



Village Fund Allocation Practice: The Investigation of Accountability and Transparency

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Abstract

This research aims to describe the practice of accountability and transparency in the management of village funds in Gedangan Village, Semarang Regency. This research used qualitative descriptive method through in-depth interviews with the research stages in the form of data reduction, data presentation, and drawing conclusions. The results indicate that the management of village funds in Gedangan Village has been implemented in accordance with the principles of accountability and transparency. However, there are still some obstacles such as changes to government regulations requiring adjustments to village fund management, the lack of effectiveness of the official village website as a means of distributing information, and a lack of public awareness to read information about the village funds. The implication of this research is as an evaluation of the government of Gedangan Village in improving the means of village information disclosure and to encourage community participation in the management of village funds.

Keywords: Village funds, Accountability, Transparency.

INTRODUCTION

Building Indonesia from the periphery by strengthening regions and villages is one of the government's work agendas contained in the 2015-2019 National Medium-Term Development Plan (RPJMN) (Susanti 2017). This implies that the village is no longer the object of development by

the government but is the spearhead of development in order to improve the welfare of the community. The central government's desire is supported by the Indonesian Ministry of Education and Culture through the Independent Campus Policy which motivates students to understand and develop various scientific aspects obtained in

the village building program (Tohir 2020). One form of government commitment to improve development and encourage the creation of village progress is through village funds (Meutia and Liliana 2017). Village funds are the rights and obligations of the village in the form of the value of money or goods that generate income, spending, financing and managing village finances. Village funds are intended as a driving factor for the village community's economy and develop potential according to the conditions of each (Ridha 2019). The amount of village funds disbursed has increased every year starting from 2015 until now. In accordance with data from the Direktorat Jenderal Perimbangan Keuangan (2019), the allocation of Village Funds in the period 2015 - 2019 has reached Rp 257 trillion. Figure 1 shows an increase in the number of village funds each year.



Figure 1. Increased Allocation of Village Funds

Source: Media Communication and Information Fiscal Decentralization (2019) The

The hope to develop this village is not entirely going well because the

government and the community have to deal with the reality that there are still many irregularities in the management of village funds. Data from *Indonesian Corruption Watch* (ICW) in 2018 states that the level of corruption at the village budgeting level since the village fund was first launched until 2018 has reached more than 100 cases kasus (Indonesian Corruption Watch 2018). Until 2020, *Indonesian Corruption Watch* (ICW) noted that there was an increase in cases of corruption in village funds to 679 cases. This problem arises due to the management of a large budget but in its implementation, it is not accompanied by the principles of transparency, discipline, participation and accountability. Representatives of *Indonesian Corruption Watch* (ICW) through an interview with Kompas also said that there was a dominance of cases of corruption in village funds carried out by the village apparatus themselves. An example of a village fund corruption case was carried out by the former Village Head of Sumberwuluh, Mojokerto, East Java. Reporting from beritajatim.com (2021), the village head did not work on village development projects completely and even built a fictitious project with village funds in 2018. Another case published in the Kompas

daily news stated that there was corruption in village funds in 2017 by the Village Head Sugihwaras, Nganjuk, East Java, assisted by the treasurer and village secretary. Corruption of village funds is carried out by *marking up the* value of development and creating a fictitious village fund accountability report. Figure 2 describes the fluctuations in cases of corruption in village funds that dragged the village head into a suspect and had to deal with the authorities.

The main purpose of disbursing village funds is to improve the welfare of the community, so it is natural that village funds are managed in an accountable and transparent manner. One form of control that the central government can do to reduce the level of misappropriation of village funds is by issuing regulations on village finances. The availability of binding regulations and laws is expected to be able to provide guidelines and limits for the village government in utilizing its village funds wisely, considering that the management of village funds is the main responsibility of the village government. The management of village funds must be able to be carried out in accordance with the principles of transparency, accountability, participatory, and orderly and budgetary discipline. The

implementation of these principles, especially in the principles of accountability and transparency will have an impact on the level of trust of the local village community setempat (Wahyuni, 2019). A village government that is able to provide good, clear and easily accessible information to the community will improve the integrity of its performance.

