Internal government supervision in improving accountability for forward village financial management in North Lampung

Muhammad Erwinsyah*, Institut Pemerintahan Dalam Negeri, Jatinangor, West Java, Indonesia
Tjahya Supriatna, Institut Pemerintahan Dalam Negeri, Jatinangor, West Java, Indonesia
Djohermansyah Djohan, Institut Pemerintahan Dalam Negeri, Jatinangor, West Java, Indonesia
Ika Sartika, Institut Pemerintahan Dalam Negeri, Jatinangor, West Java, Indonesia
*Email for Correspondence: muhammaderwinsyah8@gmail.com

ABSTRACT

The aim of this research is to analyze and determine the supervision of financial management in developed villages, the supporting and inhibiting factors for the supervision of financial management in developed villages and the government's internal supervision model in increasing accountability for financial management in developed villages in North Lampung Regency, Lampung Province. This research uses the supervision theory proposed by Ndraha. The research method used is a qualitative approach with descriptive research type. The data analysis technique used is data reduction and drawing conclusions. The research results show that the village government has understood the supervision standards for village fund management which have been adjusted by referring to the regulations set by the central government which have substantially determined the scope, mechanisms, actors, officials, monitoring tools and funding/financing of supervision in the regions. Performance measurement has been running constantly and continuously because changing regulations require regular supervision and village funds, this is demonstrated by the existence of technical regulations issued by the government and adapted to regional needs. The government's internal monitoring model in increasing the accountability of advanced village financial management in North Lampung Regency, Lampung Province, through the SIMONDes application in order to provide sanctions and rewards related to government accountability and village finances.

INTRODUCTION

In order for village financial management to be more accountable, a supervisory mechanism is needed. All parties can be involved in the supervision mechanism, namely village communities, Village Consultative Bodies (BPD, Badan Permusyawaratan Desa), Government Internal Supervisory Officers (APIP, Aparat Pengawas Intern Pemerintah), Sub-districts, Audit Board (BPK, Badan Pemeriksa Keuangan), Indonesian State Police, Indonesian Prosecutor's Office, and even The Corruption Eradication Commission (KPK, Komisi Pemberantasan Korupsi) (Lekipiouw et al., 2021; Sugito et al., 2023; Wicaksono et al., 2021). At the central level, the supervision has been carried out in synergy with all parties. In order for the supervision mechanism to be more effective, it is possible to impose sanctions on parties who do not implement the provisions as stipulated (Agusti & Sabeni, 2013; Cherednychenko, 2020; Kiselyova, 2020; Kristiani et al., 2021). With these sanctions, it is expected to minimize violations in village financial management. The central government synergizes between ministries and regions in a large manner by involving the community and supervisory officials (Bergh, 2010; Evendia & Firmansyah, 2021; Shaw et al., 2014). So, as mentioned earlier, village finances are supervised by various parties, from village communities, sub-districts, Village Consultative Bodies, Government Internal Supervisory Officers (APIP), Audit Boards, Indonesian Police, Indonesian Prosecutor's Office and the Corruption Eradication Commission. In addition, it is also supervised by the Ministry of Finance in synergy with the Ministry of Home Affairs and the Ministry of PDTT. The Ministry of Finance plays a role in the development and supervision of village fund management officials and evaluation of village financial budgets.

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Regulation of the Minister of Home Affairs (Permendagri, Peraturan Menteri Dalam Negeri) Number 71 of 2015 concerning Supervision Policy in the Environment of the Ministry of Home Affairs and the implementation of Regional Government in 2016 which confirms that one of the supervisory activities of the Government Internal Supervision Apparatus (APIP) is to supervise village funds and village finances. This supervision aims to provide adequate assurance that village finances have been carried out in accordance with the provisions, especially related to the right location, right conditions, right channel, right amount, and right use (Ilyas H & Muchlis M, 2016; Pertiwi, 2016). APIP supervision is directed to prevent village financial irregularities (Gafar et al., 2022; Purba et al., 2022), so APIP must design a village financial supervision program that is able to act as a prevention/repressive not a repressive action.

