



# Financial Management of Sapugara Bree Village, West Sumbawa Regency Based on the Perspective of Good Governance Principles

Ade Evi Pebriaty, Eko Supeno, Jusuf Irianto

Universitas Airlangga Surabaya, Surabaya, Jawa Timur 60115, Indonesia

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## CORRESPONDENCE

Name: Ade Evi Pebriaty

E-mail:

[ade.evi.pebriaty-2021@fisip.unair.ac.id](mailto:ade.evi.pebriaty-2021@fisip.unair.ac.id)

## ABSTRACT

The purpose of this study is to analyze how village financial management in Sapugara Bree Village, West Sumbawa Regency in Fiscal Year 2022. The informants in this study were selected by using purposive techniques. Data analysis in this study uses the Perspective of Good Governance Principles, namely by analyzing the fulfillment of the criteria of Good Governance principles, namely participation, transparency and accountability (Addink, 2013) which is elaborated with the Minister of Home Affairs Regulation Number 18 of 2020 concerning Village Financial Management at the stages of planning, implementation, administration, reporting, and accountability for the management of Sapugara Bree Village Finance for Fiscal Year 2022. The results of this study show that the financial management of Sapugara Bree Village for Fiscal Year 2022 has not met the criteria of Good Governance principles, especially at the stages of implementation, administration, reporting and accountability. This is due to the Village Head and Village Officials who ignore village financial management in accordance with applicable regulations. Many improvements are still needed, both in terms of integrity and human resources from Sapugara Bree Village, the development of a transparent, accountable, informative and interactive village website that supports supervision by the community, increased participation of the Village Consultative Body and related Regional Apparatus Organizations in carrying out guidance and supervision and the need for the formulation of policies or regional regulations that contain binding rewards and punishments related to participatory, transparent and accountable village financial management to encourage the performance of village apparatus in implementing village development activity programs in accordance with applicable regulations.

## INTRODUCTION

Through Law Number 6 of 2014 concerning Villages, the Village Government is free to manage and regulate village development to improve the community's welfare and quality of life. On that basis, laws and regulations provide various types of sources of income for the village, including original village income, transfers, and other income. The Government then strictly regulates the guidelines for village financial management in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management. The village fund budget has increased every year. In the 2022 State Budget, the village fund budget allocation is budgeted at IDR 68,000,000,000,000.00 (sixty-eight trillion rupiahs) and in the 2023 State Budget, it is budgeted at IDR 70,000,000,000,000.00 (seventy trillion rupiahs), which is allocated to 74,960 (seventy-four thousand nine hundred and sixty) villages in 434 (four hundred and thirty-four) districts/cities in Indonesia.

The allocation of village revenue sources is intended to empower village governments in implementing development initiatives aimed at enhancing community welfare. This is pursued through improving the quality of life, alleviating poverty by ensuring the fulfillment of basic needs, developing infrastructure, fostering local economic potential, and promoting the sustainable utilization of natural and environmental resources. These efforts are expected to contribute to the establishment of a governance system that is both effective and aligned with the interests of the community.

The Village Government is also expected to be more independent in managing various natural resources owned, including the management of village finances and assets Of

course, the role of the village is so significant that it also comes with great responsibility (Clareza et al., 2023; Fitria & Wibisono, 2020; Nuna et al., 2023). Therefore, the Village Government must be able to implement participatory, transparent, and accountable village financial management in accordance with the laws and regulations on village financial management. However, in practice, it is undeniable that there are still deviations in village financial management carried out and involving village officials. Indonesia Corruption Watch stated that in 2021, there were 154 cases of corruption in village financial management, causing state losses of around IDR 233,300,000,000 (IDR 233.3 billion). The corruption cases in village budget management did not only focus on village funds but also on Village Fund Allocation (ADD) and Village Original Income (PAD) (Nahuddin, 2018).

