

TRANSPARENCY OF VILLAGE FUND MANAGEMENT IN SAMPUABALO VILLAGE, SIONTAPINA DISTRICT, BUTON REGENCY

Asmaddin¹, Abdul Majid²

^{1,2} Faculty of Social and Political Sciences Universitas Dayanu Ikhsanuddin, Indonesia

ABSTRACT

This study aims to describe the transparency of the use of Village Funds in Sampuabalo Village, Siontapina District, Buton Regency, which includes transparency in the planning, implementation, and accountability of the use of Village Funds. This research design uses qualitative research and a descriptive approach to describe Village Funds' openness in the planning, implementation and accountability sectors in Sampuabalo Village, Siontapina District, Buton Regency. Data collection techniques are carried out through observation, interviews with informants, and document studies. Data analysis techniques are carried out through data preparation, reducing data, and presenting data. The results showed that the Village Fund Management in Sampuabalo was transparent and can be seen in: 1) Transparency in the planning for the use of the Village Fund is carried out quite transparently, because of the openness and clarity of the information to the public, such as an announcement board to display all plans and budgets that have been agreed with the community, community participation and the village consultative body (BPD) is quite adequate, but the planning is not yet fully conducted based on priority scale; 2) Transparency in the implementation of the use of Village Funds has been carried out by the implementing team and is open to the public who can be seen in every physical activity equipped with an activity information board posted at the location of the action. The village government invites the village community every 3 months to hold a village consultation to evaluate the implementation of activities including the use of the Village Fund that has been planned with the village government. The performance of Village Fund activities has been reported every month, which can be useful as a requirement for disbursement of funds for the next stage; 3) Transparency in the accountability sector for the use of funds is good because the information is transparent and open, which can be seen in the accountability which is always integrated with the responsibility of the APBDes. The Village Fund's accountability has been carried out transparently to the community and to the district government as the institution giving authority. The submission of the accountability report has been carried out through a structural route, namely from the Implementation Team at the village level to the Sub-district Facilitator Team in stages and subsequently submitted to the government level above it after being verified by the District Facilitator Team then given a copy to the District Inspectorate. Accountability for the use of Village Funds has been carried out in a transparent manner, where every shopping sourced from the Village Fund is accompanied by evidence of expenditure.

Keyword: Transparency, Village Fund management, Sampuabalo, Buton Regency

1. INTRODUCTION

Village is the lowest government structure in the unitary State of the Republic of Indonesia because Indonesia is a unitary state in the form of a Republic consisting of large and small areas, namely provinces, regencies and cities. Districts and cities consist of several districts, sub-districts and villages. The village is the smallest part of the government structure.

Law Number 6 of 2014 concerning Villages [1] is elaborating Law Number 32 Year 2004 (now amended into Law Number 23 Year 2014 concerning regional Government). Law Number 6 of 2014 concerning the village in question is a law regarding the return of the structure regarding village identity to its origin. This law also describes

the State's goodwill to provide independence to village administrations so that village communities are referred to as people who can manage themselves and build their organizations to be more democratic and prosperous.

The village as the smallest part of governance has the authority to plan, implement, supervise, and maintain development results in the village. The implementation of village autonomy as a manifestation of the responsibility of the central Government, among others, is outlined in Government Regulation Number 8 of 2016 (Government of the Republic of Indonesia, 2016) regarding Village Funds sourced from the State Budget (APBN), which is used to finance governance, as well as community empowerment and development. . The management of the Village Fund, which is used for the benefit of the villagers, must be adapted to the climate and region, because the needs of each village are not the same. The process of preparing the Village Revenue and Expenditure Budget (APBDes) must be carried out in a participatory manner and in an orderly and disciplined budget. Transparency and accountability are essential for financial management in every organization, both governmental and non-governmental organizations. APBDes is the most important financial management instrument or tool for the village. Article 2 Permendagri No. 13/2014 states that village finances are easy to manage based on the principles of transparency, accountability, participation and is carried out in an orderly and disciplined budget. According to Article 8 of this Permendagri, APBDes consists of income, expenditure and financing. Village income consists of original village income (PADes), transfers and other legal income. This legal income will be a source of funds to finance village expenditures. The average amount of village income in Indonesia is Rp. 1.4 Billion per village (Exactly Rp. 1,367,490,150 per village). By adding the financing income, an average income of Rp. 1.4 billion per village per year (to be precise Rp. 1,389,335,839).

