Journal of Contemporary Governance and Public Policy, 3 (1) April 2022, 59-70
ISSN: 2722-3981 (Print), ISSN: 2722-3973 (Online)
Available Online at https://journal.ppishk.org/index.php/jcgpp

JOURNAL OF CONTEMPORARY GOVERNANCE AND PUBLIC POLICY

Optimizing the Utilization of Village Funds for Sustainable Village Development in Majene, Indonesia

Sarifuddin[1], Muhlis Madani[2], Fatmawati[3*]

[1] Master of Public Administration, Universitas Muhammadiyah Makassar, Indonesia

[2] Master of Public Administration, Universitas Muhammadiyah Makassar, Indonesia

[3]Master of Public Administration, Universitas Muhammadiyah Makassar, Indonesia

*Corresponding Author Email: fatmawati@unismuh.ac.id

Received: 20 September 2021; Revised: 21 February 2022; Accepted: 4 April 2022

Abstract

This article explores Optimizing the Utilization of Funds for sustainable development. This study aims to analyze the Optimization of village funds utilization. The research method used is observation, interviews, and documents. This study was analyzed using a phenomenological approach. The research subjects are the government and the village community. The results of this study indicated the Optimization of the Utilization of village Funds through 6 forms, namely; 1) Village level consultations involving the community and community shops to accommodate various proposals; 2) Every Cash Inflow and Outflow is recorded by the treasurer, and closes the books every month in an orderly manner; 3) The Village Development Implementation Stage involves local communities to be empowered in the implementation of the village funds which prioritizes the poor so that their economy can also improve; 4) The development of village infrastructure is greatly benefited by the community; 5) the village apparatus capacity building program increases the motivation and performance of the village apparatus in carrying out their duties; 6) Community empowerment has representatives from BPD and LPM such as cultivation. Further research will focus on the use of village funds for economic development.

Keywords: *Village Funds; Village Development; Village Progress; Village Governance*

Copyright © 2022 by Authors, Published by Pusat Penelitian Ilmu Sosial dan Humaniora Kontemporer, Indonesia. This is an open access article under the CC BY-SA License (https://creativecommons.org/licenses/by-sa/4.0).

How to Cite: Sarifuddin, S., Madani, M., & Fatmawati, F. (2022). Optimizing the Utilization of Village Funds for Village Development and Progress in Majene, Indonesia. *Journal of Contemporary Governance and Public Policy, 3*(1), 59-70. https://doi.org/10.46507/jcgpp.v3i1.50

Permalink/DOI: https://doi.org/10.46507/jcgpp.v3i1.50

Introduction

The territory of Indonesia is divided into provincial areas, divided into regencies and cities (Talitha, Firman, & Hudalah, 2020). Each has a regional government that mentions the village as an autonomous government by granting it special rights, including those related to village management and funds, village head elections, and the village development process (Lewis, 2015). In addition, provincial regions also have the status of regional autonomy (Bustaman et al., 2018; Arfiansyah, 2020; Purnawan, 2021). Regional autonomy is the right, authority and obligation of the region to regulate and manage its own regional affairs and interests in accordance with the law (Yusuf et al., 2019; Antlöv, Wetterberg, & Dharmawan, 2016; Kadir & Idris, 2021). Local governments must make efforts to optimize village budgets and increase transparency and accountability in regional financial management to realize good governance (Ruru et al., 2017). The term village is often identified with the poor, and traditional. Actually, the village has extraordinary nobility and local wisdom. Villages are the pioneers of fully autonomous and sovereign democracy (Yusuf et al., 2019; Setyawan et al., 2018). Villages have their own government systems and mechanisms as well as social norms. The Law of the Republic of Indonesia Number 6 of 2014 concerning Villages is a long-awaited Law by the community, not for village officials (Takdir et al., 2021; Vel & Bedner, 2015).

Based on the results of observations, it is known that there are 2 stages in the management of the Village Fund, namely: (1) The planning stage, the Village Secretary prepares a Draft Village Regulation concerning the Village Revenue and Expenditure Budget by conducting deliberation involving the Village Head, Village Consultative Body and the community. However, community involvement is very minimal and the preparation is late so it is not agreed upon in the current year, and (2) The implementation stage is also not optimal and is not in accordance with Majene Regent Regulation Number 2 of 2018.

