

TRANSPARENCY AND ACCOUNTABILITY OF MANAGEMENT VILLAGE FUND ALLOCATION: CASE STUDY IN GIRIKERTO VILLAGE, INDONESIA**Kusnianti Sampulawa**¹**Avininda Dewi Nindiasari**²^{*1, 2} Department of Accounting, Universitas Aisyiyah Yogyakarta, Indonesia**ABSTRACT**

This study aims to determine how the principles of good corporate governance are applied in managing the allocation of village funds in Girikerto Village, Kapanewon Turi. The study subjects were the village head and village officials) and one community representative. The researchers used descriptive qualitative research methods. Based on the research findings, it has been determined that Girikerto Village's management of village fund allocations follows the rules and technical instructions outlined in the legislation. The timely accountability process demonstrates this to local governments. Reporting on the realization allocation of village funds follows a predetermined schedule, ensuring that funds for the next stage are never delayed. The Girikerto Village Government has also implemented three good corporate governance principles well.

Keywords:

Village Funds Allocation, Good corporate governance

INTRODUCTION

In Indonesia's existing system of government, villages have a strategic role in supporting local governments in implementing development, especially in improving the economy. The importance of the role of the village as the first step in establishing community independence prompted the government to issue the Republic of Indonesia Government Regulation No. 43 of 2014 concerning Implementing Regulations for the provisions of Law No. 6 of 2014 concerning villages, which explains that local governments have broader authority in managing their territories. Based on Law No. 32 of 2004 concerning Regional Government, regional autonomy is the autonomous region's right, authority, and obligation to regulate and administer the provincial, regional government and the local community's interests by the law. Local governments must be able to manage what belongs to the region to ensure people's lives. Village finances must be addressed openly and responsibly by applicable laws and regulations.

Villages can exercise greater autonomy to regulate and manage their government affairs based on the principle of autonomy and duties. The granting of wider autonomy to this village has reasons, firstly because the low capability and effectiveness of the village government is still weak in advancing development and democratic life in the village. Second, the need for the expansion of autonomy also appears as an answer to entering a new era that will bring new rules to all aspects of human life in the future (Mardiasmo, 2002). The government issued a policy called the Village Fund Allocation. The village fund budget is a fund allocated by the Regency or City Government to the village originating from the central and regional financial balance funds received by the Regency or City, where this policy is taken as a form of implementing fiscal decentralization.

In principle, the allocation of village funds must adhere to the principles of accountability, transparency, participation, and efficiency under Permendagri No. 113 Tahun 2014. The provision of such large funds to villages, the number of various reports and the existence of critical points in managing village finances certainly demand a great responsibility by the village government apparatus. Therefore, the village government must apply the principle of accountability in village financial management, where all the end of village government administration activities must be accountable to the village community according to the provisions so that good village governance is realized (Oktaresa, 2015).

The amount of the village fund budget every year always increases. In 2015 the village fund budget reached 20.7 trillion rupiahs. In 2016 it reached 47.6 trillion rupiahs, and in 2017 the village fund budget reached 81 trillion

rupiahs. It causes the allocation of village funds in each village also to increase. If in 2015, each village received a village funds allocation of 280 million rupiahs, in 2016, each village's ADD increased to 643 million rupiahs. Meanwhile, in 2017 the number of village funds allocated for each village reached 1,095 million rupiahs.

Regulation Bupati Sleman No. 19.1 of 2020 Concerning the Third Amendment to Regent Regulation Number 30 of 2018 Concerning Village Fund Allocation Article 20 which states that: (1) The Regional Government distributes ADD Authority to the Village Government in 3 (three) stages in 1 (one) year, (2) The distribution of ADD authority in 3 (three) stages, as referred to in paragraph (1), is carried out as follows: a) Phase I distributed in March at 40%, b) Phase II is distributed in July in the amount of 30%, and c) Phase III is distributed in October at 30%.

