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## VILLAGE FINANCIAL MANAGEMENT IN GAMPONG BLANG MAKMUR KUALA BATEE DISTRICT SOUTHWEST ACEH REGENCY

Syarkawi<sup>1</sup>, Hendri Koeswara<sup>2</sup>, Desna Aromatica<sup>3</sup>

Master of Public Administration, Faculty of Social and Political Science, Universitas  
Andalas, Padang, Indonesia<sup>123</sup>

awie.syark@gmail.com<sup>1</sup>, hendrikoeswara2018@gmail.com<sup>2</sup>, desnaaromatica@gmail.com<sup>3</sup>

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### Abstract

The birth of Law Number 6 of 2014 concerning Villages became a milestone in changing the paradigm about villages. The village is no longer an object but has become a subject of development and has the authority to manage its own finances. As a consequence of this authority, financing or finance is a very essential factor in supporting the implementation of village autonomy or gampong. The handover of authority to gampong raises great demands on financial management by the community against the Gampong Government. These demands must be responded to by making changes in gampong financial management. This study aims to determine how financial management in Gampong Blang Makmur, Kuala Batee District, based on Permendagri Number 20 of 2018 concerning Village Financial Management. With the research method carried out using a type of descriptive qualitative research that seeks to tell the solution of problems that occur now based on data in which there are efforts to describe, record, analyze and interpret conditions that are now occurring in other words descriptive research aims to obtain information about the current situation with data collection techniques in the form of interviews, documentation and observation. Gampong Blang Makmur's financial management has been carried out properly in accordance with the stages and principles in village financial management in accordance with the mandate of Permendagri Number 20 of 2018 concerning Village Financial Management. However, there are several shortcomings and weaknesses in the implementation at each stage, including: The determination of the Gampong Blang Makmur APBG is not in accordance with the established schedule; Inadequate apparatus human resources in gampong financial management, to delayed and untimely gampong financial management accountability reports. On the other hand, gampong financial management is not as autonomous as imagined, most of gampong's finances are guided to implement district priority programs.

**Key words:** *Management, Finance, Village*

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\*Corresponding author:  
awie.syark@gmail.com

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## INTRODUCTION

Law Number 6 of 2014 concerning Villages is a milestone in changing the paradigm of village regulation. The village or gampong is no longer considered as an object of development, but is placed as the subject and spearhead of development in improving community welfare. Therefore, it makes sense that the development of Gampong is a top development priority for the success of national development. So that in Article 19 of Law Number 6 of 2014 concerning Villages, Villages or Gampong several authorities are given that include government affairs. As a consequence of this authority. Wasistiono (2006) said that financing or finance is a very essential factor in supporting the implementation of village autonomy or gampong, as well as in the implementation of regional autonomy. So to manage and manage its own household, the Gampong Government needs adequate funds or costs as support in the implementation of its authority.

In Law Number 6 of 2014 concerning the village, it is explained that the sources of village income based on Article 71 paragraph 2 are: 1) The original income of the village consists of the results of business, the results of assets, self-help and participation, mutual assistance, and other original income of the village; 2) Allocation of State Budget and Expenditure; 3) Part of the proceeds of local taxes and levies of districts/cities; 4) Allocation of village funds which are part of the equalization fund received by the District/City; 5) Financial assistance from the Provincial Revenue and Expenditure Budget and the District/City Regional Revenue and Expenditure Budget; 6) Non-binding grants and donations from third parties; 7) Miscellaneous legitimate Village income.

Village funds are one of the village incomes or gampong. Village funds are funds allocated by the Central Government to the Village Government or Gampong to carry out the facilities and infrastructure of community services, institutions and gampong development, which in the utilization and administration of management are accounted for by the Gampong Government. In the last 8<sup>th</sup> (eight) years, the distribution of Village Funds by the Central Government nationally has reached IDR 469.65 trillion. Village funds disbursed by the government since 2015 have not shown a significant impact on the welfare of people in villages or gampong. Data from the Central Statistics Agency (2015-2022) shows

that the number of poor people in rural areas is almost twice as much as the urban poor.

