

Financial Management of Allocated Village Fund

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ABSTRACT

This research focuses on the accountability of the monetary Allocated Village Fund and the factors which inhibit the good management of the Fund by village leaders. The main contribution of this research is to outline the process of the management of Allocated Village Fund by village leaders and to ensure that the management is both transparent and has accountability. This research used the qualitative approach. The data collection was done through interviews, observation of procedures and research of documentation collected by the regional government. The triangulation method was used to ensure the reliability of the research. The outcome of this research is expected to benefit the government of Kampar District in helping to improve the accountability and management of the Allocated Village Fund. This research was conducted in the villages of the Kampar District, Riau Province, Indonesia. Interviews were conducted with the leaders of the villages, the village secretaries and the village treasurers. The result of this research showed that the Funds were managed well by the villages who were obedient to government regulations, transparent, accountable, followed judicial processes, distributed Fund appropriately and benefited the villagers in Kampar District. However, there was one significant factor found that inhibited the implementation and management of the Allocated Village Fund and that was the inadequacy of human personnel (village leaders and government officials). Other factors that could also hinder the implementation and management of the Fund were the processing time for the disbursement of the Fund to the villages and the lack of training of village leaders.

Keywords: *Allocated Village Fund, Transparency, Accountability*

1. INTRODUCTION

The policy on village finances from the Central Indonesian Government was implemented as a result of the decentralization of the financial system. This meant that villages could be more autonomous. This was originally written in The Law No. 32 [1] in regards to the financial relationship between the Central Government and the Regional Government. Therefore the Central Government expected the Regional Government would function more independently and especially that village governance would also become more independent in its finance management. According to the Regulations of the Department of Internal Affairs [2], the management of Village Finances (VF) would incorporate all these aspects: planning, implementing, management, reporting, and finance responsibility [3].

The independence of villages in the formulation of government administration and the development of programs at the village level requires an urgent implementation and a village financial management system [4]. Because substantial monetary Fund are given from the Central Government, accountability is expected of the Provincial Government, the Regional Government and the villages who are required to organize their own governance and development of proper implementation process. Furthermore, with the increase of the village peoples demands towards good governance there has been pressure on the Central Government and the Regional Government to implement public accountability [5]. Accountability can be defined as a form of obligation to account for the success or failure in implementing the organization's mission in achieving its predetermined goals and targets stated beforehand through periodical reporting [6].

Yuliarta [6] also regulates the village arrangement. The village arrangement aims to create effective implementation of village governance, to quickly improve the prosperity of the villagers, improve the quality of public services, improve the quality of village governance and to improve the competitiveness of the village. The preparation of the Village Revenue and Expenditure Budget (VREB) must meet several principles, namely legal compliance, orderly governance, public order, openness, be proportional, professional, accountable, effective, use local wisdom, reflect diversity and have the participation of all the village community.

The most important principle of those stated is that of accountability. Accountability is the principle which states that each activity and the final result of the activity is accountable to the village community according to [6]. In the context of public organizations, public accountability means the provision of information and the disclosure of information about the activities and financial performance of the government to the parties concerned. The Central Government and the Regional Government must be subject to giving information to fulfill the public rights [7]. Public accountability is needed to anticipate and minimize the emergence of divergent government [8]. Bureaucracy accountability in implementing programs for the benefit of the community is an obligation that must be implemented. This is because the community as the target group of a program always demands transparency and accountability in the budget process [8, 14].

Concerning to the accountability of the management of AVF can be defined as the realization of the village leader to be responsible to account for the AVF which has been trusted to the village leader. This is to achieve the goals that have been stated through the process of periodical reporting and accountability [9]. The village financial report is a form of transparency, which supports the requirement of accountability and the existence of openness by village leaders on the management of activities and public resources. If the village financial report can be done well, then the performance of the village leader's work will increase [10].