This research only focuses on the transparency aspect in the management of the Village Fund, including transparency in planning, implementing, and being accountable for the use of the Village Fund. Transparency is an organization that openly provides material and relevant information and is easily accessible and understood by stakeholders (Atmadja et al., 2013: 19). Like this opinion, Mardiasmo (2002: 45) argues that transparency is the Government's openness in providing information related to public resource management activities to the public who need it, namely the public.

The two opinions above indicate that when the community has participated in the Village Fund's management, automatically, the village government has been transparent to the community. Village heads and village officials must be transparent in managing village finances through planning, implementation and accountability for the use of Village Funds.

The normative gap in this study is based on the researchers' preliminary observations, it is seen that the management of Village Funds in Sampoabalo Village, Siontapina District, Buton Regency may not be transparent because researchers obtained information from village officials about the delay in disbursing Village Funds. The delay in disbursement of funds is due to the village government being late in completing the previous period's APBDes realization report, if the village government is late in delivering the report on the realization of the use of the Village Fund, the Regent can delay the distribution of the Village Fund until submitting the report on the realization of the use of the Village Fund is complete. Lack of understanding of Village Fund management causes delays in completing reports. Inadequate human resources (HR), For example, a lack of knowledge and experience and commitment from the Activity Implementation Team (TPK) responsible for managing activities causes activity reports to be often late. One village official also stated that there were still errors in making reports even though there had been training.

Changes in laws and report formats have also contributed to difficulties in making reports, resulting in delays in reporting to the district. Changes in regulations make it difficult for village officials to manage funds in preparing village financial reports. Changes in laws and report formats have also contributed to difficulties in creating stories, resulting in delays in reporting to the district. Changes in regulations make it difficult for village officials to manage funds in preparing village financial reports. Changes in laws and report formats have also contributed to difficulties in creating accounts, resulting in delays in reporting to the district. Changes in regulations make it difficult for village officials to manage funds in preparing village financial reports.

The empirical gap of this research is based on the results of the researchers' observations, it appears that the transparency of Village Fund Management in Sampaabalo Village, Siontapina District, Buton Regency has not been maximized which is marked by the lack of socialization of Village Fund disbursements to the community regarding transfer income, in this case it is essential to inform community and the absence of electronic media that can be used as a means of communication in managing the Village Fund. The theoretical gap in this study is based on the data obtained, it was found that the transparency of fund management in Sampaabalo Village, Siontapina District, Buton Regency was less transparent which can be seen in:

The transparency of the planning for the Village Fund's use may not be useful due to a lack of information disclosure, lack of community and BPD involvement in planning the management of the Village Fund.

Transparency in the implementation of the Village Fund's use may not be maximized due to a lack of information transparency in performance and lack of community and BPD involvement in the implementation of Village Fund management.

The results of previous research that are similar to the problems of this study are:

1. Pebriyato A. Hulinggi, Ismet Sulila, Rustam Tohopi (2020), entitled Transparency of Village Fund Management in Lemito Subdistrict, Pohuwato Regency, Gorontalo, concluded that of the 8 villages studied, there were still those that had not carried out transparency in the management of Village Funds widely to the village community in general. The form of transparency was carried out following the submission by several informants, where the village government, in this case, the Village Head, conveyed during a village meeting or only recommendation via billboards concerning the total budget. The village government has not thoroughly followed the Law or Regional Regulation expectations regarding the management of Village Funds, where Village Funds are carried out transparently and make it easier for the community to access budget use [2].
2. Susi Sani Fatmawati, Eka Suaib, Asriani in 2020 entitled Transparency of Village Fund Management (Laeya Village Study, Laeya District of Konawe Selatan Regency), concluded that the Transparency of Village Fund Management in Laeya Village, Laeya District, Konawe Selatan Regency, the implementation is not following the transparency indicator, because it has not There is a willingness and access to documents that can be accessed easily by the public, not under the Minister of Home Affairs Regulation No. 113 of 2014, namely there is no recording activity of cash in and out that can be easily accessed by the whole community. There is no announcement board regarding activities being carried out, and there is no reporting of realization which is informed to the public [3].