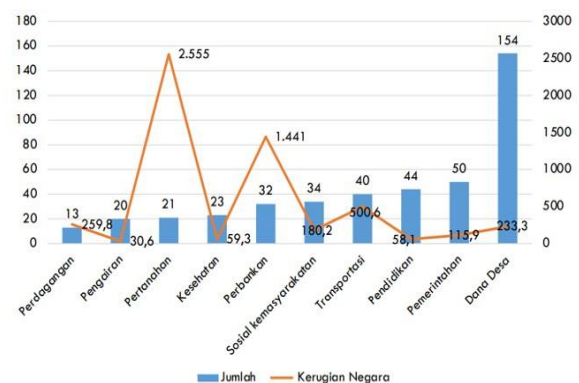


Figure I. Mapping of Corruption Cases and Their Losses  
Source: ICW Annual Report 2021

Corruption tends to significantly weaken the ability and function of village government in village governance. For example, bribery and nepotism can control administration and regulate the proportion of services provided by the village government in regulating public services and village development and, of course, worsen the quality of the government that is implemented (Bachtiar, 2019; Banobe & Mursyidah, 2024).

Agere (2000), argues that corruption is the absence of commitment to the implementation of the principle of good governance in the administration of government and has proven to be very damaging to the function of government as a basis for realizing public welfare and development. According to him, implementing the principle of good governance in government administration can overcome lousy governance practices, for example.

1. avoiding failure to make a clear distinction between what is public and what is private, so that the tendency to divert public resources to private gain can be avoided;
2. avoiding failure to predict the development of the legal framework, government behavior and the rule of law;
3. avoiding excessive rules and regulations that hinder market functions;
4. avoiding inconsistencies in priorities with development, resulting in misallocation of resources;
5. avoiding decision-making processes that are too exclusive or non-transparent;
6. avoiding the lack of a code of ethics in regulating state/public affairs;
7. avoiding misunderstandings in defining policy directions.

The principle of good governance aims to implement clean governance free from corruption, collusion, and nepotism and prevents maladministration (Deswantara, 2012; Junaedi, 2020; Wibisono, 2014). Maladministration itself is behaviour or actions that are against the law, exceeding authority, or using authority for purposes other than those intended by the authority. It includes negligence or neglect of legal obligations in the implementation of public services carried out by State and government administrators that cause material and immaterial losses to the community and individuals (Balhmar & Purwanto, 2024; Juwandono, 2017).

In Indonesian laws and regulations, the principle of Good Governance, as referred to, is accommodated in the formulation of Article 24 letter g, Article 68 letter c, and Article 77 of Law Number 6 of 2014 concerning Villages, which states that the Implementation of Village Government and Management of Village assets are carried out based on the principles of accountability, openness, and participation. In the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Article 2 Paragraph 1 states that "Village Finances are managed based on the principles of transparency, accountability, participation and are carried out in an orderly and disciplined budget." (Angger, 2020).

Furthermore, what is meant by the principle of participation, transparency, and accountability in village financial management is that the Village Government, as the manager of village finances, must be able to guarantee the existence of participatory space for the community in determining the direction of policies which in the implementation process must be open and accessible to the community and most importantly that every activity and final result of the implementation of Village Government activities must be able to be implemented transparently and can be

accounted for to the village community and in accordance with the provisions of laws and regulations (Faizah & Halima, 2024; Haq & Muzakki, 2023).

Based on data released by the KPK regarding the List of the Most Corrupt Provinces in Indonesia on April 12, 2022, it was stated that out of 34 provinces in Indonesia, 26 provinces were involved in corruption. This data was obtained based on corruption cases that occurred from 2004 to 2020. West Nusa Tenggara Province is in the top 14, with 12 corruption cases. However, what is interesting is that of the 12 corruption cases, 6 of them occurred in West Sumbawa Regency and were corruption cases of misappropriation of village funds. West Sumbawa Regency, as one of the nine regencies/cities in the West Nusa Tenggara Province located at the western tip of Sumbawa Island, is monitored as not free from problems with village financial management; this is evident from the findings of irregularities in village financial management that have continued to occur in recent years.

Among them, in 2016, a Village Head committed corruption of village funds and caused the state a loss of IDR 524,000,000 million. Then, in 2017, a Village Head was proven to have used Village funds for personal gain and caused the state to lose Rp 981,995,549. Then, in 2018, a Village Head committed corruption and caused the state to lose Rp 168,000,000. Furthermore, in 2018, in a different village, a village head and member of the Activity Implementation Team (TPK) committed corruption, causing the state to lose Rp 331,000,000. Then, in 2019-2020, a Village Head was proven to have used village funds for personal gain and caused the state to lose Rp 530,000,000, and in the same year, in a different village, a Village Head had committed corruption in the use of the 2019-2020 Village Budget and resulted in state financial losses of Rp. 515,000,000.