In achieving the objectives of implementing and managing 2 Directorate General of Fiscal Balance, 2015 good and clean village finances, there are still some strategic issues in financial governance when viewed from several information media. The community considers the village government's financial sector to have been unable to apply the principles of organizational management by expectations (Irawan, 2017). In the governance of government organizations, there are still problems that until now have not been able to apply a strong concept in the performance of the management of activities carried out. Meanwhile, to apply the principles of good organizational management, we need a concept that can help improve one of them, namely, the concept of governance.

Governance in the process of implementing good village governance has the characteristics of accountability, transparency, participation, responsiveness, law, and order, fairness, efficiency, and effectiveness and has a strategic vision. From several previous studies, there are still many obstacles experienced by several villages, such as the implementation of accountability in the management of village fund allocations which are still not optimal, most of which only covers physical aspects, the impact of which has an impact on reducing community empowerment, such as the provision of food security and food security. Socio-cultural development should be able to include physical spending and non-physical spending (Irma, 2015). If seen from other previous studies, the government should be able to give authority to meet the welfare of the community by utilizing funds to provide facilities needed by the community and also giving the community the right to evaluate village financial management, which is one of the important aspects in realizing good corporate governance in implementing good corporate governance. Village financial management (Astuti, 2016). Other research also explains the responsiveness dimension of the village government, which is still lacking in terms of service to the community. This phenomenon occurs due to the lack of government encouragement to the community, so they want to participate in the supervision of village funds (Ramdhan, 2015).

According to Efendi (2009), accountability is an act of obligation carried out by an organization to provide accountability to the community regarding the clarity of a function, implementation, and management of the organization that has been carried out. At the same time, transparency is defined as a principle of openness in the decision-making process and in presenting material and relevant information about what can be interpreted as an organization's response, as well as responsiveness, which can be interpreted as an organization's response in helping to provide fast service which includes; the readiness of the organization in serving the community, the speed of employees in handling community needs and handling complaints given by the community. Based on this background, this study aims to analyze the principles of good corporate governance in the Management of Village Funds in the Girikerto Village of Kapanewon Turi.

LITERATURE REVIEW

1. Village Autonomy

Village autonomy has historically been formed and has the right to regulate and take care of their own household based on customary law in force in Indonesia territory. Law Number 6 of 2014 Concerning Villages and community affairs explains that village governance includes authority in in the field of administering village governance, implementation of village development, development of village communities, rights of origin and customs of the village. According to Kuntjaningrat in Nurman (2015) describes the village as a community small people who live or live in an area, while Bergel interprets the village as a settlement of farmers. According to Widjaja in Andora (2017), village autonomy is autonomy which is original, unanimous and intact and not from a gift from the government otherwise the government is obliged to respect the original autonomy of the village. According to Law No. 6 article 1 of 2014 village is a village and village or village custom are traditional villages and villages or what is referred to by other names, hereinafter referred to as Village, is a legal community unit that

has territorial boundaries authorized to regulate and manage government affairs based on initiatives community, origin rights, and or traditional rights that are recognized and respected by the interests of the local community.

2. Allocation of village funds

According to Haw Widjaja in Putra (2018) Allocation of Village Funds (ADD) in in order to increase empowerment, welfare and equitable development in rural areas through district, provincial and central government budget funds districts, provinces and the center need to realize their respective APBD funds 10% for Village Fund Allocation (ADD) funds. Abbreviated village fund allocation ADD is a fund allocated by the district government for a village sourced from the central and regional financial balance funds (Hartati & Fathah, 2022). Allocation of village funds (ADD) is one of the village incomes that originates from direct government assistance as a form of equity (Fajri et al, 2015). Kindly an outline of the stages of Village Fund Allocation contains planning, implementation mechanisms and supervision (Fathah, 2017).