One of the purposes of regional financial accounting is to provide complete, precise and accurate financial information. The regional financial accounting can then be justified and can be used as a basis for evaluating the past financial performance to make economic decisions by external parties of local government for the future. Thus, the accountability of the village financial statements should be held responsible. From several regencies located in Riau Province, Kampar Regency is one of the most autonomous regencies. It has implemented the principles of region autonomy by optimizing the potential of the villages to shape a clean governance process. In 2019, Kampar district got village funds Rp 209.669.588,-

Currently, the situation of the management of village Fund in Kampar Regency is as follows;

Firstly, there is limited regulation. The goodwill and political will of the government in presenting particular regulations to villages was insufficient and so far has not helped all the leaders of the villages and their staff. This condition is seen from the delays and difficulties encountered by the village leaders in planning activities and managing AVF. Almost all village legislations that mandate the existence of regulatory accountability from the local and regional governments have not yet been followed up.

Secondly, in regards to institutional regulation, (in the form of incomplete regulations and technical guidance on the implementation of the village finance regulations), there is the potential of from two different authorities; The Ministry of Internal Affairs with the Ministry of Village, Development of Disadvantaged Regions, and Transmigration. It is not transparent the formula for the distribution of the village Fund according to [10] is considered to be less than fair. The obligation of preparing Accountability Reports (AR) by the village was not efficient, mainly because of the overlap of regulations, the unavailability of the standard price of goods or services used as a reference for the villages in preparing the Village Revenue and Expenditure Budget (VREB), the low transparency of the plan of use and accountability of the Village Revenue and Expenditure Budget (VREB).

The allocation of the village Fund can also cause concerns to some stakeholders. This is because not all village leaders and staff have the capability to spend Fund nor make Accountability Reports (AR). Surely this will be a challenge in the administration of Village Finances. Following, the lack of accounting knowledge about the village Fund by village leaders and staff to manage the Fund. In fact, many villages did not take advantage of this privilege. The dependence of Fund from the central government and local government is still very strong. Because of this, villages still do not optimize the income resources based on the wealth and potential of the village. The preparation and the implementation of Village Revenue and Expenditure Budget (VREB) should be filled with programs that are needed by the people but have not been conducted yet. For instance, physical development activities are not implemented by the Village Revenue and Expenditure Budget (VREB).

This research focused on the accountability and management of AVF and the factors which inhibited the good management of the village Fund. The main aim was to create a transparent and accountable village Fund procedure, and thus give benefits so that villagers can enjoy being empowered through their local village economy.

2. LITERATURE REVIEW

2.1. Accountability Concept

According to the [11], accountability is an obligation to give responsibility or an answer and explain the effort and action of the individual/leader of a unit or organization to a party who has the right or has the power to ask for responsibility. Accountability is very important to guarantee the values of efficiency, effectiveness, reliability, and predictability. "Accountability" is not an abstract concept but a concrete one and should be determined by regulations through a very specific set of procedures on the issues to be accounted for.

2.2. Management of Village Fund

Institutionally, the village is regulated by the [6] which is about a village which becomes the basis of its jurisdiction. The regulations explain about village finances, starting from the general provision, income sources, Village Revenue and Expenditure Budget (VREB) and its management, to the formation of a board for village businesses. These rights and obligations create income, expenses, accounting, and the management of Village Finances.

[2] Explains that the Village Finances (VF) is the right of every village and an obligation to the village. It can be valued with money and other things that are like money or things related to the rights of the village or obligated to the village. The source of village income comes from the village's original income, Fund from the government, and results from a village-owned enterprise. The implementation of regional government business by the village government will be funded by the Village Income and Expense Budget., while the implementation of central government business conducted by the village government will be funded by the Village Income and Expense Budget.

2.3. Transparency

The article 4 Paragraph 7, of [12], gives guidelines on Regional Finance Management (RFM) and states that transparency is the principle of openness which enables people to know and access information about regional finances. With the existence of transparency, there is a guarantee for access and freedom for everyone to get information about the running of government. Also the information about Government policies, its planning, and the implementation process, and the results achieved. Open information is expected to produce healthy political rivalry, tolerance, and policies made and based on public preference.

Transparency becomes very important for the implementation of government functions in carrying out the mandates from the community. Considering the

government has the authority to make various important decisions that affect many people, the government has to provide complete information about what it does. With transparency, falsehood is difficult to hide.

The transparency principles can be measured through a number of indicators [13] as follows: 1) the mechanisms which guarantee a system of openness and standardization of all public service processes, 2) the mechanism which facilitates public questions about various policies and public services, or the process within public sector; 3) mechanism which facilitates reports or spreading information or the deviation of public service staff in-service activities. The government's openness on various aspects of public services will, in the end, make the government responsible to all stakeholders concerned with the processes or activities in public sectors.