The government's expectations regarding the allocation of village funds are supported by research by Made (2019) which was carried out in the districts/cities of the province of Bali. This research, which takes the topic of the Effect of Village Funds on Poverty Levels and Community Welfare, shows that the higher the amount of village funds allocated, the higher the welfare of the community in the local village. With the increase in welfare, the level of poverty and social inequality can be minimized. Previous research also conducted by Makalalag (2017) on Village Fund Management Accountability in Kotamobagu Selatan District Kotamobagu City stated that of the six villages that were the object of research, they had implemented transparent, accountable, and participatory village fund management. The main inhibiting factor in managing village funds is the lack of competence of human

resources who are managers. Adequate competence and quality of human resources are needed in the village fund management process, supported by research by Anggiriawan *et al.* (2018). Research by Setiana dan Yuliani (2017) on the Effect of Understanding and Role of Village Apparatus on Village Fund Management Accountability states that village heads and village officials play a role in creating village fund accountability. The results of this study also add to the need for an understanding of village officials in the process of managing village funds. Both studies state that accountability and transparency in the management of village funds are one of the responsibilities of the village government. Similar research results are shown in the research of Makalalag (2017) and Setiana dan Yuliani (2017) which prove that the village government has been able to encourage the implementation of accountability and transparency in the management of village funds.

In contrast to the two previous studies, another study conducted by Dilago (2018) regarding village government transparency in the management of Village Funds in Soatobaru Village stated that the village government had not implemented transparency and

openness properly. This happens because the community does not know the openness of the government in formulating policies related to the management of village funds. The results of this study are supported by research conducted by Widyartati and Ramadhon (2019) by conducting an analysis of the transparency of village financial management *online*. The results showed that of the 114 villages that became the object of the study, only 13 villages uploaded their financial information. This shows that the principle of transparency has not been implemented optimally. Through these studies, the village government, which should be able to provide accountability and disclosure of information related to the management of village funds, has in fact not been able to do so.

Based on the above background, this study intends to describe the practice of accountability and transparency in the management of village funds in Gedangan Village, Semarang Regency. The reason for choosing Gedangan Village as the object of research is that in accordance with its vision, Gedangan Village intends to build a whole community, one of its missions related to this vision is optimizing the management of village funds so that it is properly realized for the welfare of

the community. Therefore, in its management, accountability and transparency need to be implemented. In addition, Gedangan Village is also one of the villages that receives village funds with an increasing number every year, it is necessary to examine the implementation of the principles of accountability and transparency in the management of village funds.

This research is expected to provide benefits for the Gedangan Village Government in evaluating the village fund management process from planning, implementation, administration to reporting and accountability. The results of this evaluation are expected to increase accountability and transparency in the management of Gedangan Village funds. For the community, this research is useful to assist the community in assessing the performance of the Gedangan Village government regarding accountability and transparency in the management of village funds. This research is also expected to be useful for the government as input to be able to evaluate policies related to the management of village funds so that the purpose of the allocation of village funds is right on target and fulfills the principles of village fund management. This research is useful for academics to increase knowledge related to

village funds and village fund management, as well as enrich the literature for further research. This research is also expected to be able to make the implementation of an independent campus successful in building villages as a concrete action for students to participate in advancing Indonesia.

LITERATURE REVIEW

Stakeholder Theory

Stakeholder theory states that all decisions and actions taken by the organization must always consider the interests of all *stakeholders* (Mainardes, Alves, and Raposo 2011). *Stakeholders* are parties, both individuals and groups that can influence and/or be influenced by activities within the organization (Freeman 1984). The application of this theory is often carried out by private organizations but can be applied to the government sector in decision making. The government, including the village, in making decisions must prioritize the interests of the community as the main stakeholder. Wibowo (2017) states that *stakeholders* in relation to the management of Village Funds consist of the Village Government, Village Communities, and Community Institutions who play a role in the management of Village Funds.