APIP functions as an early warning system, must be able to assist village financial management. APIP must also design a village financial supervision program that supervises village compliance in its management. APIP must also respond if there are community complaints related to village financial management through clarification/study and/or special examination/investigative examination. The provincial APIP supervises pre-distribution, distribution, and post-distribution. District/city APIP supervises pre-disbursement and use, disbursement and use, post-disbursement and use. This supervision is in the form of evaluation and monitoring as well as examination with a specific purpose. Supervision by the Government is mandated by Article 373 of Law Number 23 of 2014 concerning Regional Government, the Central Government conducts guidance and supervision of the implementation of provincial Regional Government. The Governor as a representative of the Central Government conducts guidance and supervision of the implementation of the district/city Regional Government. This guidance and supervision is nationally coordinated by the Minister c.q. the Minister of Home Affairs.

Supervision carried out by provincial and district/city governments is mandated by Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Administration. Article 19 of the government regulation states that in addition to coaching and supervising regional officials, the regent/mayor conducts guidance and supervision of villages. This supervision also includes village funds. In conducting guidance and supervision, the regent / mayor is assisted by the sub-district or other designations and the district / city inspectorate.

The rollout of Village Funds, ADD and other village revenues in 2015 until now, the large financial potential of villages is also inseparable from the potential for fraud committed by village apparatus, including in North Lampung Regency which consists of 232 villages. This is due to several factors including the unpreparedness or lack of human resources of the village apparatus, less optimal guidance and supervision that has been running partially from the relevant Regional Apparatus.

According to the Law Enforcement Officer (APH) of North Lampung Regency, in the last 5 years there have been at least 50 community complaints per year related to alleged village financial irregularities, and even 5 Village Heads have been prosecuted by Law Enforcement Officers (APH) due to fraud and criminal elements.

The report on the results of the assessment of village financial management in North Lampung Regency for the 2019-2021 period can be seen in table 1 below:

<table>
<thead>
<tr>
<th>Information</th>
<th>2019</th>
<th>2020</th>
<th>2021</th>
</tr>
</thead>
<tbody>
<tr>
<td>Predicate A</td>
<td>19</td>
<td>8,19</td>
<td>97</td>
</tr>
<tr>
<td>Predicate B</td>
<td>40</td>
<td>17,24</td>
<td>61</td>
</tr>
<tr>
<td>Predicate C</td>
<td>70</td>
<td>30,17</td>
<td>79</td>
</tr>
<tr>
<td>Prediction D</td>
<td>103</td>
<td>33,40</td>
<td>51</td>
</tr>
<tr>
<td>Sum</td>
<td>232</td>
<td>100,00</td>
<td>232</td>
</tr>
</tbody>
</table>

Source: Regional Inspectorate of North Lampung Regency

This problem also arises because it has not been fully understood by implementers in the regions, especially in village governments. The amount of Village Funds has not been aligned with the ability of human resources (apparatus) both technically and mentally. The managerial capabilities of village government and finance starting from planning, implementation and reporting have not been fully fulfilled and carried out by the village apparatus. Potential problems that will arise are the existence of unyears, incompetence and the risk of misuse (fraud). This fraud is corruptive behavior, embezzlement of village assets and fabricated reports. These three things are very possible in village financial management.

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The potential problems mentioned above need to be anticipated and prevented as early as possible, so that village funds can have an impact on community welfare. For this reason, all components, village assistants including supravillage agencies, namely sub-districts, regional apparatuses and inspectorates as the Government Internal Supervisory Apparatus (APIP) must synergize in the development and supervision of government and village finance.

As explained above, based on Government Regulation Number 12 of 2017 concerning Local Government Development and Supervision in Article 19, the regent/mayor is obliged to conduct guidance and supervision of the village. In conducting village development and supervision, the regent/mayor is assisted by the sub-district head and inspectorate and the regent/mayor assigns the relevant regional apparatus.

Guidance and supervision by the Regent carried out by the relevant Regional Apparatus must be able to reach the entire series of village government implementation from planning, implementation, reporting to accountability. Related to the role of APIP in the era of reform and digital transformation or the industrial revolution 4.0 requires an increase in human resources as a government supervisory apparatus and the need for adequate mastery of information technology. Especially through the current regulations, APIP's role is not only as an examiner but is more described as an early warning through a repetitive or preventive approach. APIP is also encouraged to become Quality Assurance which is expected to be a driver of improving performance quality and increasing government and financial accountability.

