

Analysis of Village Fund Management Implementation in Bantul Regency

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Abstract - In order to improve the welfare of the community, the central government rolled out the Village Funds for each village to be used to finance the implementation of governance, development implementation, community development, and community empowerment. The purpose of this research is to know and analyze the implementation of Village Fund management and impact of village fund for village in Bantul Regency. The research method used is descriptive qualitative by compiling the conformity of the implementation of village financial management with the legislation. Data collection techniques in this study obtained through interviews and direct observation of the research object. The results showed that overall implementation of Village Fund management in the year 2017 in accordance with legislation and provide a positive impact for the village community in Bantul District. However, assistance from the government and local government in the management of village funds is still needed.

Keywords: Village Fund Management, Community Empowerment, Implementation of Development.

I. INTRODUCTION

Village is a legal community unity with territorial boundaries for governing and administering government affairs, the interests of local communities based on community initiatives, origins rights, and / or traditional rights recognized and respected in the system of government of the Republic of Indonesia (article 1, paragraph 1 of Law No. 6 of 2014).

With the Act No. 6 of 2014 on the Village, it is expected that the village government can manage its village affairs better and independently. In accordance with article 26, paragraph 2, the village government has the authority to organize, foster and lead his village in order to prosper the community. To achieve the desired objectives, the village government must also be serious in carrying out its duties and authority in managing all village budgets and also there must be intense supervision in carrying out this law either from the local government and also from the villagers themselves, in order to use the allocation fund can be well allocated and can be used for the welfare of rural communities.

The Village Law generally regulates material on the principles of regulation, position and type of village, village arrangement, village authority, village administration, village rights and obligations, village regulations, village finances and village assets, village and rural development, village-owned enterprises, village cooperation, village community institutions and village customary institutions, as well as guidance and supervision. Law Number 6 Year 2014 and its implementing regulations have mandated the village government to be more independent in managing the government and various natural resources owned, including the financial management and wealth of the village property.

In order to improve the community welfare, the central government rolled out the Village Fund for each village with a value of billions of rupiahs. The number of direct budget allocations to the village is determined by taking into account the population size, poverty rate, geographic area, and geographic difficulties in order to improve the welfare and equity of village development. It is estimated that each village will earn around 1.2 to 1.4 billion annually. The substantial funding received by the village is expected to

bring welfare for the community in the village, so it is important that good village governance is exist, because great authority and funds can lead to misunderstandings, collusion, nepotism and corruption that can hamper village self-reliance and welfare. With the huge amount of funds received by the village, it is possible to be distorted by irresponsible village apparatus. Even villages may be exposed to legal problems due to ignorance of their use and reporting procedures.

The Village Fund is a fund sourced from the State Expenditure Budget intended for villages transferred through the Regency / Municipal Revenue Budgets and is used to finance the implementation of governance, development implementation, community development and community empowerment (Government Regulation No. 8 2016 on Village Funds). However, the large budget has not been accompanied by good management, as though the report of the Village Fund was recklessly made (Setyawan, 2017).

In 2015, the Village Fund is budgeted at Rp20.7 trillion, with an average of each village getting an allocation of Rp280 million. In 2016, the Village Fund increased to Rp46.98 trillion with an average of Rp628 million per village and in 2017 again increased to Rp60 trillion with an average of Rp800 million per village. The Village Fund 2018 has been allocated Rp60,000.00 billion to 74,958 villages. In addition to the Village Fund, in accordance with the Village Law article 72, the Village has Original Village Revenue and Transfer Revenue in the form of Village Fund Allocation; Share of District and Municipal Taxes and Levies; and Financial Aid from Provincial / District / City APBD.

Bantul Regency is one of the regions getting the Village Fund from APBN, which consists of 17 Sub-districts and 75 Villages and no villages left behind and villages are very lagging behind. In 2016, Bantul District receives a Village Fund of Rp60,601,265,000, in 2017 increased to Rp77,730,491, - and the received Village Fund in 2018 is Rp81,576,312, with priority to development and community empowerment in accordance with the Regulation of Head of Bantul Regency No.27 of 2018.