The difference between this study and research number one is that the number one study looks at Village Fund management's transparency in eight villages and looks at openness in general. Regarding research number two, it looks at public transparency in one village. Meanwhile, this study looked at the clarity of fund management in one town, which also focused on transparency in the planning, implementation, and accountability of the use of Village Funds.

This research focuses on the transparency of Village Fund management in Sampuabalo Village, Siontapina Subdistrict, Buton Regency, which includes transparency in the planning, implementation, and accountability of the use of Village Funds. The purpose of this study is to describe the transparency of Village Fund management in the village, which includes transparency in the planning, implementation and accountability of the use of Village Funds.

2. LITERATURE REVIEW

2.1. The concept of transparency

Transparency is widely recognized as a core principle of good governance (United National Development Program, 1997: 36). The term transparency in a physical sense, means that you can see through several media towards an object [4]. Transparency can also be defined as the openness of various information and acting openly [5].

Similar to the opinion above, Atmadja, et.al [6] argues that transparency is an organization that openly provides material and relevant information and is easily accessible and understood by stakeholders. Transparency ensures that the community has access to information related to the Village Fund. When the organization has participated in the Village Fund's management, automatically, the village government has also been transparent to the community. If the village government does not implement a system of transparency, there will be a misappropriation of the Village Fund, as happened in Pamatang Sinaman Village, Dolog Pandamean District, where the village head used the Village Fund for personal gain.

In terms of local financial management principles, Prayogi disclosed that transparency is the principle of providing open and honest financial information that enables the public to know and get the broadest possible access to regional finances. In terms of governance, in general, transparency in running the Government, periodically disclosing material matters to parties who have an interest in it, in this case, is the wider community.[7]. Almost the same as the opinion above[8]argued that transparency guarantees access or freedom for everyone to obtain information about government administration.

Next, Nurfitriyani [9] looks at transparency from the point of view of the budget process. According to him, transparency or openness means that public members have the same rights and access to know the budget process because it involves the community's aspirations and interests, especially the fulfillment of the people's needs. Yuwono transparency can be defined as openness in the planning, preparation and execution of the budget [10]. Almost the same as Mardiasmo's opinion which links transparency in the management of regional budgets, which states that transparency is openness in the planning, preparation, and implementation processes of regional funds [11].

Finally, Jubaedah et al argued that transparency or openness is the principle of opening oneself to the public's rights to gain access to information that is true, honest and non-discriminatory regarding personal, class and State secrets [12].

2.2. Village Fund Management

Law No. 6/2014 on villages mandates the Government to allocate Village Funds. The Village Fund increases village income so that it needs to be adequately regulated and managed in village finances. The principles of village financial management in the Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management are transparent, accountable, participatory, and carried out in an orderly and disciplined budget.

Village Funds according to Government Regulation (PP) Number 8 of 2016, are funds sourced from the State Revenue and Expenditure Budget (APBN) for villages that are transferred through the Regency / City Regional Revenue and Expenditure Budget (APBD) and are used to finance government administration, implementation of development, community development and community empowerment. Article 2 of the PP explains that the Village Fund is managed in an orderly manner, adheres to the provisions of laws and regulations, is efficient, economical, effective, transparent, and responsible by taking into account the sense of justice and appropriateness and prioritizing the interests of the local community. According to Article 7 of Law Number 6 of 2014,

The allocation of the State Budget (APBN) to villages needs to be carried out in a transparent and accountable manner by taking into account the capacity of the APBN. Understanding the management of Village Funds is an essential and fundamental aspect that stakeholders at the village government level, especially village officials, must realize transparency and accountability of village finances.

