

STUDY OF THE EFFECTIVENESS OF MANAGEMENT OF ALLOCATION OF VILLAGE FUNDS AND VILLAGE FUNDS IN SIRENJA DONGGALA DISTRICT – INDONESIA

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ABSTRACT

Law Number 6 of 2014 concerning Villages, provides greater opportunities for villages to manage their own governance and equity in the implementation of development is expected to improve the welfare and quality of life of village communities. Accountable village financial management is financial management that can be accounted for from the start from planning activities, implementation, administration, to village financial reporting. The realization of accountability is the main goal of public sector reform. In general, that accountability is defined as a form of obligation to be able to account for the success or failure of the organization's implementation in achieving the goals that have been implemented for previous periods which are carried out periodically. This research uses qualitative research, primary data is collected through interview techniques, and is supported by secondary data, namely documentation. Analysis of the research data uses an interactive model consisting of "data collection, data display, data condensation, concluding; drawing and verifying" developed by Miles, Huberman and Saldana. The results of this study prove that the management of Village Fund Allocations in the planning stage, seen from the musrebang held by the implementation team is still not effective, implementation is also less effective, accountability is also less effective, where the preparation of reports is generally delayed. So that it is necessary to increase the ability of professional village apparatus human resources. The village government must really understand the duties and responsibilities of the village government, especially in the aspect of village funds. Increasing cooperation between villages and sub-districts, villages and empowerment agencies, villages and non-governmental organizations and the community is urgently needed to achieve effective management of village development funds.

Keywords; Planning, Implementation, Accountability, Village Fund

I. INTRODUCTION

With the passing of Law Number 6 of 2014 concerning Villages, it is hoped that all the interests and needs of the village community can be better accommodated. Providing greater opportunities for villages to manage their own governance as well as equitable implementation of development is expected to improve the welfare and quality of life of village communities, so that problems such as disparities between regions, poverty and other socio-cultural problems can be minimized.

Effective management of village funds is a necessity in order to encourage the implementation of village autonomy. At the same time as an effort to empower village governments and village communities. The position of the provincial, district and city governments is as a facilitator, facilitating the community so that they are able to carry out the functions of planning, implementing and supervising the use of the management of village funds received by the village. In addition, the provision of village funds to villages is a manifestation of fulfilling the village's

right to carry out its autonomy so that it grows and develops following the growth of the village itself based on diversity, participation, genuine autonomy, democratization and community empowerment, although it must be admitted that there are still various obstacles in managing village funds. .

The competence of village fund management apparatus, community participation, and internal control systems have a significant and significant effect on the accountability of village fund management (Atiningsih & Ningtyas, 2019). The variables of apparatus competency, organizational commitment, community participation, and clarity of budget targets have a significant effect on the management of village funds (Masruhin & Kaukab, 2019). The competence of village fund management officials has a positive and significant effect on the accountability of village fund management. Village government organizational commitment has a positive and significant effect on village fund management accountability. Community participation has a positive and significant effect on village fund management accountability (Mada et al., 2017).

Allocation of Village Funds (ADD) and Village Funds (DD) will encourage the implementation of village autonomy, as well as an effort to empower village governments and village communities. The provincial government and district government act as facilitators, facilitating village communities to be able to carry out their village development.

Transparency, Accountability, and Community Participation affect the Management of Village funds (Andriani, 2019). Village apparatus competence and community participation have no effect on village fund management accountability, while the implementation of *siskeudes* and village treasurer tax compliance have a significant effect on village fund management accountability (Luthfiani et al., 2020). Simultaneously transparency, accountability and participation affect village financial management, partially transparency does not affect village financial management. Accountability and participation each partially have a significant effect on village financial management (Angelia & Rahayu, 2020).

Allocation of Village Funds is a policy that is responsive to urgent village needs. Because the Village Fund Allocation can be used to address village problems without having to wait for a long program from the district government. With the provision of Village Fund Allocations which is a concrete manifestation in efforts to develop and improve village development (Shub ' hi et al., 2019).

