine the planning, budgeting, spending on goods and services, reporting and accountability for Village Fund Allocation in Wamkana Village.

## **LITERATURE REVIEW**

The management of Village Fund Allocation in Wamkana Village has great potential to improve community welfare, but requires effective evaluation and increased community involvement in the planning process. Evaluation of village fund allocation is very important so that the community, village government, and Village Consultative Body can find out whether budget planning has a positive impact on village economic growth (Arina et al., 2021;

Ardiansyah et al., 2022). However, the results of pre-research show that the Village Musrenbang process tends to be closed, where the figures involved are often people closest to the village head. This creates a bad example in the village government system. The evaluation process, which is a performance assessment, aims to correct deficiencies and obstacles in budget implementation. However, in Wamkana Village, transparency in the evaluation was not implemented, causing the clean village government system to be distorted by certain interests. The openness of information after one year of implementation is not in line with Village Law No. 6 of 2014 and the Law on Public Information Disclosure. A good evaluation can test the effectiveness and productivity of village fund management, but the lack of transparency hinders this potential. This study is in line with previous studies that discuss the evaluation of village financial management, such as those conducted by Pinatik et al. (2021). However, the focus of this study is on the evaluation of village fund allocation management, with the hope of providing deeper insight into the practices and challenges faced in managing Village Fund Allocation in Wamkana Village.

Village financial management according to Permendagri No. 20 of 2018 covers all activities, including planning, implementation, administration, reporting, and financial accountability. Village financial planning is an activity to predict income and expenditure within a certain period of time (Mustangin & Rani, 2020). This process is carried out after the preparation of the RPJMDes and RKPDes as the basis for preparing the APBDes. In accordance with South Buru Regional Regulation Number 20 of 2011, Village Fund Allocation planning involves submitting a draft village regulation on the APBDes and discussing the draft by the village head and Village Consultative Body in a planning meeting. Budgeting is a systematic plan that covers all government activities stated in the planning report for a certain period (Anwar et al., 2022). In village financial management, financial management officials and village cash holders have an important role. Budget management aims to determine short-term and long-term budget plans, with an emphasis on transparency of information to the public. The implementation of village finances focuses on expenditures and activities in the field. All income and expenditures must be managed through village accounts supported by valid books. The implementation of the Village Budget can be carried out after being determined by the village head, with the possibility of changes in income and expenditure that must be regulated by village regulations (Walean et al., 2021). Village financial administration activities are carried out by the village treasurer appointed by the village head. The treasurer's duties include receiving, storing, paying, and accounting for village income and expenditure money (Ningsih, 2024). Reporting is carried out to inform the results of work during a certain period. The reports prepared include implementation reports and activity realization reports, which provide an overview of the development of the implementation of village fund allocations.

Accountability for the implementation of the Village Budget is part of the report on the implementation of village government. This report must be submitted to the community in writing, so that supervision can be carried out by the central and regional governments to ensure that the implementation of village fund allocations is in accordance with planning and make improvements if necessary. According to South Buru Regional Regulation Number 20 of 2011, village spending consists of apparatus spending fixed income, goods and services, capital, maintenance, official travel, and others) and public spending (government infrastructure, production facilities, transportation development, marketing, social infrastructure, human resource development, and others).

The Village Financial Report is a documentation of the work of the village government which is used as accountability. According to Kasmawati (2020), the stages of making a village financial report include making a plan based on the vision and mission stated in the budget, budgeting income, expenditure, and financing accounts, and making complete records of transactions through cash books, bank books, tax books, and inventory books. In addition, the village financial report must also produce a balance sheet to determine the village's financial position and a budget realization report with a cash basis for income and expenditure, and an accrual basis for assets and liabilities. South Buru Regional Regulation Number 20 of 2011 emphasizes that village finances are managed in an orderly and transparent manner, while the Minister of Home Affairs Regulation No. 20 of 2018 states that village finances must be managed in a transparent, accountable, participatory manner, and with budget discipline. The principle of transparency ensures that the public receives open information about financial management, while accountability is the leader's obligation to ensure that tasks are carried out in accordance with the provisions. Participation allows the community to be involved in decision-making and supervision. The village head holds the authority to manage village finances, as regulated in Law Number 6 of 2014. All village income is received through the village cash account and its use is

regulated in the Village Budget, with the disbursement of funds signed by the village head and treasurer. Village financial management must comply with existing principles and regulations so that the goal of improving community welfare is achieved.