According to Hendri Achmad's research (2020) in the Center for Budget Studies, the Expertise Board of the House of Representatives of the Republic of Indonesia stated that the non-optimal poverty reduction after the disbursement of Village Funds was due to irregularities in fund management carried out by several individuals. In line with this opinion, according to Indonesia Corruption Watch (2018) that corruption in villages, especially those involving village budgets, is one of the fundamental problems. This problem arises because the implementation of budget management at the village level is not accompanied by the principles of transparency, participation, and accountability. Based on ICW studies and monitoring, in 2015-2019, village heads suspected of corruption cases in villages showed an increase. In 2016-2017 as many as 110 village heads became suspects, while in 2018 there were 102 suspects.

In addition, ICW data shows that there were 46 cases of village fund corruption during 2019 that cost the state up to Rp 32.3 billion. Meanwhile, according to ICW, in 2021 the most cases of corruption occurred in fund cases which reached 154 cases with potential state losses of IDR 233 billion. various factors cause corruption in the village sector, including the lack of community involvement in the village budget planning and supervision process, the lack of optimal village institutions such as the Village Consultative Body (Afriyansyah, M.A, 2020).

The large amount of misappropriation of village funds reflects a lack of participation, transparency and accountability in village financial management. This also indicates the poor implementation of management, supervision and evaluation in the management of village funds. Even though the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management has explained the principles in village financial management, in article 2, namely; 1) Village Financial Management based on transparent, accountable, participatory principles and carried out in an orderly and disciplined budget. 2) The Village Revenue and Expenditure Budget is the basis for village financial management within 1<sup>st</sup> (one) fiscal year from January 1 to December 31. Furthermore, in Article 29 of the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial

Management, village fund management includes; 1) planning; 2) implementation; 3) administration; 4) reporting; and 5) liability.

Responding to problems arising in village financial management, the Government of Southwest Aceh Regency as one of the districts in Indonesia which is also a stakeholder in the implementation of the Village Fund or Gampong policy has also issued a Policy related to village finance in Southwest Aceh Regency as stated in the Regulation of the Regent of Southwest Aceh Regency Number 12 of 2018 concerning Gampong Financial Management Guidelines as a guideline in financial management gampong by Gampong Government. The presence of Regulation of the Regent of Southwest Aceh Number 12 of 2018 concerning Gampong Financial Management Guidelines. Shows that the local government realizes that if it is to build a just, prosperous and prosperous gampong society, professional and democratic management of gampong government is needed. In addition, the gampong government also needs funds in its management. These funds certainly cannot be obtained from gampong itself, there must be financial assistance from the direct government that is divided equally, fairly, and takes into account the potential and diversity of the region. The amount of Gampong Fund for Southwest Aceh Regency in the last 3<sup>th</sup> years (2019 -2022) of incoming village funds amounted to IDR 359,236,469,000. The handover of authority to the village raises great demands on the management of village funds by the community to the village government to apply the principles of transparency and good accountability. These demands must be responded to by making changes to increase transparency and accountability in village fund management. The principle of transparency and accountability is the main thing as a form of accountability in managing village funds.

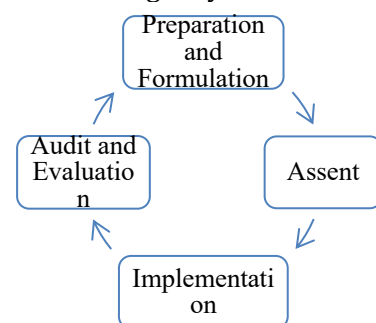
There are 152 Gampong or Village Governments in 9 (Nine) sub-districts in Southwest Aceh Regency that have implemented gampong financial management. However, in the course of its ability, the Gampong Government in managing Gampong finances is still relatively low and even tends to be less transparent. This can be seen from several *Keucik* (Village Heads) in Southwest Aceh Regency who have stumbled into legal cases and even some of them have received judges' verdicts related to problems in

gampong financial management, one of which is in the Gampong Blang Makmur Government located in Kuala Batee District, Southwest Aceh Regency. Departing from this phenomenon, researchers have made preliminary observations of research at the location of Gampong Blang Makmur, Kuala Batee District, Southwest Aceh Regency related to gampong financial management. The location of this study was chosen by researchers because of the phenomenon of financial misappropriation of gampong Blang Makmur which resulted in crime which also reflected the lack of good financial management of gampong.