Realizing these development goals, all natural potential must be explored, developed and utilized as best as possible. Likewise with human potential in the form of a large population, knowledge and skills must be increased so that they are able to explore, develop and utilize the potential of the system to the fullest, and the implementation of development programs is achieved. The Regional Economy as planned by the government can be implemented to accelerate growth and development in villages, especially in villages in Sirenja District, Donggala Regency

II. LITERATURE REVIEW

Village development is an activity to change existing infrastructure to become/in a better direction so that the life produced by these infrastructure and facilities becomes better. So that there is a formulation of both physical and mental needs which contain demands to always improve, both for themselves and their descendants (Mubyarto, 2011). Village development is not only for economic welfare but at the same time increases the ability of the social aspects thereof, including production capacity and institutional organization. Thus it is also hoped that the expansion of community participation in the implementation of development will grow from the bottom both in the development of village economic organizations and others so that it can be directed at encouraging the growth of effective and democratic village government (Santoso, 2014).

Village development is expected to improve the socio-economic community and especially overcome poverty, because of this, various new approaches have emerged in efforts to overcome poverty. There are three integrated approaches, namely: 1). Increasing growth is accompanied by a strategy to provide opportunities for weak groups, especially for productive economic business groups that have the potential to develop according to available local characteristics and potential; 2). Delivery of basic social services to the poor; 3). Provision of *safety*

nets for those in need (Dewanta, 2010). In this policy, development policies to overcome the problem of poverty and improve the socio-economic community are directed directly at the main target, namely the poor.

The Village Development Fund is a fund for village development activities in the form of direct assistance to the burden of the state revenue and expenditure budget on villages in carrying out development projects in the village environment (Abimanyu, 2011). Village development as part of national development both in the economic and social fields, including in the development of people's welfare and cultural resilience is not possible without the support of the formulation of policies that are in accordance with the needs and demands of the community (Sumartono, 2014).

Based on Law Number 6 of 2014 concerning Villages, villages are given the authority to regulate and manage their authority according to needs. This means that village funds will be used to fund all village authorities according to the needs and priorities of the village funds. Village funds are funds originating from the state revenue and expenditure budget intended for villages which are transferred through the district/city regional revenue and expenditure budget and are used to finance government administration, development implementation, community development and community empowerment. The government budgets village funds nationally in the APBN every year which originate from government spending by making village-based programs effective in an equitable and fair manner. The purpose of the village fund itself is: a). Accelerate the growth and development of villages in order to overcome various problems that have existed so far; b). Developing the quality and welfare of the community because a quality village community is of course a useful input for both the village itself and for other regions; c). Increase the distribution of income and equity in the development of the village itself.

The Directorate of Development and Empowerment of Village Communities has issued Permendes Number 21 of 2016 concerning Determining Priorities for the Use of Village Funds for 2016, which can be used as a reference for villages in determining village development programs and priorities which include: a). Construction, development and maintenance of infrastructure or physical facilities and infrastructure for livelihoods, including food security and settlements; b). Construction, development and maintenance of public health facilities and infrastructure; c). Construction, development and maintenance of educational, social and cultural facilities and infrastructure; d). Development of community economic enterprises, including construction and maintenance of production and distribution infrastructure; or e). Construction and development of renewable energy infrastructure and environmental preservation activities.

In terms of village finances, the village government is required to prepare a Report on the Realization of the Implementation of the Village APB and an Accountability Report on the Realization of the Implementation of the Village APB. This report is generated from a village financial management cycle, starting from the planning and budgeting stages; implementation and administration, to reporting and accountability for village financial management. In the planning and budgeting stages, the village government must involve the village community represented by the Village Consultative Body (BPD), so that the work programs and activities prepared can accommodate the interests and needs of the village community and are in accordance with the capabilities possessed by the village. In addition, the village government must be able to keep records, or at least keep books of financial transactions as a form of financial accountability (Faizatul, 2014).