According to Wardhana (2018), optimization is a measure that causes the achievement of goals, whereas from a business point of view, optimal is an effort to maximize activities so as to realize the desired or desired profit. Optimization is the process of finding the best solution, not always the highest profit that can be achieved if the optimization goal is to maximize profits, or not always the lowest cost that can be reduced if the optimization goal is to minimize costs (Suheryadi et al., 2020; Bruno, 2014).

The Village Revenue and Expenditure Budget is an important instrument that is very decisive in the realization of good governance and the implementation of development at the village level (Wardhana, 2018; Suheryadi et al., 2020). Good governance is measured, among other things, from the process of preparing and accountability for the Village Budget (Setyawan et al., 2018; Puspasari, 2015; Savitri & Andreas, 2019). Understanding the process at all stages of the Village APB management (compilation, implementation, accountability) gives meaning to the village administration model itself. The Village Revenue and Expenditure Budget as a public document should be prepared and managed based on the principles of participation, transparency, and accountability (Takdir et al., 2021). The people who are essentially the

owners of the budget must be invited to talk about where and how much Village Revenue is and be consulted on what Village money is spent on (Diamantina, 2017). Thus the expectation of the budget used for the welfare of the people is truly realized and can provide positive meaning and value.

According to Suheryadi et al., (2020) optimization is a measure that causes the achievement of goals, while from a business point of view, optimization is an effort to maximize activities so as to realize the desired or desired profit. According to (Hendrawati & Pramudianti, 2020) Optimization is a measure that causes the achievement of goals, while from a business point of view, optimization is an effort to maximize activities so as to realize the desired or desired profit.

According to Arfiansyah (2020) is the result achieved in accordance with the wishes, so optimization is the achievement of results as expected effectively and efficiently. Optimization is also interpreted as a measure where all needs can be met from the activities carried out. According to Lamia et al., (2021) optimization is a measure that causes the achievement of goals when viewed from a business point of view. Optimization is an effort to maximize activities so as to realize the desired or desired profit (Bruno, 2014; Suheryadi et al., 2020; Ali, 2014; (Arifin et al., 2020). From the description it is known that optimization can only be realized if it is implemented effectively and efficiently in organizing the organization.

Regarding the Village Fund, Nugroho et al., (2021) said that in implementing the management of the village fund budget, the village government is required to implement or manage the village fund budget by means of village deliberations, the results of which will be stated in village regulations for the creation of welfare in the village environment. Furthermore, Nugroho et al., (2021), so that in the implementation of village fund budget management in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management. Village financial management is all activities that include planning, implementation, administration, reporting and accountability of village finances (Imawan & Purwanto, 2020).

From several literature studies analyzed, there are several studies that have examined the use of village funds. Suheryadi et al., (2020), Mu'alim et al., (2020), and Bustaman et al., (2018) examined the optimization of the role of village facilitators in improving the professionalism of village apparatus in village fund management. The results of his research conclude that financial problems often occur due to the inability of village apparatus in managing or utilizing village funds even though they have an important role in it. The presence and assistance of facilitators like this means that it is necessary to improve the management of village funds so that they can run professionally, legally Yusuf et al., (2019), Hehamahua, (2015), and Wafirotin & Septiviastuti, (2019) which examines the relationship of village institutions in the utilization of village funds using a qualitative approach. The results of his research conclude that the relationship that is built has a positive impact on the planning, implementation and supervision of the use of village funds with the existence of an engagement. Indraningsih et al., (2021) and Setyawan et al., (2018) investigated the impact of using village funds on sustainable agricultural development in Java and several

provinces outside Java. The results showed that the Village Fund had an impact on increasing farmers' production and income.

From several descriptions of the use of village funds in development, the authors can conclude that village funds play an important role for development with good management and supervision. However, some of these studies have not focused on studies in remote villages and have not maximized the function of the community as the main source of informants in the use of village funds. therefore, this study examines more deeply the optimization of the utilization of funds for development and progress.

