

Accountability in the Management of Village Funds under Law No. 6 of 2014: An Analysis of Good Governance Implementation

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ARTICLE INFO

Keywords:

accountability;
village fund;
community participation

Article history:

Received 2025-08-30

Revised 2025-09-28

Accepted 2025-11-01

ABSTRACT

Accountability in village fund management remains a major governance issue in Indonesia, particularly concerning inconsistent reporting practices and limited community involvement. This study aims to examine the implementation of accountability principles in village fund management based on the mandates of Law No. 6 of 2014 concerning Villages. Using a qualitative approach, data were collected through document reviews, field observations, and interviews with key stakeholders involved in village financial administration. The findings reveal that the principles of accountability have been practiced through participatory meetings, transparent financial reporting, and visual documentation as evidence of public responsibility. Nevertheless, village funds remain largely allocated to physical infrastructure, with community participation still limited in terms of substantive oversight. The study concludes that strengthening the capacity of village officials, optimizing digital-based financial reporting systems, and encouraging more active citizen participation are crucial strategies to promote transparency, accountability, and sustainability in village fund governance.

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1. INTRODUCTION

Village governance constitutes the most fundamental level of Indonesia's public administration system and plays a decisive role in the realization of national development goals. Villages are not merely administrative entities but social institutions that bridge state policy with community welfare. Since the implementation of Law No. 6 of 2014 on Villages, the Indonesian government has increased its commitment to rural development through the allocation of substantial village funds (*dana desa*). The law mandates that these funds serve as a primary instrument for enhancing the quality of life, promoting local autonomy, and fostering inclusive development across regions. In this framework, villages are expected to independently plan, execute, and account for their development programs while adhering to the principles of good governance. However, the rapid growth in fund allocation has

been followed by new governance challenges, particularly concerning financial accountability and public transparency (Rosalina & Wibawa, 2019).

Accountability within the public sector refers to the obligation of officeholders to explain and justify their decisions, resource use, and performance to those who have delegated authority to them. In the context of village administration, accountability is multidimensional it includes legal, political, financial, and moral responsibilities (Harianto & Rahardjo, 2022). The concept demands not only compliance with legal standards but also a commitment to openness, ethical governance, and community participation as a form of social control. The Indonesian government has reinforced this through the issuance of Minister of Home Affairs Regulation No. 20 of 2018 on Village Financial Management, which underscores key administrative principles: participation, transparency, accountability, and procedural order. Nevertheless, the implementation of these regulatory provisions remains uneven. Many villages struggle with limited human resource capacity, inadequate accounting literacy, and weak institutional oversight, all of which hinder the realization of accountable financial practices (Makalalag & Karamoy, 2017).

Empirical evidence has demonstrated the persistence of accountability issues despite these formal frameworks. The Audit Report of the Audit Board of the Republic of Indonesia (BPK RI, 2022) revealed mismanagement in over 7,000 villages nationwide. The irregularities ranged from fictitious reporting and budget duplication to discrepancies between planned and realized outputs. Such findings indicate that procedural compliance alone does not automatically translate into substantive accountability. Structural problems such as asymmetric information, dependency on local elites, and insufficient community monitoring continue to undermine the governance process. The principal-agent theory offers a useful lens to understand this situation: the village head functions as the agent, entrusted with managing public resources on behalf of the community (the principal). However, when the agent possesses more information than the principal, information asymmetry occurs, leading to potential inefficiency, misuse, or even corruption. This imbalance is further worsened by the limited capacity of oversight institutions, such as the Village Consultative Body (BPD), to enforce effective monitoring mechanisms (Harianto & Rahardjo, 2022).

From a governance perspective, the notion of Good Governance as outlined by the United Nations Development Programme (UNDP, 1997) emphasizes transparency, accountability, rule of law, responsiveness, equity, and participation. These principles have been widely adopted as a normative model for public sector reform, including at the village level. In Indonesia's context, applying Good Governance to village administration requires not only administrative reforms but also cultural and behavioral change within local institutions. A study by Syah (2022) in Gowa Regency found that active participation in village meetings (*musyawarah desa*) significantly improves both transparency and accountability. Similarly, Fajri & Julita (2021) discovered that the implementation of the Village Financial System (Siskeudes) enhances the efficiency of reporting but remains insufficient when not supported by continuous training, leadership commitment, and ethical governance. These studies underline that accountability cannot be achieved solely through digitalization or procedural compliance; it must be cultivated through integrity, competence, and community engagement.