Village financial management is regulated in Government Regulation Number 43 of 2014 concerning Regulations for Implementing Law Number 6 of 2014 concerning Villages, where it is stated that management is a series of activities starting from planning, procurement, use, administration, assessment, coaching, supervision and control (Sahdan, 2006). Management is not only carrying out an activity, but is a series of activities that include management functions, such as planning, implementing, and supervising to achieve goals effectively and efficiently. Sahdan defines management including planning, implementation, monitoring and evaluation (Ali, 2011)

In the Minister of Village Regulation concerning Priority Use of Village Funds, it does not limit local initiatives in designing priority development programs/activities as outlined in the RKPDesa and APBDesa documents, but rather provides a priority view of the use of Village Funds, so that villages still have space to be creative in making

village programs/activities in accordance with their authority, analysis of priority needs and available resources.

III. RESEARCH METHODS

This research uses a qualitative type, as stated by Sugiyono (2015) that "qualitative research as a process of searching for the meaning behind a phenomenon can be carried out in a comprehensive, in-depth, natural and candid manner". So as to be able to reveal real events that can be quantified, but more than that the results are expected to reveal hidden things. Primary data collection is done through interviews, data documentation for secondary data. Research informants were sub-district heads, secretaries, staff, village heads, village apparatus, village development agencies, community leaders and the community.

Every research requires criteria to see the degree and truth of the research results. Degree of trust, researchers carry out activities that support, support this, researchers also coordinate with competent parties. Transferability, can be achieved through careful, detailed, thick or in-depth descriptions and the existence of similar contexts between senders and recipients (Irawan, 2017). Dependability, performed to check the accuracy of data collection and analysis. So that the degree of reliability can be achieved, it is necessary to audit or examine carefully all components and research processes and research results. Certainty, can be achieved through audits or careful examination of all components and research processes and research results, (Sarwono, 2012).

Data analysis was carried out using an interactive model proposed by Milles, Hubberman & Saldana (2014) consisting of; 1). Data Condensation, refers to the process of selecting, simplifying, abstracting, and/or transforming data that is close to all parts of written field notes, interview transcripts, documents, and other empirical materials; 2). Data presentation, organization, synthesis of information that allows inference and action. Presentation of data helps in understanding what is happening and to do something about it, including deeper analysis or taking action based on the understanding; and drawing conclusions,

IV. RESULTS AND DISCUSSION

Sirenja District is one of the names of the sub-districts out of 16 sub-districts in the Donggala District . Sirenja is the origin of the word Renja. The word Renja comes from the name Cino Renja (Kaili Tagio/Rai Ethnic Tribe). Cino Renja had two descendants, the daughter was named Lino Renja and the son was named Tompalile. The name of the Sirenja District was taken from the name Cino Renja. Cino Renja is the only daughter of the first grandchild of a sacred landlord named Busilembah alias Lapokaranja who was born with a mother named Mpudu, then released to Bamba Parimpi. Busilembah alias Pokaranja are natives who first inhabited and controlled the area from Tama Renja (Sindue Tobata District) to Lende (Sirenja District).

Based on its geographical position to the north, it is bordered by: Mount Bosa, Labean District. Balaesang. To the east it is bordered by: Ampibabo District, Parigi Moutong Regency, to the south by: Sikara Village, Sindue Tobata District, to the west by: Makassar Strait Sirenja District with an area of 286.94 km² is divided into 13 villages. Ombo Village is the largest village (100.42 km²), while the village with the smallest area is Tompe Village with an area of 2.26 km². The distance to the sub-district capital is the land distance from the sub-district capital to the village. The village with the farthest distance from the sub-district capital is Ombo Village which is 7 kilometers away, while the nearest village is Balentuma Village which is 1 kilometer away

Table 1. Indicative Ceiling of Village Funds for 2019 – 2022 in Sirenja District, Donggala Regency

