

VILLAGE FUND MANAGEMENT ACCOUNTABILITY IN ORAHILI TUMORI VILLAGE

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ABSTRACT

This study aims to find out about village fund management centered on administration and reporting in Orahili Tumori Village for the 2018 fiscal year. Orahili Tumori Village Finance has implemented 5 principles recommended by the United Nations Development Program (UNDP) namely transparency, control, obligation, responsiveness and responsibility for managing village funds. However, village heads have not fully implemented these 5 principles and must improve their performance in reporting the APBDes Implementation Report in a timely manner. The research method used is qualitative with a descriptive type. The data is done by observation, interviews and documentation. Analysis result show that Bendungan Village Finance Department has implemented five principles recommended by the United Nations Development Program (UNDP) to distribute state funds: transparency, control, obligation, responsiveness, and responsibility. Therefore, the village management of the Dam Village fund has been legalized. However, the Dam Village Head's principles of control, obligations (obligations), and responsibilities have yet to be implemented and require further work to continue.

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1. INTRODUCTION

The village is a universal phenomenon; almost all over the world, there are villages. The village is also likened to the smallest community that joins a larger community for housing or only for economic activities for people who depend on the agrarian sector. Laws and regulations bind it. -invitation and led by a village government elected by the people in charge of meeting the local community's needs [1].

Public or government organizations are divided into central government and local government. The village government is the village head, whom village officials assist as elements of village government organizers. In carrying out its main tasks and functions, the village government needs to pay attention to the foundation and elements [2]. The government has to prosper its people, one of which is facilitated by a budget in the form of village funds. Managing village finances and carrying out village development for the prosperity of the village community is the main task[3],[4].

According to the Minister of Finance Regulation Number 49 of 2016, funds from the State Revenue and Expenditure Budget (APBN) must indeed be given to villages to finance activities in the rural sector. Village funds are specifically allocated from the State Revenue and Expenditure Budget (APBN) [5]. The State Revenue and Expenditure Budget (APBN) has allocated funds for villages which must be calculated based on the number of villages. The greater the number, the greater the number of village funds obtained in line with existing needs. The level of poverty, population, and uneven development can affect village funds [6].

The people of Orahili Tumori Village, West Gunungsitoli District, Gunungsitoli City, mostly work as farmers. Nevertheless, some work as carpenters, breeders, teachers, and other types of work. The difference in professions does not mean that the people of Orahili Tumori Village are uncontrollable. It is proven by the village government's ability to lead the community in achieving common goals.

West Gunungsitoli District is included in the Gunungsitoli city area, North Sumatra Province consisting of 9 villages, one of which is Orahili Tumori Village. Based on the results of an interview with the Head of the Orahili Tumori Village, the village's original income is still low. Determining the allocation of village funds is very meaningful to help ease the people's economy in Orahili Tumori Village. Construction of physical infrastructures such as roads, bridges, and ditches, non-physical development

such as entrepreneurship training and training for BPD (Village Consultative Body) management activates the community in strengthening environmental resources.

Initial observations made in Orahili Tumori Village, West Gunungsitoli District, Gunungsitoli City, showed a scourge regarding implementing village fund management. Several things have received the spotlight related to the implementation of village fund management, including the delay in submitting the budget realization report for phase 1, phase 2, and year-end reports and the lack of ability of village officials to adjust their duties and main functions. Incorrect input of items in the cash book is often encountered, resulting in delays in making accountability reports.

Village financial reporting emphasizes the use of funds by a predetermined budget. Public sector accountability is a system intended to provide services to the community, such as road construction, clean water, and health care. It is meant to remove fraud from the system and provide true public welfare [7],[8]. It is achieved by setting specific goals usually associated with these services and then fulfilling them.

Public accountability means that individuals and organizations are held accountable for their activities and mandates. Financial reporting is one of the mandatory elements of public accountability. The United Nations Development Program (UNDP) has developed a method for measuring public accountability in 5 principles of accountability. This principle can be a tool in financial management. Based on the accountability concept above, this study uses the concept of public accountability, the principles of openness, control, obligation, responsiveness, and responsibility in managing village funds that focus on administration and reporting. The concept of public accountability, when applied using the five principles above, will make it easier to implement because it is to the conditions of government in Indonesia. If implemented properly, accountability to the community and the authority will follow the specified time.