3. Village government

According to the Law of the Republic of Indonesia No. 43 of 2014 regarding the implementing regulations of law No. 6 of 2014 concerning villages namely the formation of a village by the district/city regional government can be in the form of expansion from one village to two or more villages or conversely a merger of parts village or merging several villages into one new village. The village government has been explained in Law Number 6 of 2014 regarding the village is the village head or what is called by another name village apparatus as an organizational element. The village head has an important role in the process administration of village governance. The village government intends to build village with the aim of improving the welfare of villagers and quality human life and reduce poverty through the fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential and sustainable use of resources and the environment (Hardiani & Rifandi, 2023).

4. Principles of Good Corporate Governance

The notion of governance according to Duadji (2012) is a conceptual framework consisting of philosophy, theory, and analysis where these three concepts are very useful as a basis or basis for reforming ideology, paradigm, culture and public or government management. The basic principles of good corporate governance are determined from 5 aspects, namely transparency, accountability, responsibility, independence and fairness (equality or fairness) Binhadi (2006).

5. Fund Management

Village finance according to Law Number 6 of 2014 concerning Villages are all village rights and obligations that can be valued in money and everything something in the form of money and goods related to the exercise of rights and village obligations. Management of village funds must be planned, monitored and evaluated openly by associating all elements of society in the village and can be accounted for then carried out in accordance with regulations current regulation. Village fund management has a cycle includes planning, implementation, administration, reporting, and accountability with a period of one fiscal year, starting from the 1st January to December 31. The principles used in the management of village funds are transparent, accountable, participative, and carried out in an orderly and budgetary manner. Accountability of village funds is horizontal, namely between the village government and The Village Consultative Body (BPD), in addition to being horizontal, should also have village funds is vertical, namely between the village head and the community and the village head's superiors. The definition of village funds according to Herlianto (2017) is a fund or budget that sourced from the APBN addressed to villages transferred by the government central government through district/city APBD. in accordance with government regulation number 6 in 2014 Village funds must be managed in an orderly manner, complying with statutory provisions, effective and efficient, economical, transparent and accountable with pay attention to a sense of justice and compliance as well as prioritizing interests local community.

6. Accountability

Accountability is a form of accountability of village government officials against the people who have given him

authority. According to Mardiasmo (2009), public accountability is the obligation of the holder of the trust (agent) to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the donor trustee (principal) who has the right and authority to request this accountability. Nasirah (2016) Accountability is also an instrument for activities control, especially in achieving results in public services. In this case, performance evaluation is needed to determine the extent of achievement results, as well as the means used to achieve them. Control as an important part of good management is a mutual thing support accountability (Rifandi, 2018; Safitri & Fathah, 2018).

7. Transparency

According to Nordiawan in Sujarweni (2015) provides transparent financial information open and honest to the public based on the consideration that the community have the right to know openly and thoroughly government accountability in the management of entrusted resources him and his obedience to the laws and regulations. Transparent is the principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, process of manufacture and implementation, as well as the results achieved. Sukasmanto in Sujarweni (2015), states that transparency is concerning the openness of the village government to the community regarding various matters policies or programs set in the framework of village development. Article 4 paragraph 7 Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 13 of 2006, concerning Guidelines for Regional Financial Management, it is said that transparency is a principle openness that allows the public to know and get wide access to information about regional finance. With transparency guarantee access or freedom for everyone to obtain information about policy, the process of making and implementing it, as well as the results achieved. Transparency refers to the availability of information to the general public and clarity regarding laws and regulations and government decisions, with indicators among others:

- a. Access to accurate and timely information.
- b. Provision of clear information about procedures and costs.
- c. Ease of access to information. Establish a grievance mechanism if violations become available.
- d. Establish a grievance mechanism if violations become available.

METHODOLOGY

The research used is qualitative research with a descriptive approach. Qualitative descriptive research aims to describe, explain, explain and answer in more detail the problems to be studied by studying an individual, a group or an event as much as possible. This research was conducted in the office of Kalurahan Girikerto Kapanewon Turi by examining the implementation of good corporate governance in managing village fund allocations. The data collection techniques used in this study are direct observation techniques (observation), interview techniques, and documentation techniques. The researcher took the subject in this study, Village Head and Kalurahan Apparatus (Kalurahan Secretary, Head of Finance, BPD Representative, and One Community Representative from Girikerto Village).