Research Methods

This research was conducted in Peminggalan Village, Sendana District, Majene Regency according to the characteristics of the problem. This study uses a qualitative method with a phenomenological type which intends to explain infrastructure development through the Peminggalan Village Fund, Sandana District, Majene Regency. The data collection techniques carried out in this study include: (1) Observation, is data collection carried out through direct observation of the object of research in this case the process of activities related to optimizing the utilization of Village Funds in Peminggalan Village, Sendana District, Majene Regency; (2) Interview, is data collection which is carried out through direct question and answer activities with informants who have been determined based on interview guides on optimizing the utilization of Village Funds in Peminggalan Village, Sendana Subdistrict, Majene Regency; (3) Documentation, namely data collection activities carried out through existing documents regarding the use of Village Funds. In addition, this documentation is carried out by studying monthly and annual reports on the use of Village Funds in Paminggalan Village.

Results and Discussion

In the management of village funds, there are several stages carried out by the village government. These stages become a joint agreement with the village wara in being responsible for the use of village funds.

Village Forum

Based on the results of interviews with selected informants, information was obtained that, the first thing to do was a village level deliberation involving the Paminggalan Village community to accommodate the various aspirations and suggestions of the community regarding what development was needed in each village. This is done every year before the development planning is implemented. In addition, every proposal from community leaders is included in the development agenda for Paminggalan Village, including proposals for road infrastructure development, and others.

The Paminggalan Village Government, Sendana District and related elements gathered to discuss the various aspirations expressed by the community for development for one year running. However, the obstacles faced in this regard were only a few who were present when the village deliberations were held. In addition, the people who

attended the deliberation had minimal aspirations, so inevitably it was proposed development even though it was not in accordance with what was needed by the local community.

The following are some of the results of interviews with the community, among others, MS (work as a farmer and cattle breeder) said that, indeed, there are notifications regarding village meetings held in each hamlet that are delivered directly either at the mosque or the hamlet head who conveys it directly to the rukun warga or rukun tetangga chair in each hamlet. He was not present because he also have a busy life in the garden and on the farm. We also couldn't leave our jobs because of our permanent jobs as farmers and ranchers.

Subsequent interviews with MN (Job of farmers and palm tree flavoring) stated that, he can't take part in village meetings because my job is as a farmer and sugar palm flavorer, who every morning has to go to the garden to feed livestock and tap palm trees. At that time we were occupied there, not to mention that the harvest period for plantations or rice fields usually ends at night when I am in the garden or in the fields working so there is no time to go to deliberation.

Based on the results of the two interviews above, it can be understood that the village deliberations are held every year even though the community is with all the busyness and routines as farmers or other jobs, but the spirit to provide support and enthusiasm for the success of village deliberation activities continues to burn along with the needs and developments in various aspects. life.

This is in line with Ruru et al., (2017), and Hendrawati & Pramudianti (2020) that through deliberation, the community can convey an urgent need to be held by the village government. The village government must provide the widest opportunity for the community to know and supervise the use of the village fund budget.

Village Revenue and Expenditure Budget

Based on the results of an interview with the Village Secretary of Paminggalan Village, SA said that for every cash income and expenditure, the treasurer always records and closes the books every month in an orderly manner. In other words, the Village Treasurer shall record all receipts and disbursements in the General Cash Book for those of a cash nature, while transactions for receipts and disbursements via bank/transfer are recorded in the Bank Book. The Tax Assistant Cash Book is used by the Village Treasurer to record money receipts from tax collections and record expenses in the form of tax deposits to the State treasury. Specifically for income and financing, there are supporting books in the form of a Book of Income Details and a Book of Details of Financing.

This is in line with the results of the Paminggalan Village Operator (RM) interview, who said that although there are difficulties because village officials are also not very proficient in managing village budgets due to lack of management in making administrative reports, they are still learning to maximize village financial management so that can be managed properly.

It was further explained by another informant (community leader) that in carrying out the preparation of the program it had gone well in accordance with the expectations

to be achieved. From the results of the interview, it can be understood that the Village Government in carrying out operational expenditures of course really needs it, for example in purchasing computers, computers are indispensable in government administration, for example in making letters, and also buying chairs is needed when holding meetings and more important events. This is reinforced by the explanation of the Paminggalan Village Secretary (SA), who said that once a year he submitted an accountability report through collection in the sub-district. By attaching evidence of receipts and reports of activities that have been carried out.

Village Development Implementation Stage

Starting from the statement of the Paminggalan Village Secretary (MS), that before implementing village funds, we first formed a team, namely the Work Implementation Team selected by the planning sector based on the hamlet where the development would be carried out. This is intended so that the community can enjoy the results of development both in material and spiritual forms. Furthermore, the Paminggalan Village Head (SR) also explained regarding the use of the Village Fund that they can involve local communities so that they are empowered, especially the underprivileged so that their economy can also improve.