According to the statement from the Head of Inspectorate of Bantul Regency that the audit result of the use of the Village Fund in 2017 conducted by the Inspectorate auditor team reported almost all villages in Bantul District experienced the same obstacle. From the examination found the realization of the Village Fund is not in accordance with existing regulations. In fact, according to

the Inspector General of the Ministry of Finance (MoF) Sumiyati said, of the nearly 75 thousand villages in Indonesia that manage the Village Fund (DD), about 200 of them are affected by hand-catch operation (OTT).

Village Fund Management is regulated in Government Regulation No. 60 of 2014, No 22 of 2015 and No. 8 of 2016 on Village Funds sourced by APBN. In Government Regulation No. 60 of 2014 Article 2 states that the Village Fund is managed in an orderly manner, obedient to the provisions of legislation, efficient, economical, transparent and accountable with due regard to the sense of justice and propriety and prioritize the interests of local communities. The Minister of Finance Regulation No. 49 of 2016 on the Procedure of Appropriation, Distribution, Usage, Monitoring and Evaluation of Village Funds in Article 22 paragraph 2 states that the implementation of activities financed from the Village Fund is prioritized to be self-managed using local resources / raw materials, and sought to absorb more labor from local villagers.

Based on the background that has been described, then the problem this study would like to formulate is how the implementation of management of Village Fund (DD) in Bantul District has been in accordance with the stipulated by the Government and does the Village Fund have an impact on development in Bantul District?

II. REVIEW OF LITERATURE AND HYPOTHESES DEVELOPING

A. Village

According to article (1) paragraph (1) of Law No. 6 of 2014, the Village is a village and a custom village or called by another name, hereinafter referred to as the Village, is a legal community unit with a territorial boundary authorized to regulate and manage governance affairs, the interests of local communities based on community initiatives, origins, and / or traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia. Understanding Village Government is the implementation of government affairs and interests for local communities in the government system of the Republic of Indonesia. Thus, the village has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, and / or traditional rights recognized and respected. So what is meant by the administration of government affairs is "to organize", to take care of government affairs, the interests of the local community.

Village Government according to Article 1 number 3 is the Village Head or called by other names assisted by the Village as an element of the Village Government organizer. This means that in addition to the village head and village apparatus, there is another element of village administration. Rural Development is an effort to improve the quality of life and life for the greatest welfare of the village (article 1 point 8) and Village Community Empowerment is an effort to develop self-reliance and welfare by improving knowledge, attitude, skills, behavior, ability, awareness, as well as utilizing the resources through the establishment of policies, programs, activities, and assistance in accordance with the essence of the problems and priorities of the needs of the village community (article 1 point 12).

B. Village Fund

According to the Minister of Finance Regulation No. 49 Year 2016 on the management, distribution, use, monitoring and evaluation of Village Funds, Village Funds are funds sourced from the State Revenue and Expenditure Budget for villages, transferred through the Regional Revenue and Expenditure Budgets and are used to finance the implementation of governance, development implementation, community development, and community empowerment. While the rest of the Village Fund is the Village Fund disbursed by the Government to the District / City that is not expended to the Village until the end of the budget year or Village Fund distributed by the district / city to the Village that is not used up until the end of the budget year and become part of Budget Calculations Left on APBDesa.

The data used for the calculation of the Village Fund is sourced from BPS and / or the Ministry / Institution in accordance with its authority is authorized to issue the data that can be accounted for. In case the data is not available, the Village Funds calculation uses the previous year's data and / or uses the average of village data in one sub-district where the village is located. Village Fund Data consists of:

- a. Number of Villages, sourced from the Ministry of Home Affairs;
- b. Number of Villagers (JP) Villages, sourced from population data and civil registry (dukcapil) Ministry of Home Affairs;
- c. Number of Poor Villages (JPM) Villages, sourced from the Ministry of Social Affairs;
- d. Area (LW) of the Village, sourced from BPS; and

- e. Village status, sourced from village index data builds Village Ministry and PDTT.