Despite a growing body of literature on village fund governance, many studies adopt a macro-level or normative perspective, overlooking the contextual differences among villages with distinct social, political, and cultural dynamics. This generalization often leads to theoretical limitations and policy gaps, as it fails to account for the diversity of local institutions. For example, while one village might demonstrate strong participatory planning, another may struggle with elite capture or administrative bottlenecks. Hence, there is a need for contextual and micro-level analyses that examine how accountability principles are practiced in specific settings.

This study addresses that gap by providing a contextual examination of accountability in the management of village funds as mandated by Law No. 6 of 2014. It specifically investigates how the principles of transparency, participation, and responsibility are translated into practice across three essential stages of financial governance: planning, implementation, and community oversight. The

study employs a qualitative field approach, incorporating document analysis, observation, and interviews with village administrators and residents. This approach allows for a deeper understanding of the real-world processes underlying financial decision-making and accountability reporting in rural settings.

The significance of this study lies in its dual contribution. Theoretically, it enriches the discourse on Good Village Governance by integrating the principal-agent perspective with practical accountability mechanisms. Practically, it provides insights for policymakers and practitioners seeking to strengthen governance at the village level through capacity building, digital transparency tools, and inclusive public participation. By offering an empirically grounded perspective on how accountability operates in everyday village administration, this study contributes to ongoing efforts to promote transparent, responsible, and sustainable governance in Indonesia's rural sector.

In summary, this research aims to identify and analyze the implementation of accountability principles in village fund management within the framework of Law No. 6 of 2014. It highlights the interplay between regulatory compliance and community-based governance, exploring both achievements and persistent challenges. Ultimately, this work seeks to advance the understanding that true accountability extends beyond formal reporting; it is a relational process built upon trust, participation, and integrity between the government and the people it serves.

2. METHODS

This study employed a qualitative field research approach designed to provide an in-depth understanding of how accountability is practiced in village fund management. The qualitative method was chosen because it allows for the exploration of social meanings, behaviors, and administrative practices that cannot be captured solely through quantitative indicators. The research emphasizes contextual interpretation and focuses on how actors at the village level perceive and enact the principles of transparency, participation, and responsibility in financial management under the framework of Law No. 6 of 2014 on Villages.

Research Subjects and Setting

The primary subjects of this study included key stakeholders involved in village fund governance, namely the village head, village officials, members of the Village Consultative Body (BPD), and community representatives who actively participated in financial planning and oversight. These participants were selected through purposive sampling, ensuring that only those directly engaged in the management or supervision of village funds were included. The research was conducted in a village with administrative, social, and economic characteristics typical of rural governance structures in Indonesia, making it representative for broader analytical interpretation.

Research Procedures and Instruments

The research was carried out in several stages: preliminary observation, data collection, data verification, and analysis. During the preliminary stage, the researcher reviewed relevant regulatory frameworks, such as the Minister of Home Affairs Regulation No. 20 of 2018 and the Village Financial System (Siskeudes) guidelines, to establish analytical indicators. The main instruments used for data collection were semi-structured interview guides, field observation checklists, and document review templates. These instruments facilitated systematic data gathering while maintaining flexibility to explore emergent findings.

Data Collection

Data were collected through three main techniques: observation, in-depth interviews, and documentation. Observations were conducted during village meetings (*musyawarah desa*) and program implementation activities funded by the village budget. In-depth interviews were conducted in a semi-structured manner, allowing respondents to elaborate freely while ensuring the discussion remained

aligned with the research objectives. Meanwhile, documentation involved gathering secondary data such as budget realization reports (*APBDes*), minutes of village meetings, and administrative records of development projects. This triangulation process strengthened the credibility and validity of the data obtained.

Data Analysis

The collected data were analyzed using the interactive model of Miles and Huberman (1994), which includes three interrelated stages: data reduction, data display, and conclusion drawing or verification. In the data reduction phase, the researcher selected and organized relevant information from interviews, observations, and documents. Data were then displayed in thematic narratives according to the key indicators of accountability planning, implementation, and supervision. Finally, conclusions were drawn through an iterative verification process, ensuring internal consistency and alignment between empirical findings and the contextual realities of local governance.