Seeing the crucial role of APIP in the midst of today's challenging developments and dynamics, a model is needed that collects a series of actions according to the authority of APIP Districts to intervene in the administration of village governance and finance. The aim of this research is to analyze and determine the supervision of financial management in developed villages, the supporting and inhibiting factors for the supervision of financial management in developed villages and the government's internal supervision model in increasing accountability for financial management in developed villages in North Lampung Regency, Lampung Province. The research is expected to give more glimpse into the topic discussed, especially in regional financial management in Indonesia.

METHOD

Qualitative research in this case was used to explain and understand the phenomena occurring in village financial management supervision. This research uses the supervision theory proposed by Ndraha (2003). The research method used is a qualitative approach with descriptive research type. The data used were obtained from observations and documentation of sources like books and scientific journals. The data analysis technique used is that from Miles and Huberman (2014).

RESULTS AND DISCUSSION

Internal Supervision of Advanced Village Financial Management in North Lampung Regency, Lampung Province

The Existence of Norms, Rules or Standards

The establishment of supervisory standards is in accordance with the objectives, objectives and regulations referring to regulations set by the central government (in this case Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management) which has substantially determined the scope, mechanisms, actors, officials, supervisory tools and funding/financing of supervision in the regions.

The suitability of determining the use of village funds is carried out based on the authority of the village. The village's authority to regulate and manage village finances is limited to village authority based on the right of origin and village-scale local authority. The suitability of procedures for determining village authority is carried out based on:

1) That the district/city government conducts identification and inventory of authority based on the right of origin and village-scale local authority by involving villages;
2) That based on the results of identification and inventory of village authorities, regents/mayors on the list of authorities based on matters of origin and village-scale local authority in accordance with laws and regulations;
3) That the regulation of the regent/mayor is followed up by the village government by establishing village regulations on authority based on the right of origin and local authority at the village scale in accordance with local situations, conditions, and needs.

Activities financed with village funds must be based on village authority that has been determined by village regulations, therefore activities financed by village funds must be included in the list of village authorities. Thus, the village is authorized to make village regulations that regulate the use of village funds to finance activities in the village.
The establishment of supervisory and technical supervision standards brings appropriate and measurable performance based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Minister of Finance Regulation Number 190/PMK.07/2021 concerning Village Fund Management and North Lampung Regent Regulation Number 52 of 2018 concerning Village Fund Management.

**The Existence of Efforts to Monitor Activities that are Regulated by Norms**

The North Lampung Regency Government has consistently implemented procedures and technical supervision of village fund management based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Minister of Finance Regulation Number 190/PMK.07/2021 concerning Village Fund Management and North Lampung Regent Regulation Number 52 of 2018 concerning Village Fund Management.

The North Lampung Regency Government has defined all the elements carried out, who is responsible, the locus of activities, the time, when the activities will be carried out and how the activities are planned to be carried out in the Supervision of Village Financial Management in North Lampung Regency, Lampung Province, have not all been identified due to budget constraints, and those responsible are local cadres.

Thus, the village government has understood the supervisory standards for village fund management which are adjusted by referring to regulations set by the central government which have substantially determined the scope, mechanisms, actors, officials, supervisory tools and funding/financing of supervision in the regions. The establishment of supervisory and technical supervision standards brings appropriate and measurable performance based on Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management, Minister of Finance Regulation Number 190/PMK.07/2021 concerning Village Fund Management and North Lampung Regent Regulation Number 52 of 2018 concerning Village Fund Management. The district government has set goals and objectives has defined all the elements carried out, who is responsible, the locus of activity time, when the activity will be carried out and how the activity is planned to be carried out in the Village Financial Management Supervision in North Lampung District, Lampung Province, has not all been identified due to budget constraints, and the local cadres are responsible.

**Existence of Sufficient, Reliable and Timely Available Information about the Activities in Question**

Supervision of Village Financial Management in North Lampung District, Lampung Province, must be carried out constantly and continuously because changing regulations require periodic supervision of village funds, this is indicated by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office.

There is already a routine supervision system and whether the performance measures are effective and correct in the Supervision of Village Financial Management in North Lampung Regency, Lampung Province. The financial supervision system from the Community Empowerment and Village Government Office is an activity in the DPA DPMD North Lampung Regency.