Managing the Village Fund must be based on the principles of transparency, accountability and participation. It is demanded that there be an aspect of good governance, one of which is transparency. The village head and other village officials must be transparent and responsible for managing village finances from planning, implementation and accountability. The village government must apply the principle of accountability in its governance, where all the end of activities can be accountable to the village community under applicable regulations so that an understanding of Village Fund financial management is needed as a medium for transparency and delivery of accountability and use, implementation of activities funded by the Fund. Village[13].

Village Fund management is included in the village revenue and learning budget (APBDes). According to Government Regulation Number 8 of 2016[14], APBDes is the annual financial plan of village government, with the existence of APBDes, village administration will have a measurable strategic plan based on the available and used budgets. [15].

- The APBDes structure according to Permendagri No. 113 of 2014 consists of:
- a) Village income includes all money received through a village account, which is the village's right in one fiscal year that is no longer paid by the village. This village income comes from various funds, including Village Original Income (PADes), transfers and other income.
 - b) Village expenditure which includes all expenditures from village accounts which are village obligations in one fiscal year for which the village will not receive payment in return. Village expenditures consist of personnel expenditures, goods and services expenditures, and capital expenditures.
 - c) Village financing includes all revenues that need to be paid back in / or expenditures that will be received back, both in the relevant fiscal year and subsequent fiscal years. Village financing consists of the receipt of payments which include: (1) SIPA (SIPA (Remaining Accounts) for the previous year; (2) Disbursement of reserve funds; and (3) proceeds from the sale of separated village assets. In addition, village financing also consists of financing expenditures which include: (a) Establishment of reserve funds, and (b) Village capital inclusion.

Preparation of the APBDes according to Permendagri No.113 of 2014 Article 20, the preparation of the APBDes budget which includes the village secretary compiling a village regulation draft on APBDes based on the RKPDes of the current year and submitting it to the village head, the village secretary also submits regulations regarding APBDes to the village head then the village head submits to the Agency Village Consultation (BPD) to be discussed and mutually agreed upon. The draft village regulation on APBDes is mutually agreed upon no later than October of the current year. The results of the evaluation of the draft APBDes are no later than 20 working days from receipt.

The implementation and amendment of the APBDes according to several Permendagri related to village finances such as Permendagri No. 4, 35, and 37 of 2007 indicate that village government officials have the authority to plan, manage and be accountable for their finances. APBDes changes can only be made once in a fiscal year, except in extraordinary circumstances. APBDes changes occur when budget shifts, namely shifts between types of

expenditure, can be made by changing village regulations regarding APBDes. The use of SIPA from the previous year and changes to the APBDes are conditions that cause the Previous Year's Excess Budget Calculation (SIPA) to be used in the current year.

Regulations regarding reporting and accountability for the implementation of APBDes are regulated in Articles 103 and 104 of Government Regulation Number 43 of 2014 and Article 37 to Article 42 of Permendagri 113 of 2014. According to Article 38 of the Minister of Home Affairs No.113 of 2014, accountability is the final part of the village financial management cycle. apart from planning, implementation and administration. Besides being allocated for village infrastructure, the management of Village Funds is also used to form village-owned enterprises (BUMDes).

3. RESEARCH METHODS

3.1. Design Research

This study uses a qualitative descriptive research design to describe the transparency of Village Fund management which includes transparency in the planning, implementation, and accountability of the use of Village Funds.

3.2. Types of data, data sources and how to determine informants

Types of research data are primary data and secondary data: Primary data comes from observations and interviews with informants. Secondary data is sourced from documents obtained through document tracing at the Village office and the Village Consultative Body (BPD).