Research Rationale

The selection of this methodological design was based on the need to capture the contextual and dynamic realities of village financial governance. Unlike secondary data analysis, the qualitative field method provides a holistic perspective on how accountability is constructed through both formal mechanisms and informal social interactions. This approach enabled the researcher to interpret the deeper meanings behind administrative practices, thereby contributing to a more comprehensive understanding of village-level governance accountability within Indonesia's decentralized system.

3. FINDINGS AND DISCUSSION

3.1 Participatory Planning in Village Fund Governance

The principle of Good Governance provides the normative foundation for evaluating accountability in public sector administration. It underscores transparency, participation, efficiency, effectiveness, and adherence to the rule of law as prerequisites for democratic and sustainable governance (UNDP, 1997). Within Indonesia's decentralized framework, these principles are operationalized through participatory planning forums (*musyawarah desa*), which function as collaborative spaces for citizens and government officials to determine village development priorities. Effective planning at this level is not merely a bureaucratic exercise but a process of trust-building and social consensus that directly influences how public funds are managed.

Empirical observation revealed that the planning process was conducted through a Special Village Assembly specifically aimed at determining the Village SDGs (Sustainable Development Goals) Data. The event was organized in a formal yet inclusive setting attended by community representatives, women's groups, and local officials. This assembly served as an entry point for citizens to validate data and express development priorities, ensuring that subsequent budgeting decisions reflected genuine community needs (Zalil et al., 2025).



Figure 1. Special Village Assembly for the Establishment of Village SDGs Data (2021)

As depicted in Figure 1, participants are seated together in an open forum, engaging in structured dialogue and consensus building. This visual evidence demonstrates the village's practical application of transparency and participatory principles in its financial planning process. The discussion was not limited to administrative officers; it actively involved residents in verifying socio-economic indicators used to design future programs. Such interaction reflects an early form of public accountability, where transparency begins before any budget is executed.

The participatory dynamics observed here align with the findings of Oktarina (2024), who reported that consistent involvement of citizens in planning improves satisfaction levels and enhances the accuracy of budget allocations. Similarly, Rijal et al. (2021) found that transparent village meetings reduce information asymmetry and the risk of misappropriation. The present findings reinforce these arguments: when citizens are actively engaged in decision-making, both the legitimacy and efficiency of governance increase.

Moreover, this local planning mechanism illustrates how the UNDP (1997) pillars of participation and transparency can be effectively localized. The open forum operates as a social verification mechanism, confirming that the proposed projects are evidence-based and publicly justified. Integrating the SDGs Village framework into planning also demonstrates an awareness of long-term sustainability, bridging global development goals with local realities. Through participatory validation, data distortion is minimized, and public confidence in the financial process is strengthened.

The observed transparency in information sharing also functions as preliminary accountability from the village government to its citizens. Presenting the planning data and proposed budget in an open forum builds collective trust and motivates continued community oversight. Consistent with Milenia (2023), villages adopting inclusive planning practices tend to experience higher administrative legitimacy and improved service delivery outcomes. Participation, therefore, should be regarded not only as a democratic principle but also as a strategic investment that enhances the quality of governance over time.

In conclusion, the participatory planning process effectively embodies the practical realization of Good Governance in village fund management. It demonstrates how transparency, inclusiveness, and accountability can coexist at the earliest stage of the budget cycle. By aligning planning with the SDGs framework and fostering public engagement, the village administration strengthens both institutional credibility and community ownership of development initiatives. Nevertheless, further studies are needed to examine whether such participation consistently translates into improved implementation outcomes or remains limited to procedural compliance.

3.2 Implementation of Village Fund Management in Padangbaru Village

The theory of accountability serves as a conceptual framework that explains how individuals or institutions are responsible for their actions and decisions to relevant stakeholders. Within the context of public administration, this theory provides an essential foundation for assessing the extent to which responsibilities are performed transparently and justifiably. Accountability fosters an organizational culture open to criticism and continuous improvement, positioning itself as a vital instrument for enhancing governance quality across various public sectors.