Village and Village Funds

definition of village according to Undang-Undang Nomor 6 Tahun 2014 is that the village is a legal community unit with certain territorial boundaries and is authorized to take care of government affairs and the interests of the local community. The village government plays a role in managing the social processes of the village community, creating a democratic life, providing services to bring the welfare of its citizens. The village as one of the government's socio-economic forces has begun to receive special attention through village funds (Tangkumahat, Panelewen, and Mirah 2017). The allocation of village funds is based on the population, poverty rate, area, and geographical conditions of each village (Undang-Undang Nomor 6 Tahun 2014). Government Regulation Number 43 of 2014 explains that village funds come from the State Revenue and Expenditure Budget (APBN) which is provided through the Regency/City Regional Revenue and Expenditure Budget (APBD) and is used to fund village administration. The allocation of village funds by the government aims to improve village community services, reduce poverty levels, improve the village economy, reduce social inequality, and

strengthen rural community development (Kemenkeu 2017). Village funds received must be managed in accordance with government policies and regulations (Sunardi and Lesmana 2020).

Management of Village Funds

Hanifah dan Sugeng (2015) requires that the management of village funds must be guided by: (1) the management of village funds is carried out openly and poured through the APBDesa; (2) the whole program must be accountable; (3) information on village funds must be transparent and accessible to the public; (4) the management of village funds must also be directed and controlled. In Peraturan Pemerintah Nomor 43 Tahun 2014, village funds are managed through five stages, namely: planning, implementation, administration, reporting, and accountability to achieve village fund management objectives. The higher the level of the existing internal control system, the better the practice of managing village funds (Atiningsih and Ningtyas 2019).

The mechanism for planning village funds starts from the hamlet meeting to the village meeting by involving the community in it (Hasniati 2016). According to village fund planning, it also means the

process of planning village government revenues and expenditures in accordance with the adjusted APBDes design. with the local village regent or mayor regulations. The APBDes draft which is approved by the regent or mayor will then be submitted to the local village community. Changes in the APBDes can only be made once in a period, unless extraordinary events arise.

Implementation is an activity to realize t goals for the benefit of society (Nur, 2019). Regarding the implementation of village funds, Permendagri No. 20 Tahun 2018 states that the implementation of village finances means the process of implementing the APBDes that has been previously determined. This implementation involves improving services, developing and empowering rural communities (Peraturan Pemerintah Nomor 43 Tahun 2014). It also states that the receipt and disbursement of village funds is carried out through the village treasury account which must include complete and valid proof of transactions. Village revenue is all types of income received by the village. Village officials are prohibited from increasing the amount of village revenue through levies without a valid policy. Meanwhile, village

expenditures are in the form of expenses for expenses, such as the procurement of goods or services for village needs.

Administration means routine recording of cash receipts and disbursements by the executor of the treasurer function in the village general cash book (Permendagri No. 20 Tahun 2018). In addition to the general cash book, the head of financial affairs as the executor of the treasury function must also prepare a bank subsidiary book as a record of receipts and expenditures of village accounts, a tax subsidiary book as a record of tax deductions and tax payments, as well as a down payment assistant book as a record of accountability for down payments. In administration, each village revenue must be deposited into the village account. Then for expenditures on the Village Revenue and Expenditure Budget (APB) it is necessary to include evidence in the form of a receipt which must be authorized by the village head. The general treasury book must be closed at the end of each month and reported to the village secretary no later than the next 10 months for verification and evaluation.