This type of research is qualitative, considering research carried out using the sample (respondents) as primary and secondary data.

1. Primary Data

Primary data is the data collected by researchers directly from the main source. The primary data of this study include:

- a. Interview notes
- b. Field observations
- c. Information about informants

2. Secondary Data

Secondary data is data that has been collected from other parties or is available to researchers. In this study, secondary data was obtained by collecting documents and archives of the government in the form of RPJMKal reports obtained from the treasurer of the Girikerto Village and data obtained from the website.

The triangulation method was used to validity test, namely checking the correctness of certain data by

comparing it with data obtained from other sources, in various phases of field research, at different times, and often using different methods. Data analysis techniques used by researchers in this study, namely:

1. Reduce Data: Data reduction simplifies and classifies data to produce meaningful information and make it easier to conclude.
2. Data Display: Presentation of data is an activity when a set of data is arranged systematically and easily understood, thus providing the possibility of generating conclusions.
3. Conclusion and Verification: Drawing conclusions and verifying data is a stage that aims to find the meaning of the data collected by looking for relationships, similarities, or differences to conclude answers to existing problems.

RESULT

1. Village Fund Allocation Management in Girikerto Village

The allocation of village funds is used to finance development and community empowerment, which is aimed at improving the welfare of rural communities, improving the community's quality of life, and reducing poverty. Therefore, the management of village fund allocations must be used properly and according to the target. The management cycle based on the Village Law includes: 1) Plan preparation; 2) Village Musrenbang involving the village government, BPD, and community groups starting from the hamlet level to the village level; 3) Determination of the Plan, the plan here is a Village Budget guideline; 4) Determination of the Village Budget; 5) Implementation of Development, involving the entire community in a self-managed manner; 6) Accountability, the village government, is obliged to submit reports in the village development deliberation; 7) Utilization and Maintenance¹.

The village of Girikerto in realizing this has been carried out through several stages, namely:

a. Village Fund Allocation Planning Stage

Planning is the initial stage in managing the allocation of village funds. At the planning stage, the allocation of village funds is preceded by a village development planning deliberation (Musrenbangdes²) involving the village consultative body (BPKal), LPMD, and other community elements such as religious leaders, community leaders, and youth leaders. Furthermore, based on the results of the musrenbangdes, the village head draws up a village regulation on the medium-term development of the village (RPJMKal). The process of village fund allocation planning in the Girikerto Village begins with a village meeting (musdes³), then a village meeting (muskal⁴), RPJMKal, and then the village government work plan (RKPKal). After everything is done and approved, the next step is to form RKPKal⁵.

Regulation of Bupati Sleman No. 35 Tahun 2016 Pasal 1 ayat 18 concerning the preparation of village income and expenditure budgets. Allocation of village funds, abbreviated as ADD, is a balancing fund received by the district in the district's regional revenue and expenditure budget after deducting the special allocation fund. Sleman Regency considers the allocation of village funds allocations, according to the income needs of the village head and village officials, the number of villagers, the poverty rate of the village, the area of the village, and the level of geographical difficulty of the village. The income from the Girikerto sub-district village fund allocation in 2020 was Rp. 1,283,827,915, while the realized budget was Rp. 1,281,299,415 with the remaining budget of Rp. 2,528,500. In 2021, the Girikerto Sub-District Village received Rp. 1,274,289,247 with a realized budget of Rp. 1,270,163,497. This difference occurred because of the Sleman Regent's policy to cut the budget used for BPJS health payments.

The receipt of village fund allocations in the Girikerto Village includes three stages. Phase I is used for SILTAP staff and allowances, while phase II and phase III are used for SILTAP staff, allowances, and

¹ UU No. 6 Tahun 2014

² Musrenbandes (Musyawarah Rencana Pembangunan Desa) is a deliberation held to determine priorities, programs, activities, and village development needs funded by the village income and expenditure budget, village community self-help, and/or district/city regional income and expenditure budgets.