Table 2. Summary of Village Fund Utilization in Padangbaru Village, 2025

Components of Fund Utilization	Amount (Rp)	Percentage (%)	Description
Total Village Fund	853,550,000	100%	Official allocation from the 2025 State Budget
Direct Cash Assistance	126,000,000	14.76%	35 KPM × Rp300,000 × 12 months
Infrastructure Development	450,000,000	52.72%	Road, drainage, and public facility improvement
Community Empowerment	150,000,000	17.58%	MSME training, agriculture, and social programs
Village Government Operations	80,000,000	9.38%	Village apparatus salary and office operations
Reserve and Miscellaneous	47,550,000	5.56%	Emergency and other activities

The data in Table 2 shows that physical development remains the dominant allocation of the village fund. However, according to Ministerial Regulation of Village PDTT No. 7 of 2021, village funds should also prioritize community empowerment as a means of strengthening local economies (Zalil et al., 2025). Therefore, while fiscal realization has been achieved, it is essential to ensure a balance between physical and non-physical activities to prevent village development from becoming solely structural. This alignment creates a comprehensive picture of fund management in Padangbaru Village, emphasizing both infrastructure and capacity-building outcomes.



Figure 2. Village Meeting for the Establishment of Village Revenue Regulation

The image above depicts the Village Assembly in Padangbaru Village, Pangkalanbaru District, Bangka Tengah Regency, held on January 5, 2024. The main agenda of this activity was to discuss the draft village regulation concerning village income management, local revenue, and other financial sources. Such assemblies represent a practical embodiment of accountability principles in village financial management. Referring to Government Regulation No. 11 of 2019 on Village Financial Management, all village fund utilization must be transparent, accountable, participatory, and

compliant with budgetary discipline (Zalil et al., 2024). This meeting serves as an internal supervisory mechanism aligned with the principles of Good Governance, ensuring the allocation and implementation process adheres to these legal standards.

The realization of accountable village fund management requires a systematic and integrated reporting mechanism, as stipulated in Minister of Home Affairs Regulation No. 20 of 2018. The regulation mandates that all village revenues and expenditures be recorded in a village accounting system and reported periodically. The observed assembly, as shown in Figure 2, functioned as a strategic forum to deliberate on financial policy based on accurate data and community needs. Research by Khairudin et al., (2022) indicates that villages conducting regular open assemblies and transparent reporting tend to build higher levels of public trust. This suggests that Padangbaru Village demonstrates normative and functional accountability practices.

Furthermore, Hutabarat & Dewi (2022) argue that village financial accountability can only be achieved when village apparatus are actively involved in planning and internal supervision. The image reflects the direct involvement of the village head and administrative staff in decision-making processes, signifying adherence to participatory governance standards. From a procedural standpoint, the meeting also fulfills the village budgeting cycle, encompassing planning, implementation, bookkeeping, reporting, and accountability stages.

According to Government Regulation No. 60 of 2014 on Village Funds (amended by PP No. 8 of 2016), reporting and accountability must be conducted regularly and be accessible to the public. As shown in Figure 2, the meeting provided a platform for the presentation of financial plans and realizations before community members. This transparency aligns with findings by Arifiyanto & Kurrohman (2014), who found that openness in financial planning significantly reduces potential misuse of village funds. The formal documentation of the assembly thus serves as evidence of compliance with state accountability requirements, demonstrating both the procedural and ethical integrity of local fiscal governance.

Under Ministerial Regulation No. 7 of 2021, village funds must be used to support economic recovery, strengthen food security, and foster productive sectors. Accordingly, the assembly served as a venue to deliberate on program priorities based on community needs and central government directives. Research by Arromzi (2022) emphasizes that villages incorporating measurable performance indicators in their program designs achieve more sustainable development outcomes. Hence, the assembly not only discussed budget allocation but also reinforced a result-based accountability framework, ensuring that expenditures correspond to tangible community impacts rather than symbolic compliance.

Documentary evidence, such as the image above, also functions as publicly accessible proof of procedural adherence. The Audit Report of the Indonesian Supreme Audit Agency (BPK RI, 2022) noted that many villages lacked formal documentation of deliberations, leading to audit inconsistencies. By contrast, Padangbaru's documentation strengthens its institutional integrity. Studies by Asmawati & Basuki (2019) found that villages maintaining complete meeting records scored higher in audit evaluations. The structured setting, presence of key officials, and dated documentation all illustrate serious administrative compliance with accountability principles.