3. METHODS

3.1. Types of Research

The approach used in this research was qualitative research. The data collection was obtained through observation, interviews and the reviewing of documentation. Subsequently, data processing and data analysis were performed, the report arranged, and conclusions made from the data obtained.

3.1. Types of Research

The type of data used was primary data and secondary data. Primary data was obtained

through interviews with village leaders or with those who create or obtain information and data. While the secondary data was obtained from documents in Kampar Regency related to the AVF program in 2019.

3.2. Data Collection Technique

The data collection technique was by interview, from documentation, and through observation. The interviews were done by using open-ended questions and also used a Handycam to record. The interviews by on of highly competent participants. Documentation was done by collecting, analyzing, and processing the data which then produced a collection of documents explaining many aspects of the AVF and their corresponding activities. While observation was done by direct observation of the situation.

3.3. The Research Participants

The interviewed participants of the research were the village leaders, village secretaries, and village treasurers.

3.4. The Location of the Research

The location of the research was in 15 villages in the Kampar Regency, Riau Province, Indonesia in 2019.

3.5. Data Reliability

To test the reliability of the data obtained the technique “Data Triangulation” was to be used. The type of data triangulation technique used is to source three types of data that can be compared and rechecked. This means the degree of confidence in certain information can be obtained through the process of time and different tools in qualitative analysis. These can be achieved in the following ways: (1) comparing observation data and interview data; (2) comparing what people say in public and what they say in private; (3) comparing what certain people say in the research situation and what they say at other times; (4) comparing someone’s perspective and other various peoples opinions and points of view (ie (villagers and government officials); (5) compare the result of the interview and the content of related documents [15].

4. RESULTS AND DISCUSSIONS

4.1. The Description of Research Area

Kampar Regency is one of many regencies in the Riau Province which has an area of 10.928,20 Km² and is divided into 250 villages. In 2019, there was 21 district in Kampar Regency. The population of the Kampar Regency in 2019 was 688.204. This consists of 354.836 males and 333.368 females. For those seeking work, the job seekers in Kampar Regency in 2019 was dominated by senior high school graduates and undergraduates. As for the Kampar Regency population aged 15 years old and older who worked, the dominated population age group was 25-54 years old, which was around 75% of the working population.

4.2. The Accountability of Village Fund Allocation (VFA) Management

Based on the results of the interviews completed, the Allocated Village Fund Accountability (VFA) program was in 250 villages of 21 districts in Kampar Regency and was shaped by four stages; planning, implementing, supervision and responsibility. This is by the [16] concerning the Guidelines for Village Finance Management (GVFM) in Kampar Area, [16] about the AVF and [17] about the methods of distribution, determination, and details of the Village Fund (VF) for villages in the Kampar Regency Budget 2017.

4.3. The Planning Stage of Allocation Village Fund (AVF)

The planning of AVF is an activity to aid village development. The planning for AVF is necessary to be done so that the usage of Fund can be more effective, efficient, economic and right on target. The planning of the use of AVF in 250 villages in 21 districts was obtained through the results of village planning conferences and the results adapted for the AVF.

The planning of AVF was done by encompassing the aspiration and the needs of the community through village discussions or meetings. In Kampar Regency, village meetings talked about the planning of the Village Revenue and Expenditure Budget (VREB) and Community Consultations on Development Planning (which is held annually). This is in line with the result of the interview with the secretary of Binuang Village, Kampar Regency (Mr. HD on July 22th, 2019):

“For the AVF, the community participates because the activities in that village start from discussions in the neighbourhood and then is taken to village discussion, and then this activity comes to realization”. Also he also added “Before the village meeting, there was a process to make 11 teams. The results of the 11 teams were given to the village leader to be evaluated. After planning had been done, there was more discussion at the village level”.

Also, this was also expressed by the secretary of Pulau Gadang (Mr.AW) Village who said that, “the community participates and the planning process is based on work plans of the village government team”. Also, the secretary of Pongkai Istiqomah Village (Mr. MD on July 12th, 2019) explained, “The planning adjusts to the program established by the government which is in four fields such as government, development, community welfare, and community development”. He also added, “The work plans created are based on Medium-Term Development Plans (a five-year development plan drawn up at village level) and the Rural Development Plan (an annual plan for village-level development). Most people are in support of these plans”.