How to determine informants through purposive sampling technique, namely the sampling technique obtained through data sources with certain considerations, Sugiono (2018: 119). The use of this purposive sampling model was carried out with the consideration that the selected informants were considered to know the most about the information needed in the study. This study's informants were the village head, village secretary, section heads, BPD elements, and community leaders.

3.3. Technique Data collection

Data collection in this study used three techniques or methods, namely: interviews, which were conducted in depth with 7 informants using interview guidelines. Observations were carried out directly at the research location to observe events related to transparency in the management of Village Funds in Sampuabalo Village, Siontapina District, Buton Regency, which included openness in the planning, implementation and accountability of the use of Village Funds. Documentation, which is collecting data from village documents in the form of budget planning activities, budget management and budget accountability reports, journals, diaries during research, and public documents (memos, minutes, records and archives).

3.4. Technique Data analysis

Data analysis techniques in this study used three analysis strategies: first, preparing and organizing data (namely text data such as transcripts or image data such as photos) to be analyzed, secondly, reducing data, and third, presenting data, [16] :

- a. Preparing and organizing data, namely the process of providing data needed in research such as text data (transcripts), and pictures or photos of Village Fund management activities including data obtained from interviews, observations and documentation organized or sorted so that the data is really needed to be presented .
- b. Reducing data, namely activities in coding data and summarizing data, managing Village Funds. The data is sorted based on the data needed and which are not required to be presented in the study.
- c. Presenting data, namely the process of organizing data and presenting data after the data is considered valid. Valid data are described and explained after data verification. The presentation of this data is done by combining one data with another so that it is mutually reinforcing.

4. RESEARCH RESULTS AND DISCUSSION

Transparency of Village Fund management in this study includes transparency in the planning, implementation, and accountability of the use of Village Funds.

4.1. Transparency in Planning for the Use of Village Funds.

The transparency of Village Fund planning according to Law Number 113 of 2014 is the involvement of every citizen in decision making either directly or through institutions that represent the public interest. Village Fund management is carried out through deliberations involving village officials, the Village Consultative Body (BPD),

Hamlet heads, village institutional elements and community leaders in the village so that the Village Fund management planning system is bottom-up planning, starting from the lowest government unit. (village) which is the manifestation of participation and absorption of community aspirations in village development planning. Transparency in planning the Village Fund's management in Sampuabalo Village, Siontapina District, Buton Regency has been running quite well. This is evidenced by the involvement of the community who are always invited to the village deliberation forum as many as 47 people who attend 42 people, however, community participation is not maximal because the involvement of community leaders in providing their views and input in the planning process for the use of the Village Fund is still insufficient. In addition, there are still Village Fund plans that do not fully accommodate the priority scale of village development. However, village planning is dynamic, meaning that it can change as determined by the Village Regulation through the Village Consultative Body (BPD). However, community participation is not optimal because community leaders' involvement in providing their views and input in the planning process for the use of Village Funds is still inadequate. Also, there are still Village Fund plans that do not fully accommodate village development's priority scale. However, village planning is dynamic, meaning that it can change as determined by the Village Regulation through the Village Consultative Body (BPD). However, community participation is not optimal because community leaders' involvement in providing their views and input in the planning process for the use of Village Funds is still inadequate. Besides, there are still Village Fund plans that do not fully accommodate village development's priority scale. However, village planning is dynamic, meaning that it can change as determined by the Village Regulation through the Village Consultative Body (BPD).

4.2. Transparency in the Implementation of the Use of Village Funds

The Village Implementation Team fully implements transparency in the implementation of activities using the Village Fund. To support the public's clarity and delivery information, every physical activity must be equipped with an activity information board installed in the activity's location. The information board at least contains the name of the action, the volume of the activity, the amount of the budget from the Village Fund and non-government organizations, and the timing of the activity. In addition to the activity signboard, information about all Village Fund programs has been presented at the village office which can be accessed by the village community. Both of these are carried out to implement the principle of transparency in the implementation of the use of Village Funds. so that the community can freely find out about the Village Fund usage program which in turn can provide criticism and suggestions to the Village Implementation Team for the perfection of the management of the Village Fund in question. The village government has provided this information and at the same time can explain information to the community about the implementation of Village Fund management activities, and the village government is very open to information on the implementation of village development activities funded by the Village Fund so that the community can be more active in implementing village development.