Table 1. Village Financial Corruption Data in West Sumbawa

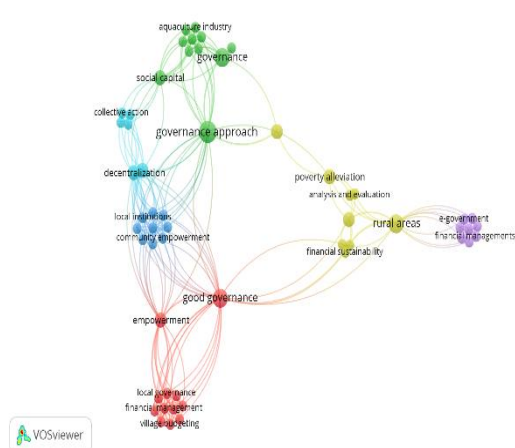
No	Village	Perpetrator	Year	Budget Loss
1.	Belo	Village Head	2016	Rp 524.000.000
2.	Kemuning	Village Head	2017	Rp 981.995.549
3.	Labuhan lalar	Village Head	2018	Rp 168.000.000
4.	Lampok	Village Head and members of the Activity Implementation Team	2018	Rp 331.000.000
5.	Pasir Putih	Village Head	2019-2020	Rp 530.000.000
6.	Mantun	Village Head and Village Secretary	2019-2020	Rp 515.000.000

Source: Online News Portal and processed by Researchers

Kabupaten Sumbawa Barat sebagai Kabupaten penerima The village fund disbursement consists of 8 sub-districts, seven sub-districts, and 57 villages. Sapugara Bree Village as one of the villages in West Sumbawa in 2021, managed a budget of IDR 2,550,652,554 (two billion five hundred and fifty million six hundred and fifty-two thousand five hundred and fifty-four rupiah), which, according to the 2022 West Sumbawa Regency Inspectorate's Priority and Risk-Based Annual Supervision Work

Program is included in the category of high-risk villages. Managing a large budget is followed by great responsibility, so it is essential for the Sapugara Bree Village Government to pay attention to the entire financial management process accompanied by the application of the principles of participation, transparency, and accountability of its responsibility so that a good government is formed "Good Governance."

Village financial management is an essential aspect of ensuring transparency and accountability in village government. Research by Widyani & Wati (2020), shows that the management of village fund allocations is accountable and transparent, although there are still several obstacles in implementation and reporting. The barriers faced in village financial management are often related to delays in the disbursement of funds from the local government and the need for village officials to understand applicable regulations more. Research by Wirahadi (2022), emphasizes the importance of transparent systems and procedures to improve accountability and transparency in village financial management. Research by Fitrius et al., (2023), shows that community participation has a significant effect on village financial management. Community involvement in the planning and reporting process can increase the accountability of the village government. Research by Sari & Padnyawati (2021), shows that transparency, accountability, and community participation have a positive effect on village fund management in Luk Village, Rhee District, Sumbawa Regency. This emphasizes the importance of community involvement in the village financial management process. Prasetyo & Muis (2015), potential problems and solutions in village financial management after the enactment of Law No. 6 of 2014 concerning Villages. Emphasized the importance of transparency and budget discipline in village financial management and the need for a community-based monitoring model to increase community involvement in village development.



Source: VosViewer (2024)

This is in line with the goal of good governance, which is to bring public administration closer to the community. The importance of transparent, accountable, and participatory village financial management and the challenges faced in its implementation (Utomo et al., 2018). Increasing the capacity of village officials and community participation are the keys to improving the effectiveness of village fund management for the welfare of the community (Nurliana, 2023). Although many villages have attempted to apply the principles of good

governance in their financial management, there are still challenges that need to be overcome, such as suboptimal community involvement and administrative constraints that affect transparency and accountability. Increasing the capacity of village officials and active community participation are the keys to achieving better village financial management.

## METHOD

In this study, the researcher used a The selection of this method is considered the most appropriate for the research objectives by the researcher (Kalu, 2017), because this approach will focus on revealing the reasons why this phenomenon occurs in depth and explaining the situation or process being studied as it is (natural) so that it is easier for researchers who want to know in depth about the financial management of Sapugara Bree Village, West Sumbawa Regency from the perspective of the Principles of Participation, Transparency, and Accountability of Good Governance. The data collection techniques used by the researcher are observation, deep interviews, and documentation. These three data collection techniques were chosen by the researcher because they are considered the best techniques in collecting data needed by researchers to obtain data and information related to village financial management in Sapugara Bree Village.