C. Village Fund Management

Management of Village Funds in Government Regulation No 60 Year 2014 on Village Fund Article 2 stated that Village Fund should be managed in an orderly manner, obeying the provisions of legislation, efficient, economical, transparent and responsible with attention to the sense of justice and propriety and prioritizes the interests of local communities. The Minister of Finance Regulation No. 49 of 2016 on the Procedure of Appropriation, Distribution, Use, Monitoring and Evaluation of Village Funds Article 21 paragraph 1 states that the use of Village Funds is prioritized to finance the development and empowerment of the community. Then in Article 22 paragraph 2 it was stated that the implementation of activities financed from the Village Fund should be prioritized on a self-managed basis using local resources / raw materials, and strived to absorb more labor from local villagers. In the management of the Village Fund, the Village Head is responsible for the use of village funds while the Government and Local Government can provide assistance to the use of the Village Fund.

Village funds is one of village revenues, so the management of village funds is done in the framework of village financial management that is managed based on transparency, accountability, participative principles and is done in an orderly and budgetary discipline. Village Finance Management is the whole activity which includes planning, implementation, administration, reporting, and financial accountability of the village. Implementation of village-scale local authority other than funded by APBDesa, can also be funded by the state budget of revenues and expenditure and regional budget and expenditure (Hamzah, 2014).

D. Previous Research

Research on the management of village funds, conducted by Nafidah and Anisa (2017) under the title Accountability of Village Financial Management in Jombang District, shows that based on Bupati Regulation No. 33 of 2015 on Village Finance Management, Village Finance management has achieved the accountability. In addition, village counseling by the local government is still needed to intensively assist the village to realize accountability of village financial management. Sanjiwani (2013) also conducts research on the Accountability of Village Fund Management with the results showing transparency, participatory and accountable principles are well under way,

only Human Resources expertise in making administrative reports is still so poor that guidance from the local government is still required. The results of research by Muslimin, et.al. (2012) on accountability of village fund management indicate the presence of accountability of village fund allocation management in Punagaya Village, Bangkala Sub-district, Jeneponto Regency and accountability factor of village fund allocation limited to skill, desire and participation level.

The results of research by Azni, et.al. (2013) show that the process of implementing the village fund allocation program is divided into four stages: Planning, Management, Implementation and Reporting. Suaid's research, et.al. (2016) analyzes the effectiveness of APBDesa (management of village budget), which includes planning, implementation, reporting of implementation and accountability of APBDesa implementation. The results show that budget management is running effectively (moderately), because APBDesa implementers do not consistently apply all criteria of effectiveness in accordance with the acceleration of resources and internal processes.

E. Conceptual Framework

The Village Law has placed the village as the spearhead of development and improvement of people's welfare. Villages are given sufficient authority and resources to manage their potential to improve the economy and welfare of the people. Every year the Central Government has

budgeted substantial Village Funds providing the Villages. Village funds as one component of village revenues, then the management is in accordance with village financial management. The use of Village Funds is prioritized to finance community development and empowerment.

III. RESEARCH METHODS

By using the descriptive research method, this procedure of this research is utilizing the descriptive data in the form of written or oral words from people and actors that can be observed. The research design using qualitative descriptive research approach is expected to analyze and examine all findings that existed at the time of the research conducted.

This research was conducted in Banguntapan sub-district, Bantul district. Kecamatan Banguntapan is a sub-district that has the most villages of 8 villages consisting of 6 independent villages and 2 developed villages. The research object that will be careful is the Village Fund (DD) which aims to know the implementation of Village Fund management. Data collection methods used are interview, observation, and documentation. Data analysis method used is descriptive qualitative and quantitative analysis.