The Village Fund in Sampuabalo Village, Siontapina District Buton Regency is already transparent, this can be seen in the involvement of the community who are always invited every 3 months by the village government to conduct village consultations to evaluate the implementation of activities including the use of Village Funds that have been planned by the village government. The performance of Village Fund activities is reported every month as a monthly report, which can be used as a requirement for the next disbursement of funds.

4.3. Transparency of Accountability for the Use of Village Funds

The village government reports the accountability of the use of Village Funds to the upper level government periodically, in the form of an accountability report for the implementation of the Village Fund which consists of a preliminary report, an account for each activity stage, a monthly report, and a final activity report that is compiled comprehensively, however must pay attention to the public interest of the importance of accountability. It means that the community has the right to obtain precise information about the village head's responsibility for using the Village Fund that has been managed.

The accountability for the use of Village Funds in Sampuabalo Village, Siontapina District, Buton Regency is transparent and open because the account has been integrated with the responsibility of the APBDes based on the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village finances. The regulation is intended to provide a legal basis for village finance, village financial sources, and village income and expenditure budgets.

The Village Fund is one of the primary sources of village income that must be accounted for transparently to the community and the district government as an institution that gives authority. Besides, accountability is also carried out to the community periodically every three months through an evaluation forum for the Village Fund's implementation, which is led by the Village Head. Submission of reports through structural channels, namely from the Implementing Team at the village level to the Subdistrict Facilitator Team, and then submitted to the

government division above it after being verified by the District Facilitator Team, then a copy is given to the District Inspectorate. This study also indicates that the accountability for the use of Village Funds in Sampuabalo Village has been implemented in a transparent manner.

5. CONCLUSION

The planning for the use of the Village Fund for use in Sampuabalo Village, Siontapina District, Buton Regency is transparent enough, because there is involvement of openness and clarity of information such as the community is always involved in planning through village deliberation forums, but community participation is not maximal due to the involvement of community leaders in providing input in the planning process for the use of the Village Fund is still inadequate. In addition, there are still Village Fund plans that do not fully accommodate the priority scale of village development. However, village planning is dynamic, meaning that it can change at any time determined by the Village Regulation through the Village Consultative Body (BPD).

The transparency of the Implementation of the Use of Village Funds is transparent and open because the Implementation Team fully implements it and the delivery of information is transparent and open to the community, which can be seen in every physical activity equipped with an activity information board that is installed in the location of the activity implementation. The information board contains the name of the activity, the volume of the activity, the amount of the budget from the Village Fund and non-governmental organizations, and the timing of the activity. In addition to the activity nameplate, information about all Village Fund programs has been presented at the village office which can be accessed by all village communities. This village government always invites the village community every 3 months to hold a village consultation in an effort to evaluate the implementation of activities including the use of the Village Fund that has been planned with the village government. The implementation of Village Fund activities has been reported every month, which can be useful as a requirement for the disbursement of funds for the next stage.

The accountability for the use of Village Funds is also clear and open, which can be seen in the accountability, which is always integrated with the accountability of the APBDes. This is in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning village finances[17]. The regulation is intended to provide a legal basis for village finance, village financial sources, and village income and expenditure budgets. The Village Fund's accountability has been carried out in a transparent manner to the community and to the district government as the institution giving authority. The submission of the accountability report has been carried out through a structural route, namely from the Implementation Team at the village level to the Sub-district Facilitator Team in stages. Subsequently submitted to the level of Government above after being verified by the District Facilitator Team then given a copy to the District Inspectorate. Accountability for the use of Village Funds in Sampuabalo Village has been implemented in a transparent manner, where every shopping sourced from the Village Fund is accompanied by proof of expenditure.

