

Table 1.3 The compliance indicators in this research.

No	Compliance Indicators	Explanations
1	Planning	Which includes the preparation of the Village Budget Draft (Rancangan APBDesa) based on the Village Government Work Plan and other relevant documents
2	Implementation	Which includes verifying that revenues collected and expenditures are supported by valid evidence and other relevant documents
3	Administration	Which includes the administration carried out by financial officials, such as maintaining cash books, subsidiary ledgers, expenditure procedures, and verifying reports and other related documents
4	Reporting	Which includes the submission of the first-semester APBDesa implementation report and the activity realization report, along with other relevant documents
5	Accountability	Which involves assessing the submission of accountability reports at the end of each year and informing the public through the media and other relevant documents

Source: Data processed by researcher, 2026.