Table 3. Compliance Matrix for Village Financial Management in Manyar Subdistrict

| Management Stage | Availability of Documents | Accuracy | Timeliness | Substantive Quality |
|---|---|---|---|---|
| **Planning (Articles 31–39)** | **100% compliant;** all documents are complete—evaluation results show completeness, including the Village Budget, the BPD Memorandum of Understanding, the Evaluation Decree, Responses to the Decree, Cover Letters, and publication via APBDes billboards and the website. | **100% compliant**; all documents align with the Terms of Reference (TUPOKSI) and were accurately agreed upon through the Village Council (BPD) Deliberation | **0% Compliant** (late) – in submitting the Draft Village Regulation on the Village Budget (APBDes) to the Regent via the subdistrict head (deadline: 3 days after approval) | **100% Compliant** – Evaluation results demonstrate deliberation and transparency |
| **Implementation (Articles 50–55)** | **100% Compliant** – Highly Adequate. Evaluation results found that the relevant documents include the SP2D, Payment Request Letter (SPP), petty cash book, receipts, activity signs, activity implementation reports, RAB, SPTJM, and invoices | **100% Compliant** – The evaluation results indicate that the verification process was appropriate. It was supported by authentic evidence such as receipts and evaluated by the Village Secretary | **0% Compliant, 100% Non-Compliant** – (did not meet the deadline). The evaluation results indicate that activity funds are consistently held by the activity implementer for more than 10 days without being returned to the village treasury. | 100% Compliant – The evaluation results show that the activity implementers prioritize a self-management system and tax compliance. |
| **Administration (Articles 63–67)** | **100% Compliant** – Evaluation | **87% Compliant, 13% Non-** | **100% Compliant** – The evaluation results showed | **87% Compliant, 13% Non-** |

| | | | | |
|---|---|---|---|---|
| | results show that all required documents are complete, such as the Treasurer's Decree, General Cash Book, Bank Subsidiary Ledger, Tax Subsidiary Ledger, and Advance Payment Subsidiary Ledger. | **Compliant**— The evaluation results found that 2 villages did not enter their Village Development Plans (RKPDes) into the application, and 1 village had discrepancies. These findings can be categorized as human error, in which the staff member recorded the receipt of aid funds from the Company under the bank interest account code | strict adherence to the rules for recording entries in the general cash book and subsidiary ledgers at the end of each accounting period | **Compliant** – The evaluation results demonstrate human resource competence; in this case, these competencies are mandatory for the treasurer, including the correction and addition of necessary data. |
| **Reporting (Articles 68–69)** | **100% Compliant** – The evaluation results clearly demonstrate the completeness of reports on the implementation of the first phase of the Village Budget (APBDes) as well as activity implementation reports | **100% Compliant** – The evaluation results clearly show the validity of the included data. The reports cover all activities carried out without compromising accuracy | **100% Compliant** – The evaluation results show that the village submits reports no later than the second week of each reporting period | **100% Compliant** – The evaluation results show that there is a periodic evaluation process by the Section Head and the DPMD to proactively monitor the implementatio n of village reporting |
| **Accountability (Articles 70–72)** | **100% Compliant** – Evaluation results show that | **100% Compliant** – The evaluation results clearly | **100% Compliant** – The evaluation results show that accountability | **100% Compliant** – The evaluation results |

| | | | | |
|---|---|---|---|---|
| | the Year-End APBDes Implementation Report (LKPD), which includes financial statements, a list of sectoral programs, and photographic evidence of LRA publication, has been submitted | show that the reports have been prepared in accordance with the regulations. | reports were submitted by the deadline, which is at the end of each year; the latest submission date is in March. These reports are submitted through the Subdistrict Head to the Regent | demonstrate the principles of vertical and horizontal (comprehensive) accountability, which then make the documents available to the general public via bulletin boards or public media. |

Source: Processed data, NotebookLM, 2026.