Permendagri No. 20 of 2018 article 68 has explained that the village head is obliged to carry out his main duties and functions, namely, submitting to the Regent/Mayor the form of a Village Budget Implementation Realization Report and activity realization reports [9],[10]. The Village Head must submit the report through the Camat by the end of July, the second week of the current year. Then the Village Head must submit the year-end semester by the end of January of the following year [11].

Village funds must be carried out by the Village Treasurer, whom the Village Head determines as the leader. The determination must be carried out before the start of the fiscal year. Village fund administration is a recording activity that the Head of Finance can only carry out. The administration of village funds is carried out using a simple accounting journal [12]. The Village Fund that has been received in the village account must immediately be used for the benefit of the community. Financial reports and records in Siskeudes must be made immediately.

2. METHOD

This research is a type of qualitative research using a descriptive-analytical approach. This research is focused on the administration and reporting of village funds in terms of accountability for village fund management in Orahili Tumori Village. By focusing research on administration and reporting, it is hoped that the research will be more focused and not broaden the topic of discussion. Data collection techniques used are observation, documentation, and interviews. The data analysis procedures used in this study follow those outlined by Miles and Huberman: (1) Data reduction, referring to data obtained through an interview, observation, and documentation tests carried out later, disseminated, and clarified. (2) Data collection is the act of storing data that has been obtained from sources following the circumstances.

3. RESULT AND DISCUSSION

Administration

a. Application of the Principle of Transparency Accountability (Openness)

According to [10], the Head of Finance must complete documents and valid evidence to achieve the accountability principle. The Head of Finance of the Orahili Tumori Village has carried out the principle of transparency and accountability because the notes obtained by the Head of Finance can be seen from their credibility and existence by the Village Head and the Inspectorate. The achievement of the role of the Head of Finance in implementing the principle of openness cannot be separated from the supervision carried out by the Village Head, who is the holder of the highest authority in managing village funds. The following is an excerpt from an interview with the village head of Orahili Tumori: "I always monitor every

job done by village officials, such as asking for proof of transactions from the finance department." (Head of Dam Village, 14 September 2022). As the main implementer of good governance, the government is required to provide transparent and accurate accountability. The Head of Finance of the Orahili Tumori Village has also carried out its obligations to implement the principle of transparency.

b. Application of the Principle of Accountability Controllability (Controllability)

The Village Government has received requests for assistance from various parties. It has been provided with the necessary resources to transfer funds following the provisions of Permendagri No. 20 of 2018, Paragraph 6. The administration is carried out by the Head of Finance, who is authorized to receive, pay, and withhold any remittances for receiving foreign aid or purchasing fund village objects. The Siskeudes application needs to be used when recording required revenues or expenses (Village Financial System). The Orahili Tumori Village Finance Head begins by recording receipts or expenses, closing the book at the end of each month, and making an accountability report for village funds. The Siskeudes application will be used as soon as possible to carry out the recording process.

Article 67 of Permendagri Number 20 of 2018 The Finance Officer must carry out and submit an accountability report no later than the 10th of the following month to the Village Secretary. However, the Bendungan Village Head of Finance needs to be more timely in closing the books each month. It is obtained from the interview results: "Yes, it will be delayed, especially if it is hampered by development such as rainy weather. It will affect the report later if the PK (Activity Implementer) has not deposited the details of their spending," said the speaker. In general, some honest people enter data into the Siskeudes application. Because HR (human resources) cannot cooperate with the Treasurer and the Siskeudes Officer only in this area. (Orahili Tumori Village Head of Finance, 23 September 2022, Orahili Tumori Office) The finance Head is now registered as an input operator for the Siskeudes application due to inconsistent data on the main input items of the application. Operators are required to enter data into the Siskeudes application to assist Kaur Finance. According to [10], if the government adheres to the standards set by the Central Government, it will be beneficial to provide accurate information when building a financial system.