Moekijat (2000) Expressing the notion of management is a certain process consisting of planning, organizing, mobilizing, and supervising carried out to determine and achieve certain goals by using humans and other resources. Meanwhile, based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Village Financial Management must be managed based on transparent, accountable, participatory principles and carried out in an orderly and disciplined budget. Where the Gampong Revenue and Expenditure Budget is the basis of reference for gampong financial management within 1<sup>st</sup> (one) fiscal year from January 1 to December 31. According to Musih and Firmsyah (2015), on this basis, villages have sources of village income as village rights which must then be managed properly to carry out village obligations as reflected in the contents of the Gampong Revenue and Expenditure Budget.

Every process of managing government budgets requires cycles. According to Mullins In Anwar Shah (2007) the government budget cycle includes; preparation and formulation, approval, implementation, and audit and evaluation.

Figure 1. The Budget Cycle Mullins



Source: Mullins In Anwar Shah (2007)

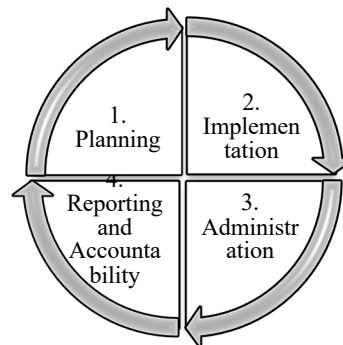
Furthermore, Arif (2007) stated that Village Financial Management is the entire activity which includes planning, budgeting, administration, reporting, accountability, and supervision of village finances. Management or also called management in a general sense is an art, skill, or expertise, namely the art of completing work through other people or expertise to move people to do a job. This opinion is also echoed by Frisky (2013) who states that village financial management is the entire activity which includes planning, budgeting, administration, reporting, accountability, and supervision of village finances. Management or also called management in a general sense is an art, skill, or expertise. That is the art of completing work through other people or expertise to move people to do a job.

Meanwhile, according to Muiz Raharjo (2021) in his book *Village Financial Management and Village Assets*, it is argued that village financial management is interpreted as the entire activity which includes planning, implementing, administering, reporting, and accountability of village finances. All of these activities are like a continuous cycle of wheel rotation in the implementation of village government which will be carried out every year continuously. Village Financial Management is carried out with cash based. Cash Basis is the recording of receipt or expenditure transactions from the Village cash account. In line with the above opinion, Permendagri Number 20 of 2018 concerning Village Financial Management and Regulation of the Regent of Southwest Aceh Number 12 of 2018 concerning Guidelines for Gampong Financial Management in Southwest Aceh Regency states that village financial management or gampong is the entire activity which includes planning, implementation, administration, reporting, and financial accountability of villages or gampong. Village financial management is carried out within 1<sup>st</sup> fiscal year, starting from January 1<sup>st</sup> to December 31<sup>th</sup>.

From various expert opinions regarding village financial management, it shows that there is a similar understanding of village financial management, but in this study researchers will refer to Raharjo (2021) opinion on village financial management because the description is in line with the meaning of Permendagri Number 20 of 2018

concerning village financial management. That gampong financial management is a series of activities carried out by the gampong government ranging from planning, implementation, administration, to reporting and accountability. So that the village or gampong financial management cycle can be formulated as follows:

Figure 2. Village Financial Management Cycle



Source: Raharjo (2021)

## METHODOLOGY

This type of research is qualitative research, which is research that intends to understand the phenomenon of what is experienced by many research subjects for example, behavior, perception, motivation, action, etc. in a descriptive way in the form of words and language, in a special natural context and by utilizing various natural methods (Moleong, 2010). The research approach with qualitative descriptive research methods is considered appropriate, this is because researchers explore information and data obtained from informants related to existing problems. By collecting data, structuring the data and then analyzing and interpreting Related to Gampong Financial Management.