In addition, the obstacle faced in the management of the Village Fund is that early childhood development is constrained by the head of the selected Work Implementation Team, who has not had the opportunity to carry out the development process because there are still other work to be done. We have coordinated but the answers we received were not as expected. Then the development that is less than optimal in managing other village funds is the construction of 14 deckker units in the Lapparia hamlet. This was explained by one of the informants (DW), that he encountered obstacles in the implementation of the deckker construction in Lapparia Hamlet because at that time the terrain was very difficult to reach, so the materials needed had to be stored far from the construction site. At the same time the rainy season so that the difficulties faced increased because vehicles could not reach.

The results of the interview above show that the participation of the community in supervising the Village Fund, from the beginning, was conveyed and displayed every year in the form of a large banner and he also displayed it in front of the village office. They do this as a form of transparency of activities for one year so that the community can easily monitor the development carried out by Paminggalan Village for one year.

Infrastructure Development

The benefits of managing the Village Fund have been greatly felt by the Paminggalan Village community. Especially about Villages Law and Regulation especially related to the management of Village Funds both in infrastructure and community empowerment. The Paminggalan Village Government has implemented infrastructure development needed by the community. This is reinforced by one of the informants (SP), saying that with this village fund, they as a village community are very happy, especially with the programs that they propose are slowly starting to be realized properly. So far, the Paminggalan

village government has carried out a program of building taluds and repairing village roads that make it easier for the community in Paminggalan Village.

Then it was emphasized by another informant that, previously he was very grateful to the village government for realizing the community's desire to improve the roads in this village, he as a traditional leader and the village community felt the benefits of this road repair. This was reiterated by the Paminggalan Village Head (SR) who revealed that, as the village head, he is very happy with the realization of this embankment construction, he hope that the community will use it well and maximally.

Improvement of Village Apparatus Human Resources

Regarding the increase in human resources for village officials, according to the explanation of the Paminggalan Village Head (SR), said that all of village officials hope that the realization of this program to increase the capacity of the village apparatus will increase the motivation and performance of the village apparatus in carrying out their duties in accordance with their respective fields. The performance of the apparatus adequate knowledge are expected to be able to bring the village and to a more advanced direction from various sectors.

This statement was reinforced by one of the Hamlet Heads of Paminggalan Village (MN), who said that one of the activities of the village government that he know and feel directly that uses village funds is to increase the capacity of the village apparatus in Paminggalan Village. They were greatly helped by this village fund because prior to the village apparatus capacity building program, hr was sometimes rigid in carrying out the tasks assigned to me but after the village apparatus capacity building program he personally as a village official felt helped because of the new knowledge gained through seminars, training and public discussion.

Along with increasing the resources of village officials by conducting outreach to the community, especially women. It’s done to realize that even though they live in the village they are not left behind with women in the city through empowerment programs and provide counseling to community members more effectively, creatively, and innovatively in all respects (Prasetyo & Purini, 2021; Andini & Ahmad, 2021). In line with this, as conveyed by the Paminggalan Village Head (SR), that increasing the capacity of the apparatus' resources is also referred to as enabling the community to be more empowered because the skills possessed by the women's community will develop (Susilowati et al., 2020).

It should be explained that the women's community in Paminggalan Village consists of 2 groups, namely the old and the young. The young ones are usually given all the training because their spirits are still high, while the older ones are given counseling about healthy living. According to the Head of Paminggalan Village Family Welfare Empowerment (RH), empowerment is carried out by giving power, power, authority or opportunities and opportunities to the target. This award must be adjusted to the quality of the skills that have been possessed at this stage of empowerment will determine whether the process of empowering women is successful or not.

Community Empowerment

The community has representatives according to Law Number 22 of 1999 concerning Regional Government, namely the Village Representative Body (Srirejeki, 2018). Then Law Number 32 of 2004 concerning Village Government changed to the Village Consultative Body (Agustina, 2019). The results of the interview with the village assistant (JM), said that village meetings like this are very beneficial for the community, besides that they can also be used as a means to think together how this village can be better. Meanwhile, from an organizational perspective, the community has learned a lot to respect the opinions of others and sacrifice personal interests for the benefit of the entire community.