Next is the reporting stage in the form of reporting on the implementation of the Village Revenue and Expenditure Budget (APB) and

the realization of activities will be reported by the village head to the local regent or mayor (Permendagri No. 20 Tahun 2018). Then the relevant regent or mayor will submit this report to the Minister through the Director General of Village Government Development. In accountability, the village head submits an accountability report on the realization of the Village Revenue and Expenditure Budget (APB) and notes on financial reports, activity realization reports, and a list of other programs in the village no later than three months after the end of the fiscal year to the regent or mayor. This accountability report is part of the report on the implementation of village governance which must also be submitted to the village community through the information media of each village (Permendagri No. 20 Tahun 2018).

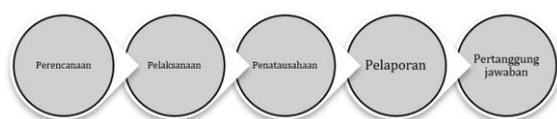


Figure 2. Village Fund Management

Source: Financial and Development Supervisory Agency (2015)

Accountability

Accountability is the embodiment of the village government's obligation to account for the management and implementation of village funds to

achieve previously set goals (Kemenkeu, 2017). This study uses the definition of accountability according to Mardiasmo (2006) which defines accountability as a form of accountability both in presenting, reporting, and disclosing all activities that have become their responsibility to the party who gives the mandate who is entitled to this responsibility.

In relation to public sector accountability, organizations have an obligation to convey information to fulfill public rights, namely: (1) Right to know; (2) The right to obtain information; and (3) The right to have their opinions heard. Accountability in the public sector is required to be realized both vertically and horizontally. Permendagri No 113 Tahun 2014 regulates the technique of managing village funds to achieve accountability vertically, namely to district/city governments and horizontal accountability, namely to the community as a manifestation of responsibility for the tasks that have been carried out by the village government. Vertical accountability can assist in providing indicators for the distribution of village funds in the next period. The community is also the party who has the right to obtain information in order to know the implementation of village fund management according to their needs

(Imawan *et al.*, 2019). This study takes the definition according to Mardiasmo (2006) in describing the accountability of village fund management in Gedangan Village.

Transparency

Transparency is also a principle for building trust between the community and the government through providing easy access to information (Wardani & Utami, 2020). Government transparency is characterized by the widest possible disclosure of information to the public regarding regulations, policies, and government program budgets (Putra *et al.*, 2017). The existence of transparency also means that all members of the community have the same opportunity to obtain information related to their interests and aspirations (Putra & Rasmini, 2019). According to the Buku Saku Dana Desa (2017), transparency is an open principle and attitude by the government that allows village communities to easily access and obtain information related to village funds. In Permendagri No. 20 Tahun 2018 also states that transparency is one of the principles of village fund management that must be met.

Transparency by the government will help the public to assess government performance and

minimize corruption (Kumalasari & Riharjo, 2016). Transparency is also one of the means for supervision and control related to regional finance (Nahrudin, 2014). Through transparency, the accountability of decision makers to the community will be more effective (Sangki *et al.*, 2017). This study refers to the definition of transparency presented by Sabarno (2007).

METHOD

Types of Research and Data Collection Techniques

This research was conducted in Gedangan Village, Semarang Regency, Central Java, using a qualitative descriptive approach. The research was conducted through observation and in-depth interviews. Interviews, in this case, were conducted in a semi-structured manner with the development of a pre-arranged question guide. The results of the interviews were also documented through notes and voice recordings. In addition to using primary data, this study also collects secondary data obtained from the official website of Gedangan Village to support research results, such as the Gedangan Village Medium-Term Development Plan (RPJM) 2014-2020, Gedangan Village Head Accountability Report 2017, and Budget and Realization Realization.

Expenditures (APB) of Gedangan Village in 2018. The sources in this study were the Village Head and Head of Financial Affairs (Kaur) of Gedangan Village, Semarang Regency.