Next, the result of the interview with the village leader of Sipungguk Village (Mr. A on June 15th, 2019).

“The planning process follows defined stages such as discussing activities which wanted to be attached in Village Revenue and Expenditure Budget (VREB) with the Village Council (VC) then prepares Medium-Term Development Plan (MTDP) and Rural Development Plan = RDP and the last the Village Revenue and Expenditure Budget (VREB)”.

The result of the budgeting planning and programs that have been approved by the Village Regulations becomes the guideline on village governance and village development within one year. The AVF planning in Kampar Regency met the criteria of transparency and accountability which meant it was known by the whole community to be providing information about the programs that were implemented. Information was given through meetings and announcement boards.

4.4. The Implementation Phases of Village Fund Allocation

In the implementation of the AVF, the village government officials have a very important role because

they must ensure the execution of the implementation plan, as well as members of other implementation committee. So that the development in a village can run well, an implementation team is necessary because they can work together in managing the process of development.

This is in line with the interview with the village leader Village, (Mr. Z), on June 14th, 2019:

“In Ganting Damai Village, the implementation process is suitable with the planned budget plan and the management team of the Allocated Village Fund has been running well and the coordination has been quite well established”.

The same thing was said by the secretary of Koto Tuo Village (Mr. AS on July 23th, 2019);

“By the Rural Development Plan (RDP) of the village, the plan has been written and observes our Medium-Term Development Plan (MTDP), it cannot diverge from village MTDP plan for activities in 2019, Also there was a high-quality management team and it had a great ability to work well together and cooperate with the development and economic advancement”.

Furthermore, the secretary of Binuang Village (Mr. HD on July 22th, 2019) in an interview with him said:

“Before formulating the budgeting, the process was to formulate 11 teams, these teams produced Rural Development Plans (RDP), then the Rural Development Plans (RDP) became the basis of Village Revenue and Expenditure Budget (VREB which has been undertaken by the Village Secretary. In addition, the coordination among members of the management team ran well, starting from the village government, Village Council, Public Empowerment Agency for Villages (PEAV), Rural Community Empowerment Force (RCEF), public leaders, youth leaders, and all representatives of the community as proven by the village conference which represented them”.

Next is the result of the interview with the village leader of Muara Takus Village (Mr. HS in June 23th, 2019), he said,, “The implementation AVF follows the existing procedures, will issue Payment Request Letters (PRL) and Minimum Service Standards (MSS) first by the treasurer in paying to the relevant department for the implementation of the activity”. Also, management is suitable for the fields of government business and public business”.

In the implementation stage of AVF in 250 villages in Kampar Regency, each village has given information openly and transparently to the community about any developments that had been done. Village Leadership posted announcements through street banners which contained the physical schedule of the implementation. Additionally, the street banner mentioned the usage of 2019 AVF money. The AVF aims at empowering the

physical development of the villages by improving basic infrastructure. The empowerment of the community was found to have correlate with the improvement of the community’s economy.

4.5. The Supervision Stage of the Allocated Village Fund (AVF)

Supervision is carried out on government and developers so that implementation does not diverge from the stated plan and rules applicable to the physical implementation or financial management. The monitoring of the functionality of the AVF is supervised by the monitoring departments or the Kampar Regency Government. The Kampar Regency Government has 21 districts that conduct the supervision.

The Regency and Districts governments are required to guide and supervise the implementation of the AVF and its management. Based on the evidence in the field, supervision by the Provincial, Regency, and Districts Governments occurred in the management of the AVF in Kampar Regency by regulations. This observation was strengthened by the result of the interview with the village leader of Sipungguk Village (Mr.AB on June 15th, 2019): “In the last 3 years, the management of the AVF was done well, and there were no fictitious village activities”.

The village leader of Ganting Damai Village (Mr. A in June 14th, 2019) also commented:

“The management of the AVF was done well in our village, however in the case of delays we tried to follow the procedures so we could do management well”.