The selection of informants uses a purposive technique because informants are considered to understand best the conditions and problems being studied. The informants in this study were the Head of Sapugara Bree Village, the Secretary of Sapugara Bree Village, the Head of the Sapugara Bree Village Consultative Body, the Supervisory/Auditor Team of the West Sumbawa Regency Inspectorate, the Head of Village Government Division of the Community and Village Empowerment Service of West Sumbawa Regency, and representatives of the Sapugara Bree Village community (Community Leaders and Youth Leaders). The triangulation technique was used to test the credibility of the data in this study. Neuman stated that triangulation is a way of viewing phenomena that occur from various perspectives. The data analysis technique in this study used a model developed by Miles and Huberman, which includes four stages, namely data collection, data reduction, data display, and conclusions.

## RESULTS AND DISCUSSION

Sapugara Bree Village is one of the villages in the Brang Rea District area located east of Taliwang City, West Sumbawa Regency. Sapugara Bree Village, which has an area of 560.84 ha, consists of a residential area of 17.98 ha, a rice field area of 518 ha, a plantation area of 9.11 ha, a yard area of 8.36 ha, other public infrastructure areas of 6.90 ha and an office area of 200 m<sup>2</sup>. Administratively, Sapugara Bree Village consists of 4 hamlets, including Sapugara Hamlet, Bree Hamlet, Ponjok Hamlet, and Kejawat Hamlet, and has 18 Neighborhood Associations. with a population of 3552 people. In the 2022 Fiscal Year, Sapugara Bree Village managed a budget of IDR 2,437,126,065.00 (two billion four hundred thirty-seven million one hundred twenty-six thousand sixty-five rupiahs) as stipulated in Sapugara Bree Village Regulation Number 04 of 2022 concerning the Revised Village Revenue and Expenditure Budget (APBDesa) for the 2022 Fiscal Year, the budget allocated consists of:

Table 3. Revised Village Budget of Sapugara Bree Village for 2022

<b>1</b>	<b>PENDAPATAN</b>	<b>Rp.2.437.126.065,00</b>
	Pendapatan Transfer	2.437.126.065,00
	- Dana Desa	1.087.648.000,00
	- Bagi Hasil Pajak dan Retribusi	134.883.247,00
	- Alokasi Dana Desa	1.100.103.718,00
	- Bantuan Keuangan Kabupaten/Kota	114.491.100,00
	Pendapatan lain-lain	0,00
<b>2</b>	<b>BELANJA</b>	<b>Rp2.470.908.857,83</b>
	- Village Government Administration Sector	1.036.889.360,83
	- Village Development Implementation Sector	402.090.800,00
	- Community Development Sector	387.664.097,00
	- Community Empowerment Sector	205.064.600,00
	- Disaster Management, Emergency and Urgent Village Sector	439.200.000,00
<b>3</b>	<b>PEMBIAYAAN</b>	<b>33.782.792,83</b>
	Penerimaan Pembiayaan	33.782.792,83
	- SILPA tahun sebelumnya	33.782.792,83

Source: APBDesa Sapugara Bree TA. (2022)

Implementing Village financial management as stipulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, including all activities of planning, implementation, administration, reporting, and accountability of village finances carried out based on the principles of participation, transparency, and accountability and carried out in an orderly and disciplined budget in order to achieve Good Governance. Based on the results of the research that has been carried out, the Financial Management of Sapugara Bree Village, West Sumbawa Regency, for the 2022 Budget Year can be described as follows:

### Planning

Village financial management planning is the planning of village government revenues and expenditures in the relevant budget year budgeted in the Village Revenue and Expenditure Budget (Musin & Nawawula, 2022). The financial management planning process in Sapugara Bree Village consists of several stages, and the first stage begins with the Hamlet Deliberation in each hamlet to accommodate suggestions and input from the community. The second stage is the discussion of the results of the Musdus at the Village Deliberation, which continues with the Village Development Planning Deliberation Third, the Village Head makes a Village Regulation on the Village APB, which is jointly approved by the Village Consultative Body. The implementation of Musrenbangdes is not only a means of collecting community aspirations but also a form of transparency in village financial management. This is in accordance with the statement made by the Head of the Village Government Division of the Community and Village Empowerment Service of West Sumbawa Regency:

*"Community involvement is an absolute must in village financial management planning, and this is clearly regulated by laws and regulations. Community involvement is facilitated in Hamlet Deliberations and Village Deliberations with the hope that all community aspirations can be conveyed so that the planning that is prepared is in accordance with the needs of the local community in a very transparent manner and can be accounted for because it is born from an agreement with all related parties. The Community and Village Empowerment Service of West Sumbawa Regency, also known as the OPD Pembina, routinely provides guidance to village officials with an annual program in the form of guidance and socialization related to village financial management in each village throughout West Sumbawa Regency. Not only that, but the village also has a program to increase the capacity of its officials by inviting speakers from the Community and Village Empowerment Service of West Sumbawa Regency, the police, and the Inspectorate. So there is no reason for the village to say they do not know the rules or village financial management (Results of an interview with the Head of Village Government Division of the Community and Village Empowerment Service of West Sumbawa Regency, Mr. Rizki Syahputra, S. IP)"*

In line with what was conveyed by the Head of Village Government Division of the Community and Village Empowerment Service of West Sumbawa Regency, Mr., Secretary of Sapugara Bree Village stated:

*The process of compiling the Sapugara Bree Village Fund Budget begins with collecting community aspirations through the Neighborhood Association and Hamlet in the Hamlet Deliberation (Musdus), then discussing the results of the Musdus at the Village Deliberation (Musdes) which are then compiled and discussed together in the Village Development Planning Deliberation (Musrenbangdes) and involving the Village Apparatus, Village Consultative Body and community elements, which include Religious Leaders/Community Leaders, representatives of all levels of society, both Men, Women, Old, Young, ASN, Farmers/Livestock and Private. In the Musdes, the Village Government Work Plan (RKPDes) will be produced as material for compiling the Draft APBDes, which will then be consulted until approved and ratified by the Regent of West Sumbawa and produce the APBDes (Results of an interview with the Secretary of Sapugara Bree Village, June 20, 2023)".*

The three stages that have been carried out show that the financial management planning stage of Sapugara Bree Village has met the criteria for the principles of participation, transparency, and accountability of Good Governance and has complied with the provisions of the Minister of Home Affairs Regulation No. 20 of 2018 concerning Village Financial Management.

### Implementation

The stages of implementing village financial management are village revenues and expenditures carried out through the village cash account at a bank appointed by the Regent. The village cash account is created by the Village Government with specimen signatures from the Village Head and the Head of Finance. Referring to the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, the Village Head, as the Holder of the Village Financial Management Authority (PKPKD), Delegates part of his authority to the Village Financial Management Executor (PPKD) who is



determined by the Village Head's decision (Putri & Susliyanti, 2019).

In Sapugara Bree Village, the delegation of authority of the Village Head as the Holder of Financial Management Authority is determined in the Decree of the Head of Sapugara Bree Village Number 20 of 2022 dated January 5 concerning the Appointment and Determination of the Amount of Honorarium for the Village Financial Management Executor (PPKD) of Sapugara Bree Village for the 2022 Fiscal Year. The appointed PPKD is responsible for implementing the program activities assigned by the Village Head.

Based on the research on village financial management that has been conducted in Sapugara Village, it was found that the Finance Head several times did not submit the budget that had been disbursed to the implementing head/section of activities and providers of goods/services but submitted it to the Village Head. As expressed by the Finance Head: Yes, I know the rules, but the previous Village Head (2016-2022 period) intervened, and the orders from the person concerned were always conveyed verbally and I did not have documentation when handing over the money.

In addition, based on interviews conducted by researchers with the Head of Sapugara Bree Village for the 2023-2028 period, Mr. Jamaluddin, A.Md, it was stated that based on the results of the Compliance Audit carried out by the West Sumbawa Regency Inspectorate, there were disbursements of several activities that were not implemented so it was recommended to return the budget to the Village Treasury.