Stages of Research

The stages of research carried out after obtaining data from observations and interviews are collecting all the information and data obtained. This information is then performed data reduction. Data reduction is done by eliminating data that is not related to village funds and village fund management and is not needed to support research results. After reducing the data, the data that has been obtained will be presented in the form of grouping data into village fund management through the stages of planning, implementation, administration, reporting, and accountability. Grouping the data will help the process of drawing conclusions. Based on the existing data, it will be concluded whether the accountability and transparency of the Gedangan Village government has been implemented in the process of planning, implementation, administration, reporting, and accountability of village funds. The final research stage is to verify the data with the resource person to

obtain the validity of the research data.

RESULTS AND DISCUSSION

Overview of Object

Gedangan Village is one of the villages located in Tuntang District, Semarang Regency, Central Java. Geographically, Gedangan Village is located 110.4625" east longitude and -7.332383" south longitude. Gedangan Village is directly adjacent to Kalibeji Village and Rowosari Village to the west, Polobogo Village to the south, Sragen Village to the north, and parts of Salatiga City to the east. Gedangan Village has an area of 267,707 Ha in the form of a plain area of 196.713 Ha and a mountainous area of 70,994 Ha. The utilization of the Gedangan Village area in the form of irrigated rice fields is 30,500 hectares and is used for settlements of 60 hectares.

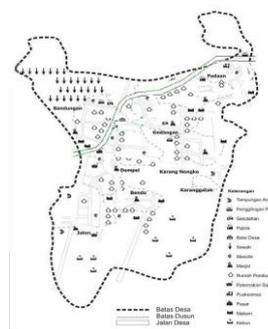


Figure 3. Gedangan Village Map

Source: Gedangan.desa.id (2021)

Gedangan Village consists of seven hamlets, including: Bandungan Hamlet, Jaten Hamlet, Bendo Hamlet,

Dempel Hamlet, Karang Nongko Hamlet, Gedangan Hamlet, and Padaan Hamlet with a total population in 2019 there were 4364 people divided into 1099 families. Most of the residents of Gedangan Village make a living as farmers and factory workers with an average population of elementary school graduates (SD).

The Gedangan Village administration is led by Mr. Daroji as the village head, assisted by the village secretary, treasurer, three Heads of Affairs (Kaur), two Heads of Administrative Staff (Kasi), 7 hamlet heads, 7 RW heads, and 38 RT heads. According to the Developing Village Index (IDM), Gedangan Village is in the advanced category and is expected to reach the independent category. One of the central government's efforts to achieve this goal is to disburse village funds to Gedangan Village. The amount of village funds received by Gedangan Village since 2015 with details in Figure 4.



Figure 4. Amount of Gedangan Village Funds 2015-2020

Source: sid.kemendes.go.id (2021)

Management of Village Funds in Gedangan Village

In the fund management stage In his village, Gedangan Village uses a different term from the village fund management stage according to Permendagri No. 20 of 2018. The management of village funds in Gedangan Village begins with the planning stage, then continues with budgeting, implementation, administration, then reporting and accountability. This village fund planning is carried out every year to design the use of village funds for the next period. This planning begins with the implementation of village level deliberation. In the hamlet level deliberation, community aspirations regarding development needs and priorities will be collected. The aspirations of the people of each hamlet may differ from one another, so the aspirations of this hamlet meeting will be followed up in a village level deliberation (musrenbangdes). The parties involved in the Gedangan Village musrenbangdes include: the village government, the Village Consultative Body (BPD), women's representatives, youth representatives, and village community leaders. Musrenbangdes will absorb various proposals from the existing hamlets. This proposal will be harmonized with regulations from the

central government and will then be included in the Village Government Work Plan (RKPDes) document. After the RKPDes is published, it means that the proposed program in the Musrenbangdes is agreed upon and is in accordance with the applicable regulations. The involvement of the community in this planning was confirmed by Mr. Bekti, as the secretary of Gedangan Village:

"The community knows that there are village funds. Because I know there is this (village fund) so I want to keep waking up. But we still use the term to accommodate aspirations first. If the village uses the RPJM first, it contains the vision and mission of the village head, then there will be a hamlet meeting. Later, the scale of any development will be narrowed and it will be included in the RKPDes. Then the RKPDes will be continued to the RAPBDes and then discussed with the BPD and community leaders."