Next comment comes from the interview with the village leader of Pulau Jambu Village (Mr. M on June 13, 2019):

“Every stage of the implementation of activities was carried out by the provisions”.

4.6. The Accountability Stage of Allocated Village Fund

The accountability of the AVF is integrated well with the accountability of the Village Revenue and Expenditure Budget (VREB). In the accountability of the AVF, the village leader has the role to be the responsible person for the management team. The accountability covers all stages of the AVF management; starting from the planning stage, implementing stage, to the supervision stage. Each activity done in the management of the AVF is written down and systematically proven in the form of reports. The report consists of periodical reports and a final report. This is strengthened by Ministry of Internal Affairs Regulations [2] about the guidelines of Village Finance Management in the Kampar Area.

Periodical reports become are the job of the village treasurer and are completed no later than the 10th of the following month. The village treasurer must account for money through accountability reports to the village leader. The Final Report contains the report on the usage of the Village Fund Allocation which covers the implementation, the absorption of Fund, and the final settlement of the used Fund. This Final Report is reported at the latest by the 31st December in that year and conveyed to the Head of the Regency.

This is in line with the results of the interview with the village leader of Tanjung Alai Village (Mr. K on June 19, 2019) who said that, "In making the accountability report, the village treasurer is helped by the village committee". Mr. K adds that a form of responsibility to the community is by making pamphlets or banners in public area or have announcements at the village leader's office".

The same thing was said by the secretary of Gunung Bungsu Village (Mr. SD on July 18th, 2019), "After the budgeting year, there is a meeting conducted by the village government to convey and share the achievements in the previous year".

4.7. Reporting

Reporting is done to know about the activities completed through the Allocated Village Fund, starting from the planning stage, the implementation, and the supervision stage. The reporting is also done as a form of responsibility for the village's government to the community and ensures the government is transparent in its processes. Also, reporting is used as evaluation material for the management of the AVF and ensures it has been running effectively, efficiently, economically, and to know the AVF implementation process has been run by the applicable government regulations.

There are two forms of reports; periodical reports and Final reports. The periodical report is done by the village treasurer to the village chief by the latest date of the 10th of the month. That report includes the details of the acceptance of Fund and the usage of Fund. While the final report is made at the end of every budgeting year and the latest it can be reported is on the 31st of December in that year and submitted to the Regency, in this case, the Head of Village Government through the Districts Head of Government. The title of the Final report is the Fund Realization Accountability Report and Accountability Letter. The treasurer's accountability report to the village chief is not required if no Fund were accepted into the village account.

This is in line with the result of the interview with the treasurer of Binuang Village on June 20th, 2019: "If there is a remainder from the budgeting of costs it remains in the village bank account. Ready for the withdrawal process after the new budget is given in the next year.

Those Funds will be involved in the activities of the next year".

Then the result of the interview with the treasurer of Pulau Jambu Village (Mr. M on June 13th, 2019) firmly stated that:

"The unspent money of the budgeted costs will be put into next year's budget. For example, if there is money leftover in 2018, then the left over money will remain in the village account and will be put into the next year's budget, which is 2019".

4.8. The Application of the Accountability Principle: Transparency

Transparency guarantees the community has access to all information related to the AVF. Basically, when the community has participated in the management of the AVF, it automatically means the village government has become transparent to the community. In the last few decades, budgeting transparency has become the foundation of accountability [8]. With participation, the community can know the amount of Fund managed by the village government, the types of activities conducted, and that the village government is held accountable by the community knowing what activities they have implemented.

This is in line with the result of the interview with the village leader of Sipungguk Village on June 15th, 2019: "The people participated in the management of the AVF and this created transparency".

Then the same thing was also noted by the village secretary of Ganting Damai Village (Mr. A) on June 14th, 2019) and he said: "Transparency is shown in our village by making pamphlets or putting up banners in public places and also putting up notices in the office of the Village Leader". Also, he also stated that "The participation of the Air Putih Village community started from the planning of work program which we had planned based on Medium-Term Development Plan (MTDP) and Rural Development Plan (RDP). Predominantly the people highly support and involve based on [2], the elements and parts of the village, and the existing village institution".