The determination of primary data for financial management is obtained from field observation in the village. Determination of observation area is done by considering the small amount of village fund reception. In this study, observations were conducted in 2 (two) villages with criteria as Table 1.

Table 1. Research Observation

No	Village Name	Remarks
1	Banguntapan Village	The Highest Village Fund Recipient in Banguntapan Sub-District
2	Singosaren Village	The Lowest Village Fund Recipient in Banguntapan Sub-District

This study compares the implementation of village fund management with the Minister of Home Affairs Regulation (Permendagri) Number 113 Year 2014 About Management of Village Finance. The indicators used are in accordance with Permendagri, starting from planning, implementation, administration, reporting to accountability.

IV. RESULT AND DISCUSSION

Village Fund Management begins with the planning discussed in the Village Development Planning Forum, by involving all levels of society to realize participatory development and accommodating the aspirations of the village community, then made reference to preparing the

RKPDesa and APBDesa and stipulated in the Village Regulation as a guideline for development in village. Village funds received by the village government will be managed by the village government and village apparatus by involving the local community starting from planning to the realization stage that absorbs many local workers. This is in accordance with Ministerial Decree No. 49 Article 22 (2) that the implementation of activities financed from the Village Fund is prioritized to be carried out on a self-managed basis using local resources / raw materials, and strived to absorb more labor from local villagers. Here is the table of receipts and Realization of Village Funds in 2017.

Table 2. Reception and Realization of Village Funds in 2017

No	Village Name	Village Fund (Rp)	
		Reception	Realisation
1	Banguntapan	1.164.235.000	1.127.655.047
2	Singosaren	867.729.865	856.978.667

From the table, it can be seen that the reception of village funds is not fully realized by the village government. Banguntapan village in 2017 received Village Fund of Rp1,164,235,000 and the realization of village funds amounted to Rp1,127,655,047, meaning there is a difference of Rp36,579,953 or 3.14%. Singosaren village in 2017 received Village Fund of Rp867.729.865 with the realization of village funds amounted to Rp856.978.667, meaning there is a difference of Rp10.751.198 or equal to 1.24%. Based on interview results, the difference is returned to the state. The small difference between the reception and

realization of village funds indicates that the village has been able to implement village fund management in accordance with the provisions of legislation.

In this study the researcher also describes the management of village funds which include: planning, implementation, administration, reporting, and accountability of village financial management. By comparing the compatibility with the Minister of Home Affairs Regulation (Permendagri) Number 113 Year 2014 About Management of Village Finance.

Table 3. Results of Village Financial Management

No	Indicator	Banguntapan Village			Singosaren Village		
		S	B	BPT	S	B	BPT
1.	Planning	44%	6%	50%	69%	6%	25%
2.	Implementation	92%	4%	4%	84%	0%	16%
3.	Administration	80%	20%	0%	80%	0%	20%
4.	Reporting	0%	100%	0%	25%	75%	0%
5.	Accountability	90%	10%	0%	100%	0%	0%

Table 3 shows that the two villages used as samples in this study have implemented village financial management in accordance with Permendagri No.113 of 2014 although the planning is still showing little conformity with the rules and regulations. This indicates that the village is still in need of assistance by the Government and local governments in the management of village funds. This is in line with the statement of Banguntapan Village Chief who stated that "the limitations of human resources in the village, with the implementation of the Village Law is so complicated that all must fit the existing rules of good planning through RPJMD, RKP, APBDes and implementation to accountability. So far, there is still a lack of advisory role either by experts or consultants or parties appointed by the government for village supporters in the implementation of the village law".

According to the Banguntapan Village Secretary's statement that "the agreed Raperdes on APBDes is

submitted by the Village Head to the Bupati through the Camat no later than 3 days from the date of agreement to be evaluated. Banguntapan village also has not been canceled Perdes by the Regent ". The Village Government considers that the agreed Raperdes has been transferred to the Sub-District, so the Village is only awaiting the results of the Raperdes evaluation.

