

IMPLEMENTATION AND ACCOUNTABILITY OF FINANCIAL MANAGEMENT IN KEDUNGWARU VILLAGE, TULUNGAGUNG

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Abstract: The problem in this study is the measurement of the performance of the village government's financial statements in Kedungwaru Tulungagung in managing the village income and expenditure budget by focusing on financial performance analysis based on Permendagri No. 113 of 2014. This study uses a qualitative descriptive approach, using primary data sourced from APBDes from the period 2019-2021. The data analysis technique in this research is using trend analysis. The results of this study explain that financial reporting performance in terms of independence is in a constructive category, meaning that the intervention of the central, provincial and district governments has decreased because the village government is quite capable of managing its local autonomy. The results are obtained from the effectiveness of village finances that meet the criteria required by Permendagri No. 113 of 2014. Financial efficiency in the inefficient category exceeds the standard provisions of above 60%. Operational expenditure obtained by the average operating expenditure issued by the Village Government is appropriate. The growth of financial income obtained on average has fulfilled the element of financial performance accountability, because it has been able to maintain and increase its growth from one period to the next.

Keywords: Implementation, Accountability, Financial Management