Evaluation is the process of collecting and presenting information about the object of evaluation to assess it with existing standards, which can be used for decision making. According to Fitriani (2020), evaluation includes measuring and comparing the work results achieved with those that should be achieved. Evaluation aims to check the accuracy of individual competencies, identify difficulties in work, and assess the efficiency of the methods and resources used. Bastian (2020), added that evaluation can determine the starting point of a program, measure progress, and show the effectiveness and weaknesses of the program. The stages of evaluation according to Musarwan & Warsah (2022), include determining the evaluation topic, designing evaluation activities, determining the methods to be used, carrying out evaluations, and analyzing data to determine the success of the program. Finally, recommendations are made based on the evaluation results for improving the next program. Thus, evaluation is an important tool in improving the performance of organizations, companies, education, and individual self-development.

### **METHODS**

This study uses a qualitative descriptive method to systematically, accurately, and factually describe the facts and characteristics of the research object, namely the process of evaluating the management of Village Fund Budget Allocation in Wamkana Village, Namrole District, South Buru Regency. The data sources in this study consist of informants who act as research subjects. The key informants determined were 10 people, including the Village Head/Village Secretary, Village Consultative Body members, treasurer, general government head, community section, development and empowerment section, and 4 people from the Wamkana Village community. Data collection techniques were carried out through field studies and literature studies. Field studies include observation, in-depth interviews with interview guidelines, and documentation as evidence of research. Meanwhile, literature studies were carried out by reading books, magazines, newspapers, documents, and regulations related to the problem being studied. Data analysis was carried out by referring to the steps (Sistadewi, 2021). This process includes data reduction to simplify information, presenting data in narrative or tabular form to facilitate understanding, and drawing conclusions or verification involving a review to ensure the accuracy of the information. With this approach, the research aims to comprehensively reveal the phenomena occurring in Wamkana Village

### **RESULTS**

Wamkana Village is one of the areas in the province of Maluku, South Buru district, as explained in the background that Wamkana Village is a village that can be said to be easy which has the potential of natural resources and socio-economic potential that can be managed and developed to improve the welfare of the community all forms of natural wealth and potential owned by Wamkana Village in the future are very important to be managed and utilized optimally, so that the community can be realized. Basically, it is known that to realize the welfare of the community is actually not an easy matter as it is known that the people of Wamkana Village are still faced with problems of situations or problems such as there are still many poor residents or families, human resources who are relatively not yet have technological skills that are not yet said to be good. realizing the conditions in Wamkana Village because it is understood that efforts to develop the potential of natural resources and socio-economic potential that have been owned so far have not been able to be carried out optimally. Next, so that efforts to create community welfare and build Wamkana Village can be carried out optimally and more structured according to existing potential, this chapter describes the conditions and potential resources owned by Wamkana Village profile.

Based on the data presentation process from the research results, in this analysis and discussion, the researcher focuses on indicators that are very relevant to this research so that in the process of data analysis and drawing conclusions there is no bias process against the data in the field with the analysis data from research informants. The formulation of the problem is a reference in the analysis and discussion of data so that the results of interviews with research informants are in accordance with the indicators of Planning, Budgeting, Implementation, Administration, Reporting, Accountability, Evaluation. Planning is a crucial process in management, because without planning, other functions such as organizing, directing, and controlling cannot run properly. In Indonesia, the Village Fund Budget planning process has

been directed at a bottom-up planning system, which involves all related parties in a participatory and open manner. This is important for preparing activity plans that are able to meet community needs.