Supervision is carried out to avoid delays in the determination of Regional Head Regulations, ensure the distribution of village funds on time and in the right amount, avoid delays in the distribution of village funds in the next stage, and to find out the amount of village funds that have not been distributed from the Regional General Cash Account (RKUD) to the Village Cash Account (RKD) for the previous Fiscal Year.

Article 143 paragraph (1) of the Regulation of the Minister of Finance (PMK) Number 50/PMK.07/2017 concerning the Management of Transfers to Regions and Village Funds states that monitoring of the allocation, distribution, and use of Village Funds is carried out by the Ministry of Finance e.g. Directorate General of Finance and/or the State Treasury Service Office (KPPN) together with the Ministry of Home Affairs, and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration individually or together.

**Activity Evaluation**

Supervision carried out based on performance measurement has been running constantly and continuously because changing regulations require periodic supervision, village funds, this is shown by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office. There is a routine supervision system and its performance measures have been effective and correct in Supervision of Village Financial Management in North Lampung Regency, Lampung Province. Supervision of village financial management in North Lampung Regency, Lampung Province is carried out annually and related to the reporting system through the SISWASKEUDES application has not been carried out in North Lampung Regency, Lampung Province, so the assignment process is carried out continuously because changing regulations require periodic supervision, village funds, this is shown by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office. There is a routine supervision system and its performance measures have been effective and correct in Supervision of Village Financial Management in North Lampung Regency, Lampung Province. Supervision of village financial management in North Lampung Regency, Lampung Province is carried out annually and related to the reporting system through the SISWASKEUDES application has not been carried out in North Lampung Regency, Lampung Province, so the assignment process is carried out continuously because changing regulations require periodic supervision, village funds, this is shown by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office. There is a routine supervision system and its performance measures have been effective and correct in Supervision of Village Financial Management in North Lampung Regency, Lampung Province. Supervision of village financial management in North Lampung Regency, Lampung Province is carried out annually and related to the reporting system through the SISWASKEUDES application has not been carried out in North Lampung Regency, Lampung Province, so the assignment process is carried.
out manually. Especially for the Village Community Empowerment Office, it is carried out quarterly, semester and yearly, this is done to minimize mistakes made by the village government in managing village funds.

Measuring the performance of village financial management, one of the instruments of village financial management performance is documents/data from supervision by supervisory agencies which in the future can be carried out routinely and consistently for all existing village populations to expect good and equitable village financial management performance.

There is a Decision to Carry Out an Evaluation

Comparison of performance with standards by measuring the performance of village financial management, one of the instruments of village financial management performance is documents/data from supervision by supervisory agencies which in the future can be carried out routinely and consistently on all existing village populations to expect good and equitable village financial management performance. Supervision coordination is carried out by various parties, the implementation of which is managed by the local sub-district head by forming a financial management assistance team coordinated to APIP North Lampung Regency together with the Civil and State Administration fields at the North Lampung State Attorney's Office including the provision of guidelines, guidance, supervision, consultation, education and training on village financial management, and the Village Community Empowerment Office in coordination with related agencies The Inspectorate and Regional Finance Agency in Supervising Village Financial Management in North Lampung Regency, Lampung Province, and coordinating with Law Enforcement Officials if there are indications of misappropriation of village fund financial management related to legal issues. Enforcement actions are carried out to minimize irregularities committed in village financial management, especially those that have an impact on corruption in Village Financial Management in North Lampung Regency, Lampung Province, a strategy is needed, namely preventive strategies carried out to increase awareness that to eradicate corruption not only from the government, but also the community. The ways that are done are by socialization about the dangers of corruption and the impact that will occur. In addition, it can also be done by emphasizing the impact of corruption on each education and training carried out. So from the beginning, people have realized that corruption is the main enemy in advancing an agency or even the state; Preventive strategy means preventing. This strategy is carried out as a first step in preventing and detecting problems that arise in the government. The government has developed systems and procedures to support the prevention of future cases; Repressive strategies no longer prevent but overcome by eradicating existing corruption cases.