Head of Finance of Singosaren Village stated that "The non-implementation of Raperdes provisions on APBDes is agreed no later than October of the current year". Secretary of Singosaren Village also stated "there still needs to be training / training to the Section Head and the Provision Head about the implementation of village law and all matters concerning the rules and duties and functions of each "pamong". Village equipment still needs adjustment and learning ". According to data from the Ministry of Village PDTT (as of March 2017) have available 28.248

village counselors. Professional village facilitators must have competence and qualification in the field of governance, economic, social, cultural, and / or technical assistance.

The implementation of village fund management in Bantul District refers to Regent Regulation No.20 of 2016 Article 7 paragraphs 1 and 2 states that the Village Fund is used to finance the implementation of development and community empowerment and the implementation of activities as intended to be carried out by self-managed using local resources or raw materials, with more employment from local villagers.

Banguntapan Village Secretary stated that all village revenues and expenditures in the implementation of village

authority are implemented through village accounts, and supported by complete and valid evidence. Then for the use of unexpected expenses first passed through the Village Head Regulation ". The same thing was also stated by the Singosaren Village Finance Chief that "all village revenues and expenditures are carried out through village cash accounts and accompanied by complete and valid evidence, the village treasurer keeps the village cash money to meet the operational needs of the village treasury".

Realization is a process of implementing various programs that have been prepared in RKPDes and APBDes. In this stage the community also participates in the realization of the program.

Table 4. Realization of Village Funds for the Implementation of Development in Year 2017

No	Description of the Activity	Expenditure
1	Banguntapan	
a.	Village field rehabilitation	37.359.227
b.	Village road maintenance	24.865.082
c.	Construction of neighborhood roads	51.885.695
d.	Maintenance of neighborhood roads	206.610.782
e.	Talud Construction	108.143.137
f.	Construction of drainage	566.179.711
g.	Rehabilitation of worship's places	7.125.645
h.	Construction of a multipurpose building	11.718.545
	TOTAL	1.013.887.824
2	Singosaren	
a.	Community KBM rehabilitation	17.642.500
b.	Construction of neighborhood roads	9.495.150
c.	Rehabilitation of neighborhood road	123.620.045
d.	Rehabilitation of drainage channels	285.534.331
e.	Development of facilities and infrastructure of village road lighting	56.364.900
f.	Construction of a tomb fence	150.828.741
	TOTAL	643.485.667

Table 4 shows that village governments have used village funds for the implementation of physical development to improve community welfare. According to Banguntapan Village Chief that "the determination of programs and activities prioritizes the principle of deliberation through meetings of village officials and village consultative bodies (BPD). Likewise, when the implementation of activities more optimizes the involvement of local villagers".

Banguntapan Head of Planning Affairs also stated that "this village fund can be used to repair / build any facilities / infrastructures not previously owned by the village, either physical / non-physical, so that the acceleration of development increases compared to villages do not have village law like this".

Table 5. Realization of Village Funds for Community Empowerment Implementation

No	Description of the Activity	Expenditure
1	Banguntapan	
	Implementation of the month of gotong royong	12.485.000
	Training and empowerment of farmer groups	2.982.132
	Empowerment of fishery groups	255.000
	Village product promotion	60.016.500
	Facilitation of P3A and GAPOKTAN activities	35.042.591
	BUMDES management training	2.986.000
	TOTAL	113.767.223
2	Singosaren	
	Village health post facilities	10.073.500
	Other empowerment activities	24.477.500
	Coaching the Rois and Takmir Mosque	12.665.000
	Village PKK development	28.355.000
	National Day celebration facilities	7.125.000
	Management and coaching of study groups	3.450.000
	PAUD management and development	10.890.000
	Coaching sport activities	6.900.000
	Guidance and development of art and culture	3.497.000
	District anniversary participation facilities	5.857.500
	Eradication of mosquito nests	14.960.000
	Development of health cadres	14.107.500
	POSYANDU management	21.460.000