To transfer funds to Orahili Tumori Village, the Finance Department launched the control principle. Kaur Finance has completed the project administration following Permendagri No. 20 of 2018; Specifically, he has completed making records for receipts and disbursements and closing the books every third month, though not every month. Suppose Kaur Finance can lawfully run a business following existing regulations. In that case, the quality of the financial services produced will be good, and the information provided will be clear.

c. Application of the Liability Accountability Principle

Kaur Finance needs to carry out tasks in a manner appropriate to the current situation. If Kaur Finance is negligent when carrying out its obligations, there will be consequences that must be considered. Law No. 6 of 2014, Permendagri No. 20 of 2018, and the Regulation of the Regent of Semarang Regency No. 1 of 2018 concerning the Handling of Village Funds is an examples of the Orahili Tumori Village Finance Kaur Guidelines in this regard.

Evidence suggests that the account will become mistrustful if Finance Kaur does not carry out the required tasks, namely the administration of village funds. The final report for the first semester was clear, and there were no problems. It is in line with [10], who said that the Financial Kaur Administration Phase must be carried out in an open and accountable manner. Data from interviews can be shown: "Yes, for 2018, it is not quite right because there is a transition period; there is a change of village head as well, and the Implementing Position must fill it," said the official (PJ). Later, if the PK (Activity Implementer) fails to provide details of their business affairs report, the "weather," as in a building project, will cause the manufacturer to be more colorful. 23 September 2022 (Finance Head of Orahili Tumori Village).

According to the information provided, Kaur Finance has complied with statutory requirements since the company was launched following applicable laws. It resulted in accountability being submitted to the Village Secretary and the Village Head. The project is running, and with the details of the expenditure of development activities, there must be an increase in the project's operating business. Similar to what was said in [11], the administration must follow the law, and the Head of Finance must inform the Village Head of any information about incoming or outgoing funds.

d. Application of the Principle of Responsiveness Accountability (Responsiveness)

According to the information provided above, Kaur Finance has said in Law no. 6 of 2014 that it is necessary to comply with applicable laws or procedures when transferring funds. There may be disagreements between the plan and its implementation if the handling of state funds needs to follow the law. To facilitate the participation of the Head of Finance in the Village Fund administration business, the Central Government has provided the Siskeudes application. Sulina (2017) further stated that it is hoped that the Siskeudes application can provide positive feedback to the Head of Finance by making it easier to run their business.

The Central Government emphasized that the Siskeudes application would help the Finance Department prepare the APBDesa Implementation Realization Report. According to information obtained from Kaur Finance, Siskeudes is very helpful in carrying out administration and making reports because the large inventory of fantastic prices complicates the process. The following interview results can prove this:

It is already formatted in the Siskeudes app, so we have to click, and the payment will be made after we click and select the appropriate currency. Using Siskeudes is quite helpful, especially considering the high quality of data in the area; if it were not for the Siskeudes application, the local government would probably have collapsed. (23 September 2022, Head of Finance of Orahili Tumori Village). Regarding doing business, the Head of Finance of Orahili Tumori Village has declared the principle of responsiveness. Because Siskeudes has been used, the Central Government has prioritized this to help smooth business operations and make it easier for employees to transfer funds between countries. According to [12], Siskeudes must be launched during the administrative process as a form of accountability.

e. Application of the Principle of Accountability Responsibility (Responsibility)

The Orahili Tumori Village Head of Finance has been limited by the provisions of Law no. 6 of 2014, Regulation of the Regent of Semarang Regency No. 1 of 2018 concerning the transfer of land, and Permendagri No. 20 of 2018. Kaur Finance conducts business manually by completing transactions in the "General Cash Book," which consists of the "Bank Book," "Tax Subsidiary Cash Book," and "Panjar Assistant Cash Book," then proceed with completing transactions in the application "Siskeudes." In addition, the Finance Head of Orahili Tumori Village has made and submitted reports to the district secretary every day for the last ten days. Based on the findings of [11], business activities in the form of cash receipts and assignments use the General Cash book and Bank Cash, and tax calculations use the Tax Assistant Cashbook and the final book settlement.