The issue of transparency in the management of village funds so far is a very sensitive matter (Ayub, Rianti, Awaluddin, & Triadi, 2020; Arifa, 2019). The form of transparency of village funds in Paminggalan Village is according to the information obtained that, in empowering rural communities, it is important to have good synergy between the community and the village government in order to achieve the goals of empowering the community itself. The existence of this village fund provides enormous benefits to the community (Hendrawati & Pramudianti, 2020). This village fund also makes it easy for the village government to realize all forms of village programs that have been mutually agreed upon in the village meeting (Wida et al., 2017; Damastuti & de Groot, 2017).

Some of the obstacles that we encountered in the field were the first regarding the development of Early Childhood Education which was constrained by the problem that the elected Chairperson of the Activity Implementation Team did not have the opportunity to work on the development process. We have coordinated with the Activity Implementation Team, but the answers we received were not as expected. So the process of building Early Childhood Education will be carried out after the construction of the house that is being worked on is completely completed.

Conclusion

Based on the results of research and discussion on optimizing the use of village funds in Paminggalan Village, Sendana District, Majene Regency, the following conclusions can be drawn, the first step in utilizing village funds is village level deliberation involving the general public and community leaders to accommodate various proposals regarding what development is needed in each village. The Paminggalan Village Government together with related parties gathered to discuss or accommodate various aspirations needed by the community for development for one year. However, there are obstacles encountered where the involvement of the residents present is very limited to provide input on the development to be carried out, making it difficult for the village government to make decisions.

Implementation of the Village Revenue and Expenditure Budget which begins with holding village meetings with village officials, community members and community

leaders who are invited to village meetings to discuss and decide together the village development programs to be implemented and their budgets. At this stage the participation of the community members is very less due to their respective activities as farmers, fishermen, entrepreneurs, and others.

Many regulations set by the central government are obstacles in the implementation of village development related to Law Number 6 of 2014 concerning Villages, or in other words not optimal utilization of village development funds, both infrastructure and community empowerment because many regulations are not in accordance with field facts and community needs, especially in Paminggalan Village, Sendana District, Majene Regency.

Implementation of village development in accordance with the proposals and aspirations of the community in village deliberations by involving underprivileged members of the community to be empowered in the use of village funds in Paminggalan Village. In addition, the village government invites the community to participate in supervising the Village Fund according to its designation, especially in the field of empowerment to improve the community's economy.With the village funds received for infrastructure development, the community really feels the benefits, especially in Paminggalan Village, including the rehabilitation of Early Childhood Education development, construction of embankments, repair of some village roads although not yet fully completed but the benefits are felt by the people of Paminggalan Village, District Sendana in particular and the wider community in Majene Regency in general.

Acknowledgement

The authors would like to thank Master of Public Administration, School of Postgradute, Universitas Muhammadiyah Makassar, Indonesia for support. The Authors also appreciate support from Village Government of Paminggalan in Majene, Indonesia for facilitating to carrying out of this research.

References

Agustina, E. (2019). The role of community empowerment carried out by village government in the regional autonomy era. *Unifikasi: jurnal ilmu Hukum*, *6*(1), 34-39.

Ali, M. A. (2014). Analisis Optimalisasi Pelayanan Konsumen Berdasarkan Teori Antrian Pada KALTIMGPS.COM Di Samarinda. *EJournal Ilmu Administrasi Bisnis*, *2*(3), 346–357.

Andini, D. P., & Ahmad, A. (2021). The Accountability of the Village Fund Allocation Management at Jenggawah Village, Jember Regency. *The First International Conference on Social Science, Humanity, and Public Health (ICOSHIP 2020)*, *514*(Icoship 2020), 74–78. https://doi.org/10.2991/assehr.k.210101.017

Antlöv, H., Wetterberg, A., & Dharmawan, L. (2016). Village governance, community life, and the 2014 village law in Indonesia. *Bulletin of Indonesian Economic Studies*, *52*(2), 161-183.

Arfiansyah, M. A. (2020). Pengaruh Sistem Keuangan Desa dan Sistem Pengendalian

Intern Pemerintah Terhadap Akuntabilitas Dana Desa. *Journal of Islamic Finance and Accounting*, *3*(1), 67–82.