In Wamkana Village, planning for village fund allocation needs to be done systematically so that the targets and goals of each program can be felt by the community. According to Oktovianus Tomanussa, the village secretary, planning is done to compile programs in accordance with laws and regulations that involve each clan in the village government. This planning process is also seen from the use of billboards that inform the allocation of village funds, indicating transparency in planning. The involvement of all elements or village stakeholders is very important in planning village fund allocation. However, based on Oktovianus' explanation, this involvement is still limited to the treasurer and village head. Therefore, it is important for the village government to open up space for community participation so that all stakeholders can be actively involved. Community involvement in Village Fund Allocation planning in Wamkana Village is a step in implementing public information transparency.

If planning is carried out behind closed doors without involving the community, it can potentially result in poor planning or a "bad plan". Thus, the process of involving the community and village staff in planning village fund allocation is very vital to ensure transparency and effectiveness of village fund management. Budgeting is the process of preparing an organization's financial plan which is carried out by preparing a work plan for a certain period, usually one year, and expressed in monetary units. Budgeting is an integral part of organizational planning which includes strategies, programs, and budgets. According to Laoli (2019), the budget is a tool to achieve community service goals and improve welfare. The results of an interview with the secretary of Wamkana Village showed that budgeting related to the program design had been determined. Every planned program must achieve its goals. However, in Wamkana Village, there are still shortcomings, such as the lack of electricity and the lack of involvement of community leaders, youth, and traditional leaders in the preparation of the RPJMDES. The budgeting process for the allocation of village funds is carried out officially during the village Musrenbang, which is attended by the village government, Village Consultative Body, traditional leaders, religious leaders, youth leaders, and community delegates. This shows that even though there is involvement, improvements are still needed in community participation to ensure that the needs and aspirations of all village elements can be met in the budgeting process.

Implementation is defined as a specific effort or activity carried out to realize a plan or program. The allocation of village funds in Wamkana Village begins with village planning as stated in the medium-term development plan and the village government work plan, and the implementation stage is often identified with the budget realization process. The village implementation team (village government) fully implements activities whose financing comes from Village Fund Allocation and forms an activity management team to implement programs in the field. Expenditures for goods and services related to programs that have been implemented or determined are carried out specifically for spending on building equipment and other activities. The allocation of village funds in Wamkana Village is carried out three times a year in accordance with the village fund disbursement process. Implementation in the village government system consists of the village head and the village deliberative body, as well as village officials consisting of the secretary and other village officials. Implementation in village government aims to regulate and manage the interests of the village community with various kinds of affairs. Shopping for goods and services is carried out by the treasurer and village head, with the Wamkana Village government implementation schedule implemented in October.

In the process of implementing the allocation of village funds, the community has never been involved in village activities or programs run by the village government. With the results and analysis above, the researcher provides the statement above the researcher concludes the argument about the implementation related to shopping for goods and services in the allocation of the village fund budget in Wamkana Village, has many programs implemented by the Wamkana Village government but on the other hand there are also those who mention the lack of involvement in every implementation carried out by the government, the village community is not involved. This is highly discouraged in accordance with applicable regulations and laws, public information disclosure is important so that everything is transparent.

Administration is carried out by the finance officer, who is required to record every transaction of income and expenditure and to close the books at the end of each month in an orderly manner. A system that utilizes information technology must be used by the finance officer by relying on an application that has been developed by Financial and Development Supervisory Agency. This application, known as the village financial system application, is

designed to make it easier for the village government, especially the village treasurer, to prepare village financial reports. In relation to the administration of village fund allocations in Wamkana Village, Namarole District, South Buru Regency, the existence of the Village Financial System application is very necessary. The results of the researcher's interviews with informants showed that the main obstacles in administration were the lack of applications and the absence of computers and report preparation was still done manually by recording in books.