Implementation of Evaluation Actions

Village financial management must be able to answer the needs of existing challenges. It should be shared by supervisory management with the ability to inventory all existing business processes and pour them into the control of existing supervisory risk management and continue to update according to the development of existing dynamics is still better than maintaining the status quo or doing nothing. Corrective action is defined as action taken to adjust the distorted results of real work to conform to pre-established standards or plans. To carry out corrective actions, it must be known what caused the deviation.

Deviations that are still under control of administrative errors and predictable errors because supervisory management has implemented risk management well and should be given the opportunity for reprimands issued by supervisors, except for criminal irregularities that result in no longer corrections made but prosecutions for errors. Correcting deviations in corrective consideration Village Financial Management Supervision in North Lampung District, Lampung Province is implemented based on the following steps:

Establish implementation standards. Determination of measurement of the implementation of activities. Comparing the implementation of activities with standards and analyzing deviations that occur and taking corrective actions by making improvements if there are deviations.

Considering corrective actions in village financial management, village financial management must be able to answer the needs of existing challenges. It should be shared by supervisory management with the ability to inventory all existing business processes and pour them into the control of existing supervisory risk management and continue to update according to the development of existing dynamics is still better than maintaining the status quo or doing nothing. Deviations that are still under control of administrative errors and predictable errors because supervisory management has implemented risk management well and should be given the opportunity for reprimands issued by supervisors, except for criminal irregularities that result in no longer corrections made but prosecutions for errors. Changing predetermined standards in village financial management activities should not be carried out by villages and other agencies. Changes in village fund management standards must be based on supporting regulations for village fund management implemented by the central government which are then followed by regulations from ministries/agencies and as technical guidelines, local governments will issue derivative regulations, usually in the form of regional regulations or regent/mayor regulations.
Supporting and Inhibiting Factors for Supervision of Advanced Village Financial Management in North Lampung Regency, Lampung Province

Supporting Factors
1) Adapting to environmental changes: Anticipating, monitoring and responding to changing circumstances is a supporting factor for financial management supervision in North Lampung Regency, this is to anticipate changes in micro conditions and changes in village financial management regulations that often change, thus adaptability of village fund financial managers is needed.
2) Limiting the accumulation of errors: Limiting the accumulation of errors, closer and inherent inspection/supervision and stricter inspection/supervision from the beginning by carrying out routine control/supervision checks are supporting factors Village Financial Management Supervision in North Lampung District, Lampung Province, the existence of village government control can correct deficiencies in village financial management.

Inhibiting Factors
1) Overcoming organizational complexity: The long span of bureaucracy, inadequate control/supervision system in supervising village financial management causes several obstacles, especially many agencies that must be faced by village administration in accountable for village fund management, this has an impact on complicated organizational design is an inhibiting factor in village financial management supervision.
2) Minimizing costs: Minimizing costs, reducing costs and increasing output are inhibiting factors for Village Financial Management Supervision in North Lampung District, Lampung Province, certainly not because the size of costs is adjusted to existing needs.

Government Internal Supervision Model in Improving Accountability of Advanced Village Financial Management in North Lampung Regency, Lampung Province

This government internal supervision model is a concept that researchers created with the aim that government internal supervisors need to be actively involved in every implementation of village fund management activities, because based on field monitoring the lack of role of government internal supervision in village fund management so as to provide space or loopholes for village heads to commit acts of misappropriation of village budgets due to internal government staffing has not been maximum.

This model is a model of internal supervision of local government that leads to the achievement of good governance. The model offered requires three strategic pillars, namely synchronization of the hierarchy of local government performance, synchronization of the supervisory function of the regional parliament and synchronization of the structure and governance processes of the regional inspectorate.

More specifically, the supervision of village financial management is regulated in Permendagri Number 73 of 2020 concerning Supervision of Village Financial Management, where it is expressly regulated that the supervision of village financial management carried out by the District/City APIP includes village planning, implementation, administration, reporting and accountability.

Supervision by APIP as intended, is carried out with various forms of supervision, namely review, monitoring, evaluation, examination, and other supervision. The form of supervision as mentioned above is a supervisory agenda for inspection objects (Villages) which is prepared either regularly (routinely) or scheduled based on supervisory priorities (risk-based).