*"In early 2023, the Inspectorate conducted a preliminary audit of the financial management of Sapugara Bree Village in 2022. My position as the new village head only appealed to the previous staff and ranks to cooperate with the inspection and ordered the staff to provide all the requested documents, but at that time not all accountability files had been completed. From the initial inspection, it was found that there were disbursements whose activities were not carried out, so the funds were recommended to be returned to the Village Treasury. Results of an interview with the Head of Sapugara Bree Village for the 2023-2028 period, Jamaluddin, A.Md on May 19, 2023)."*

Following up on the recommendations of the findings from the West Sumbawa Regency Inspectorate, the Village Head for the 2023-2028 Period issued a Letter of Request for Deposit of Village Funds that had been disbursed to the Head of Finance of Sapugara Bree Village for the 2022 Fiscal Year period dated June 21, 2023 and copied to the Inspector of the West Sumbawa Regency Inspectorate, the Chairperson of the Sapugara Bree BPD and the Head of Sapugara Bree Village for the 2022 Fiscal Year period.

### Administration

The next stage after planning and implementation is the financial administration stage. Monetary administration is carried out by the Head of Finance as the executor of the treasury function. The administration, as referred to, is carried out by recording every receipt and expenditure in the general cash book. From the research that has been conducted, it was found that the financial administration in Sapugara Bree Village is not yet orderly (Supheni, 2016).

This condition impacts the implementation stages, which need to be more transparent and accountable. It was found that the Head of Finance, as the Executor of Village Financial Management who carries out the treasury function, has not been

entirely orderly in carrying out village financial administration and making monthly reports, as stated in the Manuscript of the Results of the Inspection of the Inspectorate of West Sumbawa Regency in Sapugara Bree Village for the 2022 Fiscal Year Number 700-N / 091.a / ITDA-KSB / 2024 dated January 16, 2024 and the Report on the Results of the Inspection of the Inspectorate of West Sumbawa Regency in Sapugara Bree Village for the 2022 Fiscal Year. 2022 number 700-R/003/IRI/ITDA-KSB/2024 dated March 15, 2024.

In accordance with the Inspectorate Audit Result Manuscript of West Sumbawa Regency in Sapugara Bree Village for the 2022 Fiscal Year, based on the examination of the Sapugara Bree Village Cash Flow, Cash Book, and accountability documents for the Village Revenue and Expenditure Budget for the 2022 Fiscal Year, it was found that there was cash that had not been deposited into the Sapugara Bree Village cash account, and this condition is not in accordance with Article 8 paragraph (1) and Article 54 paragraph (6) of the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management and does not meet the main principles of Good Governance.

This was due to the negligence of the Head of Finance of Sapugara Bree Village for the 2022 Fiscal Year, who needed to be more optimal in carrying out his treasury function. In addition, this was also caused by the negligence of the Secretary of Sapugara Bree Village, who did not carry out an exemplary control function over the closing of the Cash Book at the end of each month, resulting in the cash in the finance office as of December 31, 2022, being zero.

### Reporting

In accordance with the mandate of the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Article 38 states that: "at the Reporting stage, the Village Head submits a report on the implementation of the first semester Village Budget to the Regent/Mayor through the sub-district head. The Report as referred to consists of a. report on the implementation of the Village Budget; and b. report on the realization of activities. The Village Head prepares the Report by combining all reports no later than the second week of July of the current year." (Meilany & Amin, 2023).

Based on the research that has been conducted, it was found that the Head of Sapugara Bree Village in the 2022 Fiscal Year had submitted the LRA to the Regent, but there were still several reports that needed to be completed. As stated in the Report on the Result of the Inspectorate's Inspection in Sapugara Bree Village for the 2022 Fiscal Year number 700-N/091.a/itda-KSB/2024 dated January 16, 2024, and the Report on the Results of the Inspectorate's Inspection of West Sumbawa Regency in Sapugara Bree Village for the 2022 Fiscal Year. 2022 number 700-R/003/IRI/ITDA-KSB/2024 dated March 15, 2024, as follows: "The Village Head has submitted the LRA to the Regent/Deputy Regent through the Sub-district Head in a timely manner, but has not prepared a report on village assets and reports on government and regional government programs that have entered the village.

This was caused by the negligence of the Village Head for the 2022 Fiscal Year as the Holder of Village Financial Management Authority (PKPKD) of Sapugara Bree Village for the 2022 Fiscal Year. The Head of Finance of Sapugara Bree Village for the 2022 Fiscal Year was not careful enough in reporting the use of the Village Budget, and the Secretary of Sapugara Bree Village for the 2022 Fiscal Year was not optimal in verifying the accountability

for the use of the Village Budget for the 2022 Fiscal Year. This resulted in the financial reporting of Sapugara Bree Village for the 2022 Fiscal Year being disorderly.