No	Village Name	Village Fund Amount			
		2019	2020	2021	2022
1	Tompe	794,002,000	791,935,000	1,082,375,000	761,131,000
2	Cape Padang	772,529,000	773,372,000	776,246,000	750,934,000
3	Lende	843,031,000	852,020,000	1,156,840,000	802,367,000
4	Ujum Bou	775,767,000	793,059,000	797,965,000	793,013,000
5	Darrupal	754,098,000	747,922,000	964,628,000	656,877,000
6	Ombo	762,008,000	764,530,000	767,260,000	679,275,000
7	balentuma	803,861,000	787,186,000	830,536,000	744,318,000
8	Lompio	804,615,000	958,347,000	1,129,283,000	761,499,000
9	Sibado	925,952.519	960,804,000	966,925,000	931,796,000
10	Lende Ntovea	880,083.728	905,578,000	911,688,000	878,376,000
11	Jon cge	787,459.491	792,989,000	742,075,000	751,503,000
12	Tondo	795,805.566	791,646,000	798,378,000	754,527,000
13	Sipi	839,377.555	856,170,000	1,144,153,000	815,843,000
Total		10,538,605.436	10,775,618,000	12,068,355,000	10,081,759,000

Source: Sirenja District document, 2023

Based on the table above, it can be seen that in 2020 the number of village funds being rolled out has increased from 10,538,605,436 to 10,775,618,000 or 2.5%. In 2021 it also increased to 12,068,355,000 or 10.71% and in 2022 it decreased to 10,081,759,000 or decreased by 19.70%. The success of development in the village is a manifestation of increasing community demands, this increase departs from a strong desire to be able to survive and experience increased prosperity. The integration of development elements by involving the active participation of the community is an absolute requirement for the success of development in the village. Community awareness must be raised, given motivation and understanding of the essence of development.

Communities will have their own awareness to participate in development, no longer as seen so far, acting only as beneficiaries of development results. Based on this, it is hoped that community participation in developing villages will increase, starting with community involvement in development planning including village budget planning, so that the hope is to change people's perceptions of village programs in their implementation which so far have been considered to be the property and responsibility of the Village Government alone and reluctance to take part in the implementation process can be eliminated. The implementation of the village program belongs to and is the responsibility of the Village Government and the community as a whole. The community determines the direction of village development through the village program, the community has the right to participate in preparing programs and managing village funds through the stages of planning, implementing, and knowing the administration, reporting and accountability processes.

Accountability in managing village funds is an accessibility that can be interpreted as a means of accountability of local government to the public in an open and honest manner in the form of financial reports that can be accessed easily by various interested parties (Mustofa, 2012). Permendagri 113 Article 40 states that reports on the realization and accountability reports on the implementation of APBDesa must be informed to the public in writing and with information media that are easily accessible to the public. The information media referred to include bulletin boards, community radio, and other information media.

The stages of completing the preparation of accountability for Village Fund Allocation Management in improving physical development in the Village, in this accountability stage are not effective, where the preparation of an Accountability Report (LPJ) is not compiled by the village government, but the preparation of this accountability report is prepared and completed by a third party who does not come from the government or village institutions and there is no transparency to the community, so that the community does not know their responsibilities as an evaluation team for every activity carried out in managing village fund allocations.

Table 2. Assessment of ADD Management Accountability Stages in Sirenja District, Donggala Regency

Variable	Indicator	Size	Participation	%
Accountability answer	LPJ Compiler Party	Village government	5	16,67
		BPD	7	23,33
		NGO	18	60,00
		Other parties	-	-
	LPJ Quality	Good	19	63,33
		Enough	11	36,67
	Activity Evaluation	Always / often	2	6,67
Sometimes		24	80,00	
There isn't any		4	13,33	
Total			30	100

Source: Processed from accountability reports, 2023

From the table above it can be seen that of the total informants or it could be said as respondents as many as 5 people or 16.67% said that the Accountability Report (LPJ) was prepared by the village government together with the BPD, while 7 other people or 23.33% said that the Accountability Report The answers were prepared by other parties, namely third parties who did not come from elements of the government or village institutions. While the remaining 18 people or 60% do not know who is the party that compiled the accountability report.