Overall, the observed practice in Padangbaru aligns with the legal framework governing village financial management. The activities confirm that financial accountability depends on administrative discipline and the effectiveness of internal control systems. The village's adherence to transparency standards and its consistent documentation of proceedings not only fulfill legal requirements but also foster public trust and fiscal efficiency. Thus, Padangbaru Village stands as a best-practice example of accountable governance at the local level, demonstrating that transparency and participatory oversight are both achievable and beneficial within Indonesia's village governance system.

3.3 Community Participation in Village Fund Management in Padangbaru Village

Numerous studies highlight at least three essential aspects underlying accountability development in village financial management: promoting budget transparency, improving program implementation effectiveness, and strengthening trust between village governments and communities as primary stakeholders. These three dimensions constitute the foundation of effective local governance, particularly in managing public funds that directly address community needs. Within the context of village funds, accountability serves not only as an administrative tool but also as a strategy for community empowerment and sustainable development. Hence, the establishment of a robust accountability system requires regulatory support, technological facilitation, and participatory engagement. When these three elements work in harmony, village financial governance becomes more orderly, responsive, and socially grounded bridging the ideals of good governance with the practical realities of rural life.

The success of village fund management in Padangbaru Village is primarily influenced by three key supporting factors: well-prepared planning, targeted realization, and active community participation. Together, these factors create a transparent, participatory, and sustainable financial management system. This finding aligns with Sabdosih (2023), who emphasizes that collaboration between planning, implementation, and community involvement is central to achieving effective accountability at the village level.

Openness in village deliberation forums (Musyawarah Desa) enables equitable information distribution an essential prerequisite for an accountable governance system. These forums foster a collective sense of responsibility toward public budget management. Participation in this context is not merely passive attendance but an interactive process in which residents can voice their aspirations and critique policy decisions. Such engagement strengthens the check-and-balance mechanism that should characterize democratic local governance. When villagers are informed and have access to financial data, their trust in local authorities increases, while village officials, aware of direct oversight, tend to exercise greater prudence in decision-making (Zalil et al., 2025). Evidence of this relationship is consistently reported across studies of villages implementing inclusive and participatory planning frameworks.



Figure 3. Community Participation in Village Fund Management

Figure 3 illustrates a village meeting atmosphere as a tangible manifestation of community participation in decision-making concerning village fund management. The active engagement of residents in these forums reflects a collective commitment to enhancing transparency and accountability in local financial governance. Community participation is strongly correlated with accountability outcomes because it provides a social control mechanism over village leadership.

When citizens are involved from the planning to the supervision stage, fund management becomes more open and resistant to misuse.

The effectiveness of community participation largely depends on the accessibility of participatory forums and the dissemination of information. Musyawarah Desa, therefore, functions not merely as a symbol of local democracy, but as a strategic mechanism to reinforce public accountability. Through these assemblies, citizens gain the right to understand budget allocations, scrutinize spending, and assess the performance of their village officials. The participatory process also strengthens social cohesion and fosters a sense of ownership among villagers, both of which are key determinants of long-term development success.

These findings confirm that active public engagement is indispensable for sustaining accountable governance at the grassroots level. Participation ensures that decisions reflect real community priorities rather than administrative formalities. By institutionalizing deliberative spaces and ensuring equal access to information, villages like Padangbaru exemplify how transparency and inclusion can transform governance practices into legitimate, people-centered development.

4. CONCLUSION

This study concludes that the implementation of accountability in village fund management, as mandated by Law No. 6 of 2014 on Villages, is significantly influenced by the integration of participatory planning, transparent financial reporting, and active community involvement. The findings reveal that accountability is not merely an administrative obligation but a mechanism for strengthening local governance and public trust. In Padangbaru Village, accountability practices have been realized through structured deliberation forums, clear budget disclosures, and systematic documentation, reflecting the principles of Good Governance. However, challenges remain, particularly regarding the balance between physical infrastructure and community empowerment programs. Strengthening administrative discipline and internal monitoring mechanisms is essential to ensure long-term transparency and efficiency. The study also emphasizes the importance of digital-based reporting systems to enhance accessibility and accuracy in financial management. Moreover, fostering continuous community participation is crucial for preventing misuse of funds and promoting inclusive development. Future research should explore comparative studies among multiple villages to assess how socio-cultural factors influence accountability practices across regions. The insights derived from this research contribute to the broader discourse on local governance reform and serve as a reference for policy formulation in strengthening rural accountability systems.

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