Next, the same thing was also mentioned by the village leader of Pulau Jambu Village (Mr. M) based on the result of our interview on June 13th, 2019: "The people are involved in every process of village fund allocation". The same thing also stated by the treasurer of Koto Masjid Village (Mr. S) in June 15th, 2019: "The village government is highly transparent about the AVF and is managed by that village, as an evidence we publish the activities to the people in the form of banner about the usage of the village fund".

4.9. The Benefits of Allocated Village Fund (AVF)

Towards The Villagers Economy Empowerment in the Kampar Regency

Community empowerment does not only related to the adequate facilities and infrastructure but more importantly is to empower the community and give a better life by utilizing all resources provided. Empowering the community is done by putting to improve the standard and the status of the community in their current position. The way to empower the people is by giving the Fund from the AVF program. The AVF from the government gives a lot of help because the Fund empowers the people physically and non-physical.

This is strengthened by the result of the interview to village leader of Lubuk Agung Village on July 25th, 2019:

“The program to empower the community non-physically is through road cementation, building concrete moats and providing clean water. For communities empowerment physically it is through the building education facilities for early age children and Maternal and Child Health Services.

Next, the same thing is also said by the secretary of Koto Tuo Barat Village (Mr. T) in July 23th, 2019 based on the result of the interview:

“If physical development is related to the infrastructure of the community’s basic needs, then the empowerment of the community has a direct correlation to the improvement of the community’s economy”.

J. Inhibiting Factors in the Management of the Allocated Village Fund (AVF)

The management of AVF in every stage from planning, implementing until accounting still has some obstacles in its implementation. However, that obstacle must be minimized so that the AVF implementation can run well, be punctual and on target. Besides that, that implementation must be able to reflect the transparency principle, be accountable, orderly and disciplined.

One of the factors that can inhibit the process of AVF implementation is the inadequacy of the human resources, especially in village roles like the village leader, the village secretary, the treasurer of the village. Besides, another factor is the lengthy process of disbursement of the village Fund thus hindering the process of implementing the AVF. Then, another factor is in the development process, the community gives input in the form of suggestions on activities that should be conducted by the village. Next, it is advisable to conduct training for the village leaders to increase their skill in doing the activities of managing the AVF and its required reporting.

This is strengthened by the result of the interview with the treasurer of Gunung Bungsu Village (Mr. S), on July 18th, 2019:

“The process of withdrawing the village fund takes a long time because each village has to prepare the accountability report first, and this is because of the weakness of the human resources”.

Then the same thing is mentioned by village leader of Muara Takus village who we successfully interviewed (Mr. HS) on June 23th, 2019:

“The complaints always occur in every village. However, when people’s complaints are too many, we filter it based on the scale of priority. Then in the stage of development sometimes there was still a little problem but we overcame it and quickly finish it. Another factor in the management of the AVF is the delay of receiving the Fund from Kampar Regency”.

Furthermore, the same thing was found based on the interview with the secretary of Merangin Village (Mr. YF) on June 11th, 2019:

“There are obstacles in the development process. In this case, the community gives input in the form of proposed activities that can be conducted by the village”.

5. CONCLUSION

The management of the AVF generally fulfills the principle of accountability so it can be concluded that it has been done accountably, although there are still some parts that need to be improved like the ability in using the computer/mobile application SisKeuDes (a Village Financial System). It also seems that the village government is an open government because it enables the community to have a larger access to information about the AVF and the kinds of activities conducted. In the management of the AVF it is necessary to consider and obey the principles of the management of the village finance. Village finance must be managed in an orderly manner, obedient to the Regulations, transparent, accountable, followed judicial processes, be proper and beneficial for the people in the village. Participation and transparency are two things that need to be considered. When society is involved (participates) then automatically the transparency principle can be fulfilled. The success of a development program can only be effective when all stakeholders can participate, starting from the program arrangement through the supervision and the evaluation of the program. Two aspects that are also important are competencies because one of the requirements for participants is they must have competence in what will be done. The procedure of the village finance management conforms with the [2] about the management of village Fund. The principle of the management of the AVF is transparent and encourages participation. The the village fund procedure covers: planning, implementing, supervision and reporting. The

Central Government and Provincial Government provide guidance and supervision. Training is given to village leaders and detailed explanations of processes done at village leadership level as well as monitoring of the finance management completed by the Regency inspectorate.

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