The village government would be able to better socialize the importance of Village Funds to the community in an open and clear way, so that the village community and all related parties can better understand the importance of the Village Fund for the welfare of the community as a whole. The village community is expected to be able to participate more, especially in planning, implementation, and accountability for the use of the Village Fund.

For other researchers who are interested in this problem, they can re-examine it using different theories, approaches and analysis techniques from this research.

REFERENCES

- [1] Presiden Republik Indonesia, "Undang-Undang Nomor 6 Tahun 2014 Tentang Desa," 2014.
- [2] P. A. Hulinggi, S. Ismet, and T. Rustam, "Transparansi Pengelolaan Dana Desa di Kecamatan Lemito Kabupaten Pohuwato Gorontalo," *Jambura J. Adm. Public Serv.*, vol. 1, no. 1, pp. 11–21, 2020.
- [3] S. . Fatmawati, E. Suaib, and Asriani, "Transparansi Pengelolaan Dana Desa 2018 (Studi Desa Laeya Kec. Laeya Kab. Konawe Selatan)," *Calgovs (Local Polit. Gov. Issues)*, vol. 1, no. 2, pp. 53–61, 2020.
- [4] R. Oliver, *What is Transparency?* USA: Mc Grow Hill Companies, 2004.
- [5] UNDP, *Governance for Sustainable Development*. New York, 1997.
- [6] A. T. Atmaja, "Dekonstruksi Terhadap Ideologi Dibalik Pemilihan Jurusan Di Perguruan Tinggi," Ganesa Singaraja, 2013.
- [7] Pakaya, Nadya, A. Rorong, and F. Tulusan, "Transparansi Pengelolaan Badan Usaha Milik Desa (Bumdes) di Desa Kamanga, Kecamatan Tompaso," *J. Adm. Publik*, vol. 5, no. 74, pp. 1–9, 2019.
- [8] A. Salle, "Makna transparansi dalam pengelolaan keuangan daerah," *J. KEUDA*, 2016.
- [9] A. Nurfitriani, "Pengaruh Transparansi dan Akuntabilitas Terhadap Pengelolaan Keuangan Desa (Studi Pada Pemerintah Desa di Kabupaten Garut)," Universitas Widyaatama, Bandung, 2018.

- [10] S. Yuwono and A. Indrajaya, *Penganggaran Sektor Publik*. Malang: Bayumedia Pub, 2005.
- [11] A. Mardiasmo, *Otonomi dan Manajemen Keuangan Daerah : Good Governance, Democratitation, Local Government Financial Management*. Yogyakarta: Andi, 2002.
- [12] E. Jubaedah, N. Lili, and H. Faizon, *Model Pengukuran Pelaksanaan Good Governance di Pemerintahan Daerah Kabupaten/Kota*. Bandung: PKP2A LAN, 2008.
- [13] BPKP, "Petunjuk pelaksanaan bimbingan dan konsultasi pengelolaan keuangan desa," *Badan Pengawas Keuang. dan Pembang.*, 2015.
- [14] Pemerintah Republik Indonesia, *Peraturan Pemerintah Republik Indonesia Nomor 8 Tahun 2016 tentang Perubahan atas Peraturan Pemerintah Nomor 60 Tahun 2014 tentang Dana Desa yang Bersumber dari Anggaran Pendapatan dan Belanja Negara*. 2016.
- [15] Iqsan, "Transparansi Pemerintah Desa Dalam Penyusunan Anggaran Pendapatan dan Belanja Desa (APBDES) di Desa Long Nah Kecamatan Muara Ancalong Kabupaten Kutai Timur," *J. Ilmu Pemerintah*. 2016, 2016.
- [16] John W. Creswell, "Penelitian Kualitatif Dan Desain Riset," *Int. J. Physiol.*, 2015.
- [17] Menteri Dalam Negeri Republik Indonesia, "Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 113 Tahun 2014 Tentang Pengelolaan Keuangan Desa," *Peratur. menteri*, 2014.