### **Accountability**

It is explicitly regulated in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, and it is stated that the form of accountability for village financial management, the Village Head submits an accountability report on the realization of the Village Budget to the Regent/Mayor through the sub-district head at the end of each budget year. Where ideally, the Accountability Report is submitted 3 (three) months after the end of the relevant budget year. The Accountability Report consists of (1) a financial report, in the form of a report on the realization of the Village Budget and notes on the financial report; (2) an activity realization report in the form of a list of sectoral programs, regional programs and other programs that enter the Village.

In addition to submitting an accountability report on the realization of the Village Budget to the Regent/Mayor through the sub-district head at the end of each budget year, the Village is also obliged to submit information related to the Accountability Report on the realization of the Village Budget to the community through information media which at least contains information in the form of; (1) Village Budget realization report; (2) activity realization report; (3) activities that have not been completed and not implemented; (4) remaining budget, and; (5) complaint address". Based on the research that has been conducted, the researcher found that the Sapugara Bree Village Government has prepared an Accountability Report (LPJ) for the Management of the Village Budget for the 2022 fiscal year, but there are still several SPJ administrations for evidence of spending that has not been completed until after the specified period. Regarding the delivery of accountability information for the Management of the Village Budget for the 2022 Fiscal Year to the public, it was only conveyed through the Village Information Board and did not utilize the village website facility as a publication medium.

Furthermore, the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, in addition to regulating accountability for village financial management, also regulates that the Regent carries out coaching and supervision functions assisted by the Regional Inspectorate, as stated in Article 74 paragraph (3) which states: "The Regent then fosters and supervises the implementation of village financial management which is coordinated with the Regional Government Internal Supervisory Apparatus (APIP) of the Regency/City.

Supervision of Village Financial Management, as referred to, is carried out on a Cash Basis, which is a recording of transactions when cash is received or disbursed from the Village cash account. Matching planning and spending realization by comparing budget disbursement with supporting evidence, as well as Internal Control System (SPI) Aspects, Institutional Aspects, and Village Asset Management Aspects.

Inspektorat Daerah Kabupaten Sumbawa Barat sebagai Aparat Pengawasan Intern Pemerintah (APIP) melaksanakan peran pengawasan pengelolaan keuangan Desa Sapugara Bree Tahun Anggaran 2022 dengan menerbitkan Surat Tugas Inspektur Inspektorat Daerah Kabupaten Sumbawa Barat nomor 800.1.11.1/124 Tanggal 02 Mei 2023, nomor 800.1.11.1/163 Tanggal 12 Juni 2023 dan nomor 800.1.11.1/475 Tanggal 30 November 2023.

The West Sumbawa Regency Inspectorate, as the Government Internal Supervisory Apparatus (APIP), carries out the role of supervising the financial management of Sapugara Bree Village for the 2022 Fiscal Year by issuing the West Sumbawa Regency Inspectorate Inspector's Assignment Letter number 800.1.11.1/124 dated May 2, 2023, number 800.1.11.1/163 dated June 12, 2023, and number 800.1.11.1/475 dated November 30, 2023. As expressed by the Inspectorate Audit Team Auditor, Mr. Satria Arif Budiman, SE: "In May 2023, we from the Urban 1 Audit Team conducted an initial audit of the Financial Management of Sapugara Bree Village for the 2022 Fiscal Year.

The audit of Sapugara Bree Village was prioritized because Sapugara Bree Village is included in the high-risk village category based on the Annual Supervisory Work Program Inspectorate of West Sumbawa Regency. From the initial inspection, it was found that there were still several administrative, reporting and accountability documents that had not been completed. This is clearly not in accordance with the provisions where village financial management accountability documents must be submitted no later than the third month of the following year.

Then based on the Village Treasury investigation, we also found that there were disbursements whose activities were not carried out so we recommend that these funds be returned to the Village Treasury while completing other missing documents" (interview conducted on Monday, May 22, 2023). Then, Based on the follow-up inspection conducted by the West Sumbawa Regency Inspectorate as stated in the Inspectorate's Inspection Result Manuscript Report (NHP) in Sapugara Bree Village for the 2022 Fiscal Year with Number 700-N/091.a/ITDA-KSB/2024 dated March 15, 2024, it was stated that "There are details of expenditures whose disbursement is not accompanied by adequate evidence (not yet in the SPJ and the SPJ is incomplete)" This is not in accordance with the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, namely in the article:

Article 2 paragraph (1) which states that Village Finance is managed based on the principles of transparency, accountability, participation and is carried out in an orderly and disciplined budget. Article 53 paragraph (1) which states that the Kaur and Kasi implementing budget activities submit SPP in each implementation of budget activities in accordance with the period stated in the DPA with a nominal value equal to or less than that stated in the DPA. Article 54 paragraph (2) which states that in the event that payment for procurement of goods/services has not been made within 10 (ten) working days, the Kaur and Kasi implementing budget activities are required to return the funds that have been received to the Kaur Finance to be stored in the Village treasury.