After the approval of various village development and development programs, it will then proceed to the budgeting stage. This budgeting is one part of village fund planning. At this stage, it means that every program that has been planned must be able to

be adjusted to the amount of village funds received. Village funds must be able to be allocated wisely and in accordance with the needs of the village concerned, so that the entire program can be implemented with the amount of available village funds. The budget preparation in Gedangan Village for the proposed program is carried out by the coordinator of the Technical Implementation of Village Financial Management (PTPKD) or the Head of Financial Affairs as the treasurer of Gedangan Village. In preparing this budget the Head of Gedangan Village Financial Affairs is assisted by each of the implementing activities, namely the Section Head (Kasi) and the Head of Affairs (Kaur). The results of this budget preparation will then be included in the Gedangan Village Revenue and Expenditure Budget (APBDes) document.

The village funds that have been allocated to the program through the Gedangan Village Revenue and Expenditure Budget (APBDes) will then be implemented. In this stage, each activity implementer submits a Payment Request Letter (SPP) to the Village Treasurer with the approval of the Village Head as the coordinator and person in charge. The function of this Payment Request Letter (SPP) is proof of a request for disbursement of village funds for program

implementation needs. After that, the Village Treasurer will make payments to each activity implementer to carry out their activities. The person in charge of implementing these village funds is carried out by the Gedangan Village Activity Management Team (TPK). In the implementation phase, various types of expenditure will be incurred for the procurement of goods or services needed to support the implementation of the program, such as the construction of physical infrastructure in Gedangan Village. The Activity Management Team (TPK) is responsible for managing evidence of development activities and the implementation of village funds.

"Here, the construction model is splice (mutual cooperation). For example, during the construction of village roads. Because the community is taking part in the field, so the community knows what the village funds are used for and how much is used up."

The next stage is administration. The person in charge in the administrative stage is the Village Treasurer. The administration phase is mostly filled with archiving and recording activities into various official documents related to village funds, such as general cash books, tax books, and bank books. The implementer of the activity, in this

case the Activity Management Team (TPK) will deposit receipts and purchase notes to the Village Treasurer. This evidence will then be entered into the Village Financial System (Siskeudes) application.

CONCLUSION, IMPLICATION AND LIMITATION

The practice of managing village funds in Gedangan Village has followed the principles of accountability and transparency. However, in its implementation there are still some obstacles, including the regulations and regulations of the Central Government which often change, so that a re-adjustment is needed for the management of village funds in Gedangan Village, the ineffective use of applications and-based official online websites as a medium for distributing fund management information. village, as well as the lack of public awareness to read information about the management of Gedangan Village funds.

The implication of this research is to encourage the community to further increase their participation and concern for the management of village funds, so that village fund management can be carried out by the village government optimally and is able to encourage the progress and

development of Gedangan Village. In addition, the results of this study can also be used as an evaluation material for the Gedangan Village government in order to improve and improve existing village information disclosure facilities by taking into account the availability of human resources and facilities in the village.

The limitation of this study is that not all village officials understand village funds and the management of village funds. The Gedangan Village apparatus also does not fully understand the characteristics of the Gedangan Village community. This resulted in interviews only being conducted with the village treasurer and the head of Gedangan Village. The problem of the pandemic also limits the information gathering activities carried out. The short working hours of village officials mean that interviews must be conducted outside of working hours online. As a result, interview questions could not be developed optimally due to limited facilities and available time. For further research, it is expected to be able to conduct research related to the management of village funds by adding the principles of

participatory and disciplined and orderly budgets. Research with a quantitative approach design to examine the effect of the education level of village officials on the accountability and transparency of village funds can also be carried out. Further research is also expected to be able to be carried out in areas that are categorized as underdeveloped areas, to assess the implementation of transparency and community participation in managing village funds, with limited facilities and the quality of human resources.

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