And the results of the study show that accountability reports are prepared by the village government as the person in charge of implementing village development activities. This is based on the results of interviews with the sub-district treasurer who stated that:

The quality of the village government's human resources is sufficient, the village government also has experience in managing or being accountable for the use of village fund allocation budgets. However, it is acknowledged that compiling reports sometimes experiences delays (Interview March 2023)

The human resources referred to here are both related to the number and ability of the village government to manage Village Fund Allocations, more specifically the ability of the Village Head and Village Treasurer to manage village fund allocations obtained from the village ;

The quality of human resources that is still low in the Tatengesan village government is very influential with the planning that will be carried out so that it is necessary to improve the quality of human resources in village government officials so that village government officials can increase their expertise in their respective fields in accordance with the knowledge that village officials have, especially in the field Physical Development (Interview March 2023)

The results of the interview above are in line with what was conveyed by the Secretary of the Camat which stated that:

The quality of human resources in the village as an internal factor is generally classified as very low, which is caused by the education of village government officials who are still lacking, but actually this problem can be overcome by providing guidance and opportunities to receive training (Interview March 2023)

Likewise with the results of interviews conducted with the Development Treasurer which stated that:

We had difficulty in preparing a letter of accountability for further disbursement of funds, due to the weakness of human resources by village officials, most of whom did not understand how to operate a computer properly, so they were slow to complete the letter of accountability. In addition, some of the data is sometimes not saved (Interview March 2023)

Based on the results of research conducted by researchers, that the inhibiting factor in managing Village Fund Allocations in increasing physical development in the Village is human resources which are still limited, where the condition of the Human Resources Executing Management of Village Fund Allocations is still limited and not in accordance with competency standards, either from the quality of education or work experience they have. This is proven by the

inability of implementing Village Fund Allocation management activities including in making an Accountability Report (LPJ) so that delays still occur in compiling accountability reports.

The statement above states that the quality of village government human resources is sufficient and has experience in managing or being accountable for the use of village fund allocation budgets. It was stated that the obstacle that was still found was the delay in completing the report. One of the principles of managing the Village Fund Allocation budget is that all activities must be evaluated together with the community. This identified that in the accountability stage the government should not only be accountable to the central government or district government, but also to the community in order to provide information and evaluate physical development activities taking place in the village.

However, the results of the research show that the village government does not evaluate development activities that are running in the village with the village community. Then there were 30 respondents, only 2 respondents or 6.67% said that there was an evaluation of activities with the village community and as many as 24 respondents or 80% said that the village government did not evaluate activities with the community, while 6 others said they did not know whether the village government has conducted an evaluation of activities that have been running or not.

Based on the information obtained as explained above, even though administratively the stages of accountability by the Village government can be resolved properly. However, because the resulting LPJ is the work of a third party and there is no evaluation of activities that should be carried out with the village community, the village government does not evaluate activities with the village community. So the stages of accountability carried out by the village government can be said to be less effective.

Village Finance is managed based on good governance practices, the principles of Village Financial Management as stated in Permendagri Number 113 of 2014 namely; 1). Transparency, namely the principle of openness that allows the public to know and get the widest possible access to information about village finances. The principle of being open to the community's right to obtain correct, honest and non-discriminatory information regarding the administration of village government while still paying attention to the provisions of laws and regulations; 2). Accountable, namely the embodiment of the obligation to be accountable for the management and control of resources and the implementation of entrusted policies in order to achieve the stated goals. The principle of accountability which determines that every activity and the final results of village government administration activities must be accountable to the village community in accordance with the provisions of laws and regulations; 3). Participatory, namely the administration of village government which includes village institutions and elements of the village community; and 4). Order and budget discipline, namely village financial management must refer to the rules or guidelines that underlie it.