	Facilities of youth organization activities	38.550.000
	Improved education facilities for orphans	11.125.000
	TOTAL	213.493.000

Table 5 above shows the realization of village funds for community empowerment. The empowerment of rural people according to Law Number 6 Year 2014 is an effort to develop the independence and welfare of the community by improving knowledge, attitude, skills, behavior, ability, awareness, and utilizing resources through the establishment of policies, programs, activities and assistance in accordance with the essence problems and priorities of the villagers' needs. Singosaren Village Head stated that "The Village Law is very helpful for villages, especially small villages such as Singosaren which is small. The Village Fund can be used for the prosperity of the people / society and can be a developed village in terms of politics, economy, development, culture and art, even its own human resources".

The same thing was conveyed by Banguntapan Village Head that the Village Fund could be a good way to promote and prosper the villages in Indonesia. Community empowerment programs from the Village Fund provide opportunities for people to get training and coaching ". Thus, overall it can be concluded that the use of Village Funds in the Year 2017 in accordance with the Regulation of the Minister of Village, Development of Disadvantaged Regions and Transmigration No. 8 of 2016 on Amendment of the Regulation of the Minister of Village, Development of Disadvantaged Regions, and Transmigration No. 21 of 2015 on Priority Determination The use of the Village Funds and provide a positive impact for the village community in Bantul District.

In terms of administration, based on research data shows that the administration in Baguntapan Village of 80% is in accordance with Permendagri No.113 of 2014 as well as Singosaren Village shows the suitability of 80%. The revelation of the Secretary of Banguntapan Village that the treasurer is obliged to recording any receipts and expenditures using the general ledger, tax auxiliary books and bank books and closing the books every month, then to account for them through accountability reports to the Village Head no later than the 10th of the ensuing month ". The same thing was also conveyed by Head of Singosaren Village Finance, but in Singosaren Village there was still a delay in submitting accountability report to the Village Head.

The suitability of the implementation of village fund management reporting shows a value of 0% in Banguntapan Village and 25% in Singosaren Village. This is in accordance with the results of interviews with Banguntapan Village Secretary that "Realization Report of APBDes Implementation is not reported per semester but reported only 1 time at the end of the year". The Head of Singosaren Village Finance also stated the same thing that "Village only prepares the Realization Report of APBDes at the end of the year submitted at the end of January next year".

The stage after reporting is accountability; the results show that the suitability is 90% for Banguntapan Village and 100% for Singosaren Village. According to Banguntapan Village Head, "The accountability report for the realization of APBDes implementation consists of revenue, expenditure and financing. The report is established with Perdes and informed to the public through a notice board ". In line with the statement from the Head of Singosaren Village Finance Village, the Head of Village submitted an accountability report on the realization of APBDes implementation to the Regent at the end of the fiscal year, and is an integral part of the village administration report.

V. CONCLUSION

Based on the analysis of the implementation of village fund management in Bantul Regency described, the following conclusions can be drawn:

1. Implementation of Village Fund in Bantul Regency has been done in accordance with the rules of law (Permendagri No.113 of 2014). However, assistance needs to be done by the government and local governments to manage the village funds optimally. Based on the results of research, especially the planning and reporting stages still need enhancement and improvement. The 80.62% implementation of village fund in Bantul Regency used for physical development is more that used for community empowerment with 17.19%.
2. Village funds have positive impacts for development in Bantul District, both physical and non-physical development in accordance with

community needs. The management of the village funds has fulfilled the principle of accountability because its execution can be accounted from beginning to end.

Advice for the Village Government is to improve its performance in managing the Village Fund in order to achieve the goal for the welfare of the village community, and for the community is expected to participate actively in managing the Village Fund.

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