The data found by the researcher showed that the administration of village fund allocations in Wamkana Village experienced obstacles. If the obstacles faced continue, a negative impact on administration will occur. It is known from informants that the absence of computers in the implementation of administration causes recording to be done manually using general cash books and other methods. Good administration is very important so that each program can be arranged systematically and effectively. The researcher concluded that the Wamkana Village government is still far behind in terms of information technology, because the village financial system application has not been used by them.

In village financial management, the village head is obliged to submit financial reports, which include reports on the implementation of the Village Budget and activities that have been carried out. According to Ilham & Lusiani (2022), financial reporting of village fund allocations is important to provide information on the position and financial transactions of the village government during a certain period, which is the basis for future decision-making. In addition, Ridwan (2019), emphasized the importance of presenting systematic and quality reports so that the information conveyed is accurate and honest. Transparency in village financial reporting is also important so that the public obtains information on the policies and programs implemented. In Wamkana Village, there is a report on the realization of the village revenue and expenditure budget, activity reports, and reports on the remaining budget. However, this reporting has not been done in detail. According to the village secretary, the report was only prepared after the program implementation was completed, so that the public did not receive timely information regarding the activities that had been carried out (Meidona et al., 2024).

One of the serious problems faced is the abuse of authority that affects the effectiveness of the village government system. The village treasurer only signs every expenditure without knowing when the report on the realization of the implementation of the village fund allocation was made. In addition, the lack of facilities such as computers hampers the process of compiling reports, which must be done in the district capital. From these findings, it can be concluded that the governance system in Wamkana Village is ineffective, especially in reporting village fund allocations to the community. The unclear information regarding programs that have been implemented indicates the need for improvements in communication with the community, including through meetings, information boards, and billboards. Limited facilities also add to the challenges in compiling transparent and accountable reports.

The consequence of the implementation of government in managing Village Fund Allocation is accountability to various related parties. The village government is required to make a report on the use of village fund allocation, which is submitted in writing by the village head to the Regent/Mayor. In good governance, accountability must also be submitted to the community. The village secretary, stated that the accountability report on the realization of the Village Budget is submitted to the regent through the sub-district head at the end of each budget year. Based on information from the community, the existence of information billboards is very important. They emphasized that if there are billboards, the community will find it easier to find out the details of the budget, such as costs for village officials and spending on goods. This greatly affects the government system, ensuring that the community in Wamkana Village can understand the programs being run and ensuring that the programs are right on target.

The implementation of government in managing Village Fund Allocation requires accountability to various parties. The village government is required to make a report on the use of village fund allocation which is submitted in writing by the village head to the Regent/Mayor. In good governance, accountability also needs to be conveyed to the community. According to the village secretary, the accountability report on the realization of the Village Budget is submitted to the regent through the sub-district head at the end of each budget year. Based on information from the community, the existence of information billboards is very important. They emphasized that if billboards are available, the community will find it easier to understand the budget details, such as costs for village officials and spending on goods. This has an impact on the government system, ensuring that the community in Wamkana Village can understand the programs being run, and ensuring that the programs are right on target and beneficial for the community in need.

## CONCLUSION

Based on the results of data analysis, the study on the evaluation of village fund allocation management in Wamkana Village showed various findings according to the problem formulation indicators. The planning indicator shows that the allocation of village funds in Wamkana Village has not been maximized, because in the process of designing the program, not all stakeholders were involved in the Musrenbang activities. In the budgeting indicator, the village government has not provided open space for the community, so that information regarding the draft village fund budget seems closed. The implementation indicator shows that the activities or programs of the village government have been implemented well. In terms of administration, the village government still uses manual recording of expenditure and revenue transactions, which can be considered good even though there is room for improvement. The reporting indicator indicates that the village financial report is not in accordance with Permendagri No. 20 of 2018, so it seems closed to the community. In the accountability indicator, the report on the realization of village fund allocations to the local government is very good, but accountability to the community is not visible, so it seems closed. The evaluation indicator shows that the village government has never conducted an evaluation, according to data obtained from informants.

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