Several budget disciplines that need to be considered in Village Financial Management, namely: 1). Planned income is a rationally measurable estimate that can be achieved for each source of income, while budgeted expenditure is the highest limit of expenditure; 2). Expenditures must be supported by certainty that sufficient revenue will be available and it is not permissible to carry out activities that are not yet available or do not have sufficient budget credit in the Village APB/Changes to the Village APB; 3). All regional revenues and expenditures in the relevant fiscal year must be included in the Village Budget and carried out through the Village Cash Account.

Village Financial Management powers are held by the Village Head. However, in practice, this power is partially delegated to village officials so that the implementation of financial management is carried out jointly by the Village Head and the Village Financial Management Technical Executor (PTPKD). In the village financial management cycle, the responsibilities and duties of the Village Head and the Village Financial Management Technical Executor. PTPKD consists of the Village Secretary, Section Head and Village Treasurer.

Furthermore, the accountability stage of Village Fund Allocation Management in the Village, the results of the research show that the accountability stage is less effective, where the preparation of the Accountability Report (LPJ) is not prepared by the Village Government and there is no

evaluation of activities that should be carried out with the Village community. So the stages of accountability carried out by the village government can be said to be less effective.

The results of the above research are in line with the research of Abu Raum (2014), that there is no direct accountability to the public. this happens because there is no transparency or openness by the Village Government as the Village Fund Allocation Manager to the community in the form of information on the use of Village Fund Allocation funds. This analysis is supported by the fact that the implementation of physical activities funded by Village Fund Allocations is handed over to the Head of the Hamlet or Village Devices, while most of them do not inform the public about the funds received from the District/City government.

In carrying out his duties, authorities, rights and obligations in managing village finances, the village head has the obligation to submit reports. The reports are semi-annual and annual in nature, which are submitted to the Regent/Mayor and some are submitted to the BPD. Report details as follows:

- a) Report to the Regent/Mayor (through the Camat):
- b) Semester Report on Realization of Village APB Implementation;
- c) Accountability Report on Realization of Village APB Implementation to the Regent/Mayor at the end of each fiscal year.
- d) Realization Report on the Use of Village Funds
- e) Report to the Village Consultative Body (BPD)
- f) Statement of Accountability for the Realization of Implementation of the Village APB consisting of Income, Expenditures, and Financing.

Reports on Realization of Village APB Implementation submitted to the Regent/Mayor through the sub-district head, consisting of:

- a) First Semester Report, submitted no later than the end of July of the current year;
- b) Year End Semester Report, submitted no later than the end of January of the following year.

The First Semester Village APB Implementation Realization Report describes the realization of income, expenditure and financing during the first semester compared to the target and budget, while the Year-End Semester Village APB Implementation Realization Report describes the Realization of income, expenditure and financing until the end of the year, so it is accumulated until the end of the year budget .

The Accountability Report on Realization of the Implementation of the Village Budget at the End of the Fiscal Year is submitted to the Regent/Mayor through the sub-district head consisting of Revenue, Expenditures and Financing as stipulated by Village Regulations. After the Village Government and the BPD have agreed on the Accountability Report for the Implementation of the Village APB in the form of a Village Regulation, this Report is submitted to the Regent/Mayor as an integral part of the Report on the Implementation of Village Governance. Accountability Report on Realization of Village APB Implementation as stated in article 41 of Permendagri 113/2014, submitted no later than 1 (one) month after the relevant fiscal year.

V. CONCLUSION

Management of Village Fund Allocation (ADD) in Sirenja District, Donggala Regency , is in the planning stage. It can be seen from the musrebang held by the implementation team that is still ineffective, where community participation in musrebang activities is still low, due to the lack of transparency of information submitted by village officials. The stages of implementation based on research results are less effective, where the use of the ADD budget can be resolved properly but due to a lack of transparency of information related to the implementation of activity planning by the village government to the community, so that the achievement of ADD management objectives carried out in the village is still not effective. At the accountability stage in the ADD Management process in increasing physical development in the Village it is also still ineffective, where the preparation of accountability reports is partly late, and some villages have not yet evaluated activities that should be carried out with the Village community. This is because the processes created in each stage of ADD management are not in accordance with management principles and objectives that prioritize transparency.

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