

***ANALYSIS OF VILLAGE FINANCIAL MANAGEMENT  
(A Case Study in Tepos Village, Banyuglugur District,  
Situbondo Regency)***

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***ABSTRACT***

*This study aims to analyze village financial management in Tepos Village based on the Regulation of the Minister of Home Affairs Number 20 of 2018. The research employs a descriptive qualitative approach with data collection techniques conducted through interviews and documentation. The analysis focuses on the stages of planning, implementation, administration, reporting, and accountability as an integrated cycle of village financial management. The results indicate that financial management in Tepos Village at all stages has generally been carried out in accordance with regulatory provisions, as reflected in participatory planning through village deliberation meetings, implementation of activities referring to the Village Budget (APBDes), and orderly administration supported by complete financial documents. Furthermore, reporting and accountability have been prepared periodically and disseminated to the public as a form of transparency and public accountability. However, financial management practices remain oriented toward administrative compliance, while the evaluation of program effectiveness, budget efficiency, and the utilization of financial information for strategic decision-making has not yet been conducted comprehensively and sustainably. Therefore, although regulatory compliance has been achieved, improvements are still required in terms of quality and outcome-oriented management.*

**Keywords:** *village financial management, Minister of Home Affairs Regulation No. 20/2018, Tepos Village.*