As stated in Permendagri No. 20 of 2018 Article 63, Kaur Finance is required to run its business in such a way as to record every occasion of celebration, be it birthdays or holidays, and write a book every third week. Every 10th day of the following month, the latest version of the Accountability Law must be given to the Village Secretary. In this regard, Finance Kaur has completed all tasks based on observations and interviews. It can be concluded from the interview results as follows: Recording of email receipts is already automatic; funds from the bank and then we input the date of receipt to the point of receipt of village funds; then later, when we take it, write it to the retrieval; If in the Siskeudes application, you go directly to the general cash book and write down the nominal amount and automatically go to the general cash book. However, open the old manual before using the application to make it easier for me to find the old one. (Orahili Tumori Village Head of Finance, 23 September 2022, Orahili Tumori Village Office)

According to [13], village governments must adhere to the principle of accountability, which is an important component of government strategy based on the current situation and the conditions surrounding government functions. The Finance Head of the Orahili Tumori Village carries the principle of dependents because he has completed the necessary tasks and functions in accordance with laws and regulations that will worsen the government when the government is launched. In the General Cash Book, which consists of a Bank Book, a Tax Subsidiary Cash Book, and an Interpayment Assistant Cash Book, the Finance Accountant has created records and expenses. In addition, every month, a Monthly Report is given to the Village Head by the Village Secretary.

Reporting

a. Principle of Transparency Accountability (Openness)

According to data, if the people choose to participate in the distribution of government funds, the government has already made transfers to the people. Only a few members of the general public can

participate in the process of distributing village funds; the individuals are the Village Consultative Body (BPD) and members of the Activity Executor (PK). The general public needs help understanding village funds in detail. According to [14] shidiqqi's research findings, community agitation caused by BPD can allow residents' rights to rise in order.

Transparency is stipulated in Permendagri No. 20 of 2018 article 2, which regulates that "village finances are managed on a transparent basis." Every occurrence of a dependent must be communicated to residents in the affected area using clear, understandable, and accessible means. In this regard, reporting on village funds has been suggested to the community through the global at strategic village points, posted on the Village Hall notice board.

According to the interview results, most of the general public now understands the dangers of land accountability in Orahili Tumori Village, such as constructing roads or water channels. Based on the information in the previous paragraph, Orahili Tumori Village, a fundraising village, was launched. Because many people already know about the accountability of village funds that are disclosed in strategic places. Regardless of whether they are affiliated with the BPD, the general public knows the project schedule and the required funds, particularly for road construction projects. However, there are complaints from the general public about places where information is disseminated, such as in announcements at places of worship.

b. Principle of Accountability Controllability (Controllability)

In Permendagri No. 20 of 2018, paragraph 68 states that the Village Head has tried to give good faith by providing the information the Regent/Mayor needed to implement the Village Budget. The Village Head must fully explain the implementation of the APBDes to the reaching government and the village population [14]. The Head of Orahili Tumori Village, in the year-end semester report, needed to be more timely in submitting the semester report on the realization of the implementation of the first semester APBDes on time. It is supported by the following summary of the interview evaluation: "The obstacles include the rainy season in physical development, because it must be cash-intensive, namely having to employ local people," he continued. Most of the population here are farmers, so they are likelier to wear turbans than if they were participating in current development projects. At that time, there was also a Pilkades, so village officials were busy, and their focus shifted. 23 September 2022 (Village Head Orahili Tumori).

According to the statement above, the Dam Village Head has not declared the control principle. Even though he has reported the first-semester APBDesa Implementation Realization Report to the Regent/Mayor, the second-semester report is still being prepared. For example, in the report for the last semester, weather, local communities are required to work on building projects because of the use of funds starting in October. However, most of the population in Bendungan Village are farmers who tend to be extreme, even causing vital human signs to fluctuate during construction. According to [15], the Village Budget Implementation Realization Report is often completed on time, and the main purpose of this process is to describe the accountability report in detail.

Liability Accountability Principle

The purpose of the Village Government is to carry out the requirements following a valid request. If the Village Government neglects to carry out the required tasks, there will be consequences that must be recognized to prevent disruption of the Village program for the upcoming Fiscal Year. Law No. 6, Regulation of the Regent of Semarang Regency No. 1, Permendagri No. 20, and Law no. 6 of 2014 is the Dam Village Government Guidelines Act which regulates the distribution of village funds. According to Kurnia (2019), to run good governance, the Village Head must follow the principles that align with the process of handing over funds to the state.

Sanctions will be given if the Village Government is late in completing the existing tasks. The provision for sanctions is stated in Article 17 of the Perbup. It states that the Regent will reduce the amount owed to the Village for next year if the Village has yet to receive proof that the budget has been realized or more than 30% of the remaining in the Village account. In this regard, the Bendungan Village Head has announced the Realization Report on implementing the APBDesa in the final semester of 2018. Usually, the busiest month for funerals is January, but the head of state only starts doing so in March.