In this study, researchers used data collection techniques by means of interviews, documentation, and observation. Interviews in this study were conducted with the Gampong Blang Blang Makmur apparatus, the Gampong Consultative Board, and other related agencies directly related to Gampong financial management. The documentation in this study was obtained through documents related to gampong management including APBG, RKPG, RPJMG and others. While the observation in this study is passive observation, that is, researchers only see and are not directly involved in Gampong financial management.

The data in this study was analyzed using

data analysis steps proposed by Miles and Huberman which consisted of three stages, namely data reduction, data presentation and conclusion drawing and verification.

## RESULT AND DISCUSSION

Gampong financial management refers to the Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management where the stages of Gampong financial management consist of: planning, implementation, administration, reporting and accountability. In its implementation, gampong's financial management is also inseparable from several related regulations. This is in accordance with the theory put forward by Muiz Raharjo (2021) in his book on village financial management and village assets which divides the stages of village financial management into: Planning; Implementation; Administration; Reports and accountability.

### 1. Planning

In accordance with the mandate of Permendagri Number 20 of 2018 concerning Village Financial Management, Gampong financial planning must absolutely be carried out as an initial stage in Gampong financial management in Gampong Blang Makmur, Kuala Batee district, Southwest Aceh regency. Planning is part of the gampong financial management process which can be interpreted as a business or rich person planned activities carried out so that the goals set can be achieved or an organization can run well. The planning process of Gampong financial management must of course be based on policies set jointly by the Gampong Government and other stakeholders.

*Keucik* as the Head of Government of Gampong plays an important role as a community representative who is elected and directly elected by the community to lead the village government (Agent). Therefore, a leader must have the ability and leadership traits in carrying out government activities, coordinating functions, roles and responsibilities. As the head of the Gampong Government, *Keucik* is obliged to form an implementation team for gampong financial management planning. The Gampong financial planning implementation team in question consists of *Keucik* himself as the Head of Gampong Government who is the Village

Financial Management Authority Holder, Gampong Secretary as the Village Financial Management Implementation Coordinator, the Finance Kaur and the Activity Executor Kaur as the Village Financial Management Implementer. After this team was formed, the Gampong Blang Makmur Government only carried out the Gampong financial management plan.

Gampong's financial planning in Gampong Blang Makmur, Kuala Batee District, Southwest Aceh Regency, began with Gampong musrenbang. Musrenbang Gampong is implemented by synchronizing the Gampong Medium-Term Development Plan. Musrenbang Gampong is an annual deliberative forum held by involving Gampong stakeholders to agree on the next fiscal year's activity plan. In Gampong Blang Makmur, Kuala Batee District, Southwest Aceh Regency itself, Gampong musrenbang is preceded by musrenbang at the hamlet or alley level. This Musrenbang aims to accommodate the aspirations of the community in each hamlet to harmonize the various needs of the community at the hamlet level so that it becomes a common perception of development programs.

After the implementation of musrenbang at the hamlet level, musrenbang was only carried out at the gampong level. At the gampong level, the planning implementation team invited the gampong institution (*Tuha Peut*) which acts as the Gampong Consultative Agency and community leaders such as religious leaders, clever figures, traditional leaders, women leaders and others to participate in musrenbang activities as well as hamlet representatives such as hamlet heads and youth leaders at the hamlet level. In addition to these figures, the gampong musrenbang also involves gampong assistants and trustees from the sub-district as the supervisors of the Gampong Government in financial management. However, along the way, many invited community leaders did not attend the musrenbang for various reasons. For musrenbang in 2021, only about 60 percent of invited participants received invitations. With this low attendance rate, it shows that the participation rate of the people of Kampung Blang Makmur is still relatively low.

Musrenbang gampong should have been able to be held in September of the previous year and could have been determined, but musrenbang Gampong Blang Makmur was held

in January 2022. The delay in musrenbang is because information from the Southwest Aceh Regency Government regarding the indicative ceiling of village funds or gampong, the allocation of gampong funds, and regional tax revenue sharing funds and regional levies was only known in January 2022.