³ Musdes is Musyawarah Dusun

⁴ Muskal is Musyawarah Kalurahan

⁵ RKPKal is Rencana Kinerja Pemerintah Kalurahan

activities. Transparency and clear delivery of information to the community is a must, and every physical activity must be equipped with an activity information board installed at the activity location. The information board contains the name of the activity, the volume of the activity, the amount of the budget from the allocation of village funds, and the time of the activity. In addition to the activity signboard, information on all village fund allocation programs must be presented at the village office, which can be in the form of banners or displayed on the village's social media that village communities can access.

b. Village Fund Allocation Accountability Stage

The accountability of the village fund allocation program to the government at its upper level is carried out through a reporting system that is carried out periodically. The accountability report made by the government of the Girikerto Village, especially the secretary and treasurer of the Girikerto Village uses the online-based Village Financial System (SISKEUDES). Report on the Realization of the Implementation of the Village Revenue and Expenditure Budget (APBKal) is a report on the use of the village budget as a whole during the fiscal year, starting from village funds, village fund allocations and other income. The components presented in the APBKal realization report are income, including village funds, village fund allocations, expenditures and financing implemented during the budget year.

After all, reports are completed, village officials will hold a joint deliberation with BPKal and representatives from the community. During the meeting, the program of activities carried out for one year will be discussed. The realization report that has been completed and discussed is then printed in the form of a banner, installed at predetermined points, and uploaded to the village's social media. The realization report that has been completed and discussed is then printed in the form of a banner, installed at predetermined points, and uploaded to the village's social media. That is a form of transparency from the village government to the people of Girikerto.

2. **Implementation of Good Corporate Governance Principles in the Management of Village Fund Allocations by the Village Government**

Good corporate governance is a process of good government governance involving stakeholders in various economic, social and political activities and the utilization of natural, financial and human resources for the benefit of the people, which is carried out by adhering to the principles of justice, and equity. , equality of efficiency, transparency and accountability.

a. Implementation of the Principle of Accountability

The realization of accountability is the main goal of public sector reform. The demand for public accountability requires public sector institutions to place more emphasis on horizontal accountability (to higher authorities), not only vertical accountability (to the wider community). All village apparatus must implement the principle of accountability under their respective functions. In making the accountability report, according to Kaur Danarta of the Girikerto Village, the village government has not experienced difficulties because the accountability reporting process is following the rules and in accordance with the implementation of existing activities. But in terms of reporting to superiors, it is the duty of the village secretary.

b. Implementation of the Transparency Principle

Girikerto District always holds deliberation as a form of transparency to the public. Another form of transparency to the public is by placing APBKal banners at predetermined points, such as at the Village Office, and some are placed on the side of the road and uploaded to the village's social media. That is done as an effort to be transparent in managing village funds and allocating village funds from the village government to the community.

c. Community Participation Principle

Government and society are responsible for helping each other to build good governance. Therefore, community participation is very important to good governance because Indonesia is a democratic country where people have rights as citizens, especially to participate in government activities. The Girikerto sub-district government held a hamlet meeting as a forum for the Girikerto community to submit proposals for the progress of the village as well as an effort to involve the community in managing village funds, namely at the planning stage. The proposals discussed during the deliberation, when they have produced results, are then made by the village head.

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CONCLUSION

Based on the results of the research that has been carried out, it is found that the management of village fund allocations in the Girikerto Village includes planning, implementation and accountability. The management of village fund allocations in the Girikerto Village is under the rules and technical instructions regulated in the legislation. And the Girikerto sub-district government, in its administration, has implemented the principles of good corporate governance well. The Girikerto District Government should update the village profile on the website to find out about the village development by the community. For further researchers who will research Girikerto Village, it is hoped that they can add some more complete principles of good corporate governance. And can add more informants to dig up the information they are looking for.

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