Arifa, I. N. (2019). Community Participation and Government Role in Using Village Funds in Dlingo Village. *Policy & Governance Review*, *3*(2), 171-185.

Arifin, B., Wicaksono, E., Tenrini, R. H., Wardhana, I. W., Setiawan, H., Damayanty, S. A., ... & Handoko, R. (2020). Village fund, village-owned-enterprises, and employment: Evidence from Indonesia. *Journal of Rural Studies*, *79*, 382-394.

Ayub, Z., Rianti, M., Awaluddin, M., & Triadi, F. (2020). Community Participation in Village Fund Management within Palakka District, Bone Regency of South Sulawesi, Indonesia. *GNOSI: An Interdisciplinary Journal of Human Theory and Praxis*, *3*(3), 38-48.

Bruno, L. (2014). OPTIMALISASI PERAN PEMERINTAH DAERAH DALAM PEMBERDAYAAN MASYARAKAT PESISIR DI KAWASAN PERBATASAN (Suatu Studi di Kecamatan Marore Kabupaten Kepulauan Sangihe). *Journal of Chemical Information and Modeling*, *53*(9), 1689–1699.

Bustaman, B., Amalia, E., & Jalaluddin, J. (2018). A Performance Analysis of Village Fund Management: A Case Study in Lut Tawar District – Indonesia. *Journal of Accounting Research, Organization and Economics*, *1*(2), 112–121. https://doi.org/10.24815/jaroe.v1i2.11675

Damastuti, E., & de Groot, R. (2017). Effectiveness of community-based mangrove management for sustainable resource use and livelihood support: A case study of four villages in Central Java, Indonesia. *Journal of environmental management*, *203*, 510-521.

Diamantina, A. (2017). Management, Distribution, and Redemption of Village Fund. *Diponegoro Law Review*, *2*(1), 203. https://doi.org/10.14710/dilrev.2.1.2017.203-226

Hehamahua, H. (2015). Impact Analysis of the Village Fund Allocation (ADD) Toward Economic Community (Case Study on the Rural District of Namlea Siahoni), Buru Regency. *Journal of Social and Development Sciences*, *6*(3), 124–133.

Hendrawati, E., & Pramudianti, M. (2020). Partisipasi, Transparansi Dan Akuntabilitas Perencanaan Dan Penganggaran Dana Desa. *Jurnal Riset Akuntansi Kontemporer*, *12*(2), 100–108. https://doi.org/10.23969/jrak.v12i2.3113

Imawan, S. A., & Purwanto, E. A. (2020). Governing Village Fund in Indonesia: Is It Eradicating Poverty?. *Policy & Governance Review*, *4*(1), 14-27.

Indraningsih, K. S., Nahraeni, W., Agustian, A., Gunawan, E., & Syahyuti. (2021). The Impact of the Use of Village Funds on Sustainable Agricultural Development. *E3S Web of Conferences*, *232*, 1–16. https://doi.org/10.1051/e3sconf/202123201018

Kadir, A., & Idris, I. (2021). Village autonomy and participatory democracy in Indonesia: the problem of community participation in Post-Village autonomy in the Southeast Sulawesi Province. *Public Policy and Administration*, *20*(4), 514-529.

Lamia, R. M. N., Waworundeng, W., & Kumayas, N. (2021). Optimalisasi Program Pemerintah Dalam Menghadapi Covid-19 Di Desa Sulu Kecamatan Tatapaan Kabupaten Minahasa Selatan. *Governance*, *1*(2), 1–7.

Lewis, B. D. (2015). Decentralising to villages in Indonesia: Money (and other) mistakes. *Public Administration and Development*, *35*(5), 347-359.

Mu'alim, I., Djatmiko, A., & Ningrum, E. (2020). Use of Village fund Outside the Village Fund Priority (Construction of A Village Hall in Adipasir Village, Rakit District Banjarnegara Regency). *Ganesha Law Review*, *3*(1), 1–10.

Nugroho, A., Takahashi, M., & Masaya, I. (2021). Village fund asymmetric information in disaster management: Evidence from village level in Banda Aceh City. *IOP Conference Series: Earth and Environmental Science*, *630*(1). https://doi.org/10.1088/1755-1315/630/1/012011

Prasetyo, A., & Putrini, C. (2021, July). Pursuing Village SDGs Through Village Fund Management Accountability. In *2nd International Conference on Administration Science 2020 (ICAS 2020)* (pp. 319-321). Atlantis Press.