The Regional Inspectorate needs to introspect whether its own governance building is adequate, especially related to the synchronization between the structure and its governance process. The governance structure and governance process are the two main pillars supporting the governance building, so it needs to be harmonized so that the Regional Inspectorate can carry out its roles and functions effectively, efficiently and optimally. This means that the Regional Inspectorate first needs to understand whether the structure and governance process itself are solid and adequate or not.

The governance process of the Regional Inspectorate can be recognized by looking at the scope of the main activities or services provided. The scope is described in 3 (three) main categories of activities or services, namely assurance, consulting and case investigation. Based on these 3 (three) main categories of activities or services, the characteristics of the program, activities, and/or sub-activities including performance benchmarks will always be attached to or characterized based on these 3 (three) main categories of activities or services. Moreover, since Permendagri 90 of 2019 concerning the Classification, Codification, and Nomenclature of Regional Development Planning and Finance was enacted, the nomenclature of programs, activities and sub-activities of the Inspectorate has also been grouped according to the three main categories of activities or services.
The North Lampung District Inspectorate on the Village experienced obstacles, namely limited personnel and supervision time where the supervisory task of the District Inspectorate was not only for the Village, but also supervision of regional equipment and other mandatory supervision in accordance with the Permendagri which regulates Regional Government Development Planning and Supervision every year. Therefore, the Regional Inspectorate of North Lampung Regency made efforts to overcome these limitations by developing a Digital-Based Supervision System, one of which has been developed is the Village Monitoring and Evaluation Information System (SIMONDes). The SIMONDes application was developed in order to assist the process of supervision of village government and finance, where the documents that are examined (such as planning documents, budget implementation, procurement of goods and services, etc.) were originally manually requested for data and carried out on-site checks (in the village), through the SIMONDes application the village government can submit data by uploading digital documents, which then the auditor / ppud The inspectorate conducts inspections digitally without being bound by space and time. This is expected to cut inspection time and costs while making it easier for village governments to present data. In addition, with the SIMONDes application, it is hoped that there will be a database from each village that is stored properly and safety and is easy to access again if one day is needed.

In order to provide sanctions and rewards related to government accountability and village finance, the North Lampung Regency Inspectorate through the SIMONDes application conducts an assessment with variables, indicators, and sub-indicators prepared through a regulatory approach (adjusted to the provisions of regulations governing these variables, indicators or sub-indicators). The assessment is carried out objectively through data input from the village government, which is then examined and assessed by Irban respectively, then the assessment results are collected and then submitted by the Inspector to the Regent of North Lampung to be given awards or sanctions.

To improve accountability of village fund management, the monitoring and evaluation process model by the North Lampung District Inspectorate is carried out with steps (description of these steps in the annex to the Guidebook “Village Information and Evaluation System) in the following figure:

![Figure 1. Model of Government Internal Supervision by the North Lampung District Inspectorate](image)

**CONCLUSION**

Internal supervision of Advanced Village Financial Management in North Lampung District, Lampung Province: a) The village government has understood the village fund management supervision standards that are adjusted by referring to regulations set by the central government which have substantially determined the scope, mechanisms, actors, officials, tools supervision and funding/financing supervision in the regions. b) Performance measurement has been running constantly and continuously because changing regulations require periodic supervision, village funds, this is shown by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office. c) Comparison of performance with standards by measuring the performance of village financial management, one of the instruments of village financial management performance is documents/data from supervision by supervisory agencies which in the future can be carried out routinely and consistently for all existing village populations to expect good and equitable village financial management performance. d) Considering corrective actions in village financial management, village financial management must be able to answer the needs of existing challenges. It should be shared by supervisory management with the ability to inventory all existing
business processes and pour them into the control of existing supervisory risk management and continue to update according to the development of existing dynamics is still better than maintaining the status quo or doing nothing.


The government's internal supervision model in improving accountability of advanced village financial management in North Lampung Regency, Lampung Province, through the SIMONDes application in order to provide sanctions and rewards related to government accountability and village finance. The North Lampung District Inspectorate through the SIMONDes application conducts an assessment with variables, indicators, and sub-indicators prepared through a regulatory approach (adjusted to the provisions of regulations governing these variables, indicators or sub-indicators). The assessment is carried out objectively through data input from the village government, which is then examined and assessed, then the assessment results are collected and then submitted by the Inspector to the Regent of North Lampung to be given awards or sanctions.

REFERENCES