Based on the description above, the Dam Village Government still needs to implement the principle of obligation. According to [15], violation of a law can result in sanctions if a mistake is made. Due to the delay in submitting the report to the Regent, the interview results with the Village Head were sanctioned

as an oral or written warning from the Inspectorate. However, the provision of village funds for the coming year will continue as usual because the Dam Village Government is still providing reports.

c. Principle of Responsiveness Accountability

According to Law No. 6 of 2014, Article 61, Village Consultative Body (BPD) is a government institution that carries out functions, with the main responsibility of supervising the duties of the Village Head. Based on this, the BPD can determine whether the Village Government has lifted the embargo on the sale of state property. According to [14], the Regent must work closely with the BPD so that each program can run well.

The community's strategy to carry out the BPD's mandate is to carry out proper supervision of the mandate of the Bendungan Village Government. The crucial focus that stands out as the only factor in the BPD process is the number of villages the funds receive and how it relates to their distribution to village-related activities. The following interviews with BPD members were obtained from information, specifically the following: "The proposed programs have been going very well, such as the construction of a road to the river using village funds. Village fund. (23 September 2022, Member of the BPD in Bendungan Village).

The principle of responsiveness of the Dam Village Government, especially the Village Head, has been launched because of information from BPD interviews as a result of village supervisors showing that the chief executive's role is to ensure the community's quality of life improves. It aligns with the Central Government's mandate to spread democracy throughout the community. According to Roza's 2017 study, because the number of villages used is very large, it must be optimally controlled by the BPD as the representative of the general public so that these funds can be used for development and maintenance.

d. Principle of Accountability Responsibility (Responsibility)

The Dam Village Head has discussed the plan to use APBDesa twice a year in the first and last semesters. According to the Regulation of the Regent of Semarang, Number 1 of 2018 Article 16 concerning Procedures for the Distribution and Determination of the Details of Village Funds for Each Village in the Regency of Semarang for Fiscal Year 2018, the Village Head is obliged to provide the Regent with a report detailing the realization of each sub-district every time a stage occurs, depending on whether it is Stage 1 or Stage 2. The Bupati must provide a copy of the district's annual report to the Regent or Mayor to verify that program objectives and objectives have been met. Regarding this, the Village Head has completed his duties following the existing documentation, but the deadline for the next semester is still waiting. According to data from the Head of the Village Head of Dam for delays, the realization of the potential of the Village Budget needs to be improved by weather constraints and the lack of understanding and commitment from the Activity Implementers (PK) to implement the SPJ.

Based on the information above, the Dam Village Government has yet to implement the principle of accountability with firm responsibilities because it has yet to carry out the required tasks following the applicable laws and regulations. The year realization report still needs to be on time, and the Village Head must increase his productivity to ensure further delays in project realization. An accountability report must be made to understand the impact of using village funds. If there is a problem with data collection, program execution will be affected [15]. The Desa Bendungan village development project has been running well to implement the principle of accountability. However, in the implementation period, it has yet to see the completion of the procedure for Permendagri No. 20 of 2018.

4. CONCLUSION

The Bendungan Village Finance Department has implemented five principles recommended by the United Nations Development Program (UNDP) to distribute state funds: transparency, control, obligation, responsiveness, and responsibility. Therefore, the village management of the Dam Village fund has been legalized. However, the Dam Village Head's principles of control, obligations (obligations), and responsibilities have yet to be implemented and require further work to continue. The organizational principle carried out by Kaur Finance has accountability because the administration's credibility can be seen based on the findings of Kaur Finance in managing notes or proof of transactions at any time. Kaur Finance must comply with all existing regulations when carrying out tasks related to its business; otherwise, they risk compromising the fulfillment of important requirements because Siskeudes can facilitate the implementation of administration. The Village Head builds public trust by implementing work programs and outreach to the community through media that is easily accessible to the community. The Village Government has completed the required tasks following its mandate, so all previously

planned work programs can be started immediately. It will impact improving the quality of life of the community in general. So that every employee can continue to work and meet the demands of the Central Government or the community, the BPD as a representative of the Village Head and its surroundings, must comply with all applicable laws and regulations.

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