Based on Permendagri Number 20 of 2018 concerning Village Financial Management, gampong is required to prepare a Village Government Work Plan or Gampong Government Work Plan (RKPG) as a description of the RPJMG. So the results of the Gampong musrenbang were compiled into a draft Gampong Government Work Plan (RKPG) which was then proposed to Tuha Peut who acts as the Gampong Consultative Body (BPG) to be discussed together in plenary to be determined into a Village Regulation on Gampong RKP. Based on the results of the gampong musrenbang, the Gampong Government must then make the Gampong RKP which contains the Gampong spending plan related to Gampong Governance, Development Implementation, Community Development and Village Community Empowerment because the Gampong RKP is the description of the Gampong RPJM for a period of 1 (one) year. This is in accordance with what was revealed by Muiz Raharjo (2021) that village expenditures are all village expenditures in 1 (one) budget year that are used to fund the implementation of village authority consisting of: Gampong Government Administration, Gampong Development Implementation, Gampong Community Development, Gampong Community Empowerment, Disaster Management and Gampong Urgent Situation.

The Gampong RKP that has been determined is used as the basis for the preparation of the Gampung Budget Draft (R-APBG). However, in its implementation, Tuha Peut Gampong did not carry out its functions as it should. The signing of the village regulation on Gampong RKP and APBG regulations was only carried out between Keucik and Chairman Tuha Peut in an informal forum. This is certainly not in accordance with the principle of accountability in gampong financial management in the planning stage of gampung financial management which results in suspicion and mistrust between fellow BPG members and or between BPG members and the Gampong Government. In fact, in

Permendagri 20 of 2018 Article 2 Paragraph (1) that village financial management at each stage must apply the principles of village financial management, one of which is the principle of accountability.

Gampong RKP is an important document in planning Gampong financial management for 1 year and Gampong is also a reference for the preparation of the Gampong Revenue and Expenditure Budget (APBG). After being compiled, it is then closed in gampong deliberations which are determined together with the Gampong Consultative Body (BPG) to become APBG which is legally applied no later than December of the current year. However, the results of researchers' observations on the determination of the Gampong Qanun related to the APBG show that the Gampong Qanun was not set on December 31 but was late in its determination to April 2022. This is due to the slow preparation and determination of the Gampong RKP into Qanun Gampong, resulting in delays in the preparation of the entire process that must be carried out in determining the current year's APBG.

## **2. Implementation**

The implementation of Gampong Financial Management is that all village revenues and expenditures in the context of implementing village authority are carried out through village cash accounts. Gampong revenue is defined as income obtained by gampong from various legitimate sources, as a form of recognition of the rights owned and obligations carried out by gampong. The implementation of revenue relates to the efforts carried out by gampong through the Gampong Government to obtain revenue and increase gampong income to make gampong financially independent.

Regarding the receipt of Gampong Blang Makmur itself still depends on transfer funds (Village Funds, and Gampong Fund Allocation and Regional Tax and Levy Revenue Sharing Funds). Gampong Bang Makmur itself does not yet have the original income of gampong. The original income of gampong is certainly very important to support the independence of gampong. Even though the original income of the village itself can be obtained through business results, asset results, mutual assistance, community participation and others. From various sources of opportunities to obtain Gampong original income, the Gampong Government actually only needs to

innovate and there is a willingness from village officials to find and explore Gampong's potential optimally. On the other hand, the Gampong Blang Makmur Government can actually also obtain revenue to be managed from levies that can be determined by Qanun Gampong regarding the gampong levies themselves. Meanwhile, the implementation of Gampong Shopping must be in accordance with what is stated in the Gampong RKP which is technically realized through APBG, containing priority programs and needs that have been agreed upon in Gampong deliberations and in accordance with the priorities of the central government and provincial/district/city governments. The implementation of gampong shopping itself is carried out by the implementation of the activity.

The implementation of expenditures that result in APBG expenses must begin with the making of RAB which is then approved by Keucik Gampong after which it can only be implemented. In the implementation of village shopping, a very important thing that must be considered by the Gampong Government is the procurement of goods and services in the village which has technically been regulated in the Regulation of the Government Procurement Policy Institute Number 13 of 2013 concerning Guidelines for procedures for procurement of goods and services in villages. According to the regulation, it can be explained that the governance of procurement of goods/services financed by Village APB or APBG can be carried out through self-management. The results of researchers' observations and analysis on the implementation of goods and services procurement in Gampong Blang Makmur are still far from the principle of self-help and efficiency. Where the organizer of the activity must do shopping outside Gampong and in the district capital which is approximately 18 km away. Even if there is a nearby service provider outside Gampong that is still within the same sub-district. Activities related to the procurement of goods and services are only carried out in certain providers who have good closeness and kinship.