- Article 55 paragraph (3) In every submission of SPP as referred to in paragraph (1), the Village Secretary is obliged to:
- examine the completeness of the payment request submitted by the Kaur and Kasi implementing budget activities;
- test the accuracy of the calculation of the bill for the burden of the Village APB listed in the payment request;
- test the availability of funds for the intended activity and only accept the submission of a payment request by the Kaur and Kasi implementing budget activities if it meets the specified requirements.

- Article 55 paragraph (4), which states that the Village Head approves the payment request in accordance with the results of the verification carried out by the Village Secretary.
- Article 55, paragraph (5) states that the Kaur Keuangan disburses the budget in accordance with the amount indicated in the SPP after obtaining approval from the Village Head.

The Inspectorate Audit Result Manuscript for Sapugara Bree Village for the 2022 Fiscal Year numbered 700-N/091.a/ITDA-KSB/2024, dated January 16, 2024, was exposed by the Audit Team on January 16, 2024, by inviting the Village Head for the 2022 Fiscal Year along with the Village Apparatus. However, the Exposure of the Financial Management Audit of Sapugara Bree Village for the 2022 Fiscal Year was only attended by the Village Secretary and the Head of Finance of Sapugara Bree Village. During the exposure process, the Audit Team submitted the results of the audit of the Village Financial Management, and the Sapugara Bree Village Government was given the opportunity to refute the findings and complete the administration, documents, and evidence of realization of the management of Village Funds for the 2022 Fiscal Year before the Audit Result Report was released. After additional administrative completeness, documents, and proof of realization of village fund management for the 2022 Fiscal Year and the objection period ended, the Audit Team released the Report on the results of the West Sumbawa Regency Inspectorate Audit in Sapugara Bree Village for the 2022 Fiscal Year number 700-R/003/IRI/ITDA-KSB/2024 dated March 15, 2024.

Based on the Report, it was found that there were still findings of institutional administration, findings of village asset administration, findings of underpayment of taxes, findings of inadequate evidence of disbursement (insufficient proof of completeness of SPJ and disbursements that were not in the SPJ), findings of Village Cash that was not zero as of December 30, 2022, and no evidence of supervision by the Sapugara Bree Village Deliberative Body was found. This was due to the negligence of the Village Head for the 2022 Fiscal Year as the Holder of the Village Financial Management Authority (PKPKD) of Sapugara Bree Village for the 2022 Fiscal Year. The Head of Finance of Sapugara Bree Village for the 2022 Fiscal Year was less than careful in reporting the accountability for the use of the Village Budget, and the Secretary of Sapugara Bree Village for the 2022 Fiscal Year was not optimal in verifying the responsibility for the use of the Village Budget for the 2022 Fiscal Year as well as the lack of supervision from the Sapugara Bree Village Consultative Body.

## CONCLUSION

Based on data analysis and discussion, it can be concluded that the management of Sapugara Bree Village Finance for the 2022 Fiscal Year still needs to meet the criteria of Good Governance principles, especially in the implementation, administration, reporting, and accountability stages. This is due to the negligence of the Village Head for the 2022 Fiscal Year as the Holder of the Village Financial Management Authority (PKPKD) of Sapugara Bree Village for the 2022 Fiscal Year. The Head of Finance of Sapugara Bree Village for the 2022 Fiscal Year was not careful enough in reporting accountability for the use of the Village Budget, and the Secretary of Sapugara Bree Village for the 2022 Fiscal Year has not been optimal in verifying the responsibility for the use of the Village Budget for the 2022 Fiscal

Year and the lack of supervision from the Sapugara Bree Village Consultative Body. Many improvements are still needed, both in terms of integrity and human resources from Sapugara Bree Village, increasing the role of the Village Consultative Body and related OPDs in coaching and supervision.

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