Purnawan, H. (2021). Implementation of Central Government Policy on Priority for the Use of Village Funds in Makartitama and Ulak Mas Villages, Lahat Regency, Indonesia. *JPSI (Journal of Public Sector Innovations)*, *6*(1), 1-9.

Puspasari, N. (2015). Fraud theory evolution and its relevance to Fraud prevention in the village government in Indonesia. *Asia Pacific Fraud Journal*, *1*(2), 177-188.

Ruru, N., Kalangi, L., & Budiarso, N. S. (2017). Analisis Penerapan Alokasi Dana Desa (ADD) dalam Upaya Meningkatkan Pembangunan Desa (Studi Kasus Pada Desa Suwaan, Kecamatan Kalawat, Kabupaten Minahasa Utara). *Going Concern : Jurnal Riset Akuntansi*, *12*(01), 83–90. https://doi.org/10.32400/gc.12.01.17140.2017

Savitri, E., & Andreas, V. D. (2019). The Effectiveness Of Village Fund Management. *International Journal of Scientific & Technology Research*, *8*(09), 1373-1377.

Setyawan, S., Priyono, N., & Iswanaji, C. (2018). Development Model of E-Budgeting and E-Reporting System on the Management of Village Fund Finance. *Jurnal Dinamika Akuntansi*, *9*(1), 92–99. https://doi.org/10.15294/jda.v9i1.12000

Srirejeki, K. (2018). Empowering the role of village owned enterprises (BUMDes) for rural development: case of Indonesia. *Jurnal Akuntansi, Manajemen dan Ekonomi*, *20*(1), 5-10.

Suheryadi, B., Somad, A., & Tatiek Sri Djatmiati. (2020). Optimization of the Role of Village Facilitators in Improving the Professionality of Village Apparatus in Managing Village Funds in Indonesia. *Journal of Studies in Social Sciences*, *19*(2), 1–15.

Susilowati, N., Mahmud, A., Rachmadani, W. S., Lestari, S., & Tusyanah, T. (2020). The Contribution of Village Fund Management for Creating More Prosperous Society: an Empirical Study at Central Java. *Jurnal ASET (Akuntansi Riset)*, *12*(2), 357–371.

Talitha, T., Firman, T., & Hudalah, D. (2020). Welcoming two decades of decentralization in Indonesia: a regional development perspective. *Territory, Politics, Governance*, *8*(5), 690-708.

Takdir, M., Syam, A. B., & Sakrawandi, S. (2021). Village Government Capacity in Village Fund Budget Management in Pulau Sembilan District, Sinjai Regency. *Jurnal Ad'ministrare*, *8*(1), 37. https://doi.org/10.26858/ja.v8i1.18487

Vel, J. A., & Bedner, A. W. (2015). Decentralisation and village governance in Indonesia: the return to the nagari and the 2014 Village Law. *The Journal of Legal Pluralism and Unofficial Law*, *47*(3), 493-507.

Wafirotin, K. Z., & Septiviastuti, U. (2019). the Effect of Transparency, Community Participation, and Accountability on Management of Village Funds in Ponorogo Regency. *Ekuilibrium : Jurnal Ilmiah Bidang Ilmu Ekonomi*, *14*(1), 31. https://doi.org/10.24269/ekuilibrium.v14i1.1527

Wardhana, D. (2018). Optimalisasi Kinerja Satuan Relawan Kebakaran (Satwankar) Di Kota Bandung. *Jurnal Ilmiah Magister Ilmu Administrasi (JIMIA)*, *1*, 49–63.

Wida, S. A., Supatmoko, D., & Kurrohman, T. (2017). Akuntabilitas Pengelolaan Alokasi Dana Desa (ADD) di Desa – Desa Kecamatan Rogojampi Kabupaten Banyuwangi. *E-Journal Ekonomi Bisnis Dan Akuntansi*, *4*(2), 148. https://doi.org/10.19184/ejeba.v4i2.5356

Yusuf, S., Chairul Basrun Umanailo, M., Putri, R. N., Ely, D. Q. M., & Darma, D. (2019). Village institution relations in the utilization of village funds in namlea district. *International Journal of Scientific and Technology Research*, *8*(8), 1872–1876.