Apart from this fact, the mechanism in the implementation of gampong spending or financing has been carried out in accordance with its own stages, starting with the preparation of a procurement implementation plan which includes: Cost Budget Plan,

Technical specifications of goods and services, and Special for construction work accompanied by drawings.

For all shopping and financing activities carried out by the Gampong Government, the Gampong Government itself presents information related to various gampong shopping and financing activities in the form of billboards installed in front of the Gampong Keucik office. This information disclosure is an effort by the Gampong Government in implementing the principle of transparency so that the public can freely know all programs implemented and can provide suggestions and criticisms on the success of Gampong financial management. In terms of the principle of accountability, the implementation of village finances is carried out through a reporting system, namely monthly reports and reports on each stage of activity.

### **3. Administration**

Gampong financial administration is all financial activities that are mainly carried out by the Gampong Treasurer. Where the Gampong Treasurer must record all financial transactions in the form of receipts and expenditures. The Gampong Treasurer records systematically and chronologically the transactions that occur. The documents used by the Gampong Treasurer in administering both receipts and expenditures include general cash books, tax assistant cash books and bank books. However, the Treasurer of Gampong Blang Makmur does not know very well how the three types of cash books function. However, in its implementation, the Treasurer of Blang Makmur has carried out administrative functions as it should be carried out both in the general cash book, tax assistant cash book, and bank book.

This ignorance should have led the Gampong Government and the Community Empowerment Office of Southwest Aceh District to conduct training on financial administration for the Gampong Blang Makmur Treasurer. With this training, it is hoped that Blang Makmur Blang Makmur understands very well how to administer finances properly and correctly even though in fact the Gampong Treasurer has implemented the mechanism as it should, but still knowledgeably does not know about the types and functions of the cash book.

#### 4. Reporting and Accountability

The reporting mechanism for the realization of the Gampong Blang Makmur APBG is in accordance with the provisions in Permendagri Number 20 of 2018 concerning Village Financial Management. Where the APBG realization report in the first phase is reported in July 2022 and the final stage report of APBG realization is carried out in January 2023. This timely report is a form of the manifestation of the Gampong Blang Makmur Government in good gampong financial management in accordance with existing laws and regulations. The accountability of gampong financial management is the responsibility of APBG. So in other words, gampong's financial responsibility is accountability to APBG in one fiscal year.

The accountability report is made in the form of a Gampong Government Implementation Report every fiscal year. The accountability report is accounted for by Keucik Gampong Blang Makmur by reporting accountability for the realization of APBG implementation to the Regent every fiscal year. The report consists of income, expenditure and financing. Where the accountability report is determined through Qanun Gampong regarding accountability for the realization of APBG implementation in a fiscal year which must be reported no later than 1 month after the end of the budget period. In submitting the report, the Gampong Government has carried out the stages of accountability reports as required in Permendagri Number 20 of 2018 concerning Village Financial Management. But along the way, the report reportedly exceeded the predetermined deadline. The accountability report was also only reported to the Regent through the sub-district but no special discussion was held with the community regarding the year-end governance report in Gampong Blang Makmur. In fact, the public needs to know very well about the implementation of the gampong government so that there is constructive input and criticism as well as evaluation in improving the administration of government in the following year.

#### CONCLUSION

From the results of research and discussions that have been stated previously, researchers came to the conclusion stage that

in Gampong Blang Makmur financial management is in accordance with the stages based on Permendagri Number 20 of 2018 concerning Village Financial Management. However, there are several shortcomings and weaknesses in the implementation at each stage, including; The determination of APBG is not timely, Gampong Revenue which only relies on transfer funds, Gampong Treasurer's understanding in Administration is still lacking, and Gampong Government Accountability Report is late.

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