

## Accountability for Management of Village Fund Allocations in Klari Village, Karawang Regency for 2020 – 2021

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### Abstract

*This study aims to examine the level of accountability in managing village fund allocations in Klari Village. Allocation of village funds is an important source of funding aimed at encouraging the development and welfare of the community at the village level. However, to achieve this goal, it is important for the village to have good accountability in managing these funds. This research uses a qualitative approach by conducting in-depth interviews with various related parties, such as the village head, village officials, community leaders, and villagers. The collected data were analyzed using a descriptive method to describe the current state of accountability. The results of the study show that accountability in managing village fund allocations in Klari Village still needs to be improved. Several factors affect the level of accountability, namely the lack of transparency in village financial reporting, the low level of community participation in making decisions regarding the allocation of funds, and the lack of outside supervision. In addition, there are administrative and technical obstacles that impede the efficient use of village funds. The use of information technology that has not been maximized is also one of the challenges in increasing accountability. Therefore, the recommendations from this study are the importance of increasing transparency, community participation, and external oversight in managing village fund allocations. In addition, a better understanding of related regulations and the use of information technology is needed to increase efficiency and effectiveness in managing village funds.*

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### Abstrak

Penelitian ini bertujuan untuk mengkaji tingkat akuntabilitas dalam pengelolaan alokasi dana desa di Desa Klari. Alokasi dana desa merupakan sumber pendanaan penting yang ditujukan untuk mendorong pembangunan dan kesejahteraan masyarakat di tingkat desa. Namun, untuk mencapai tujuan tersebut, penting bagi pihak desa untuk memiliki akuntabilitas yang baik dalam pengelolaan dana tersebut. Penelitian ini menggunakan pendekatan kualitatif dengan melakukan wawancara mendalam dengan berbagai pihak terkait, seperti kepala desa, perangkat desa, tokoh masyarakat, dan warga desa. Data yang terkumpul dianalisis menggunakan metode deskriptif untuk menggambarkan kondisi akuntabilitas saat ini. Hasil penelitian menunjukkan bahwa akuntabilitas dalam pengelolaan alokasi dana desa di Desa Klari masih perlu ditingkatkan. Beberapa faktor yang mempengaruhi tingkat akuntabilitas adalah kurangnya transparansi dalam pelaporan keuangan desa, rendahnya partisipasi masyarakat dalam pengambilan keputusan terkait alokasi dana, dan minimnya pengawasan dari pihak luar. Selain itu, terdapat hambatan administratif dan teknis yang menghambat efisiensi penggunaan dana desa. Penggunaan teknologi informasi yang belum maksimal juga menjadi salah satu tantangan dalam meningkatkan akuntabilitas. Oleh karena itu, rekomendasi dari penelitian ini adalah pentingnya peningkatan transparansi, partisipasi masyarakat, dan pengawasan eksternal dalam pengelolaan alokasi dana desa. Selain itu, diperlukan pemahaman yang lebih baik tentang regulasi terkait dan pemanfaatan teknologi informasi guna meningkatkan efisiensi dan efektivitas dalam pengelolaan dana desa.

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## 1. INTRODUCTION

A village is an area inhabited by a group of people who know each other, live together and tend to have relatively the same culture. 1 A village is a legal community unit which is legalized through Law No. 32 of 2004 concerning Regional Government and PP No. 72 of 2005 About the Village. In 2014 the Government formalized Law No.6 of 2014 concerning Villages as a revision which

replaced the regulations concerning Villages contained in Law No.32 of 2004 concerning Regional Government and PP No.72 of 2005 concerning Villages, and provided significant changes in governance. Village Government.

By giving wider authority to the Village Government in managing its own household, villages also receive funding from the Central Government in the form of village funds. Village Funds are funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD) which aims to finance government administration, implementation of development, community development and empowerment of village communities.

Klari Village, Klari District, Karawang Regency is one of the villages that received Village Funds from the Central Government from 2020 to 2021. This village was chosen as a research location because the allocation of village funds was used as a reference.

BHP Regency	Rp. 488,510,000	Rp. 500,180,000
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Source: Village Government, 2020-2021

Table 1.1 shows that the village budget originating from village funds experiences a very significant increase every year. Village funds received in 2020 amounted to IDR 903,953,000, then in 2021 there was an increase (17%) or IDR 1,058,368,000. And the Village budget originating from the Village Fund Allocation experienced a decrease in 2020 ADD as much as improving the Good Governance system.

The Village funds in Klari Village are used for 4 (four) types of activities which are priorities of the Central Government, namely village government administration, development, community development and community empowerment. Following are the details of the village budget:

**Table 1.1 Details of the Klari Village Budget**

Information	2020	2021
Village Fund	Rp. 903,953,000	Rp. 1,058,368,000
Allocation Village Fund	Rp. 642,985,000	Rp. 601,187,000

IDR 41,798,000. And also the village budget originating from Regency Tax Revenue Sharing in 2020 amounted to IDR 488,510,000, then in 2021 there was an increase of 2% or IDR 11,670,000.

**Table 1.1.1 Village Fund Allocation in Klari Village for 2020-2021**

No	Shopping	2020 Budget	2021 Budget
1	Field of administration village government	IDR 995,935,160.00	IDR 48,200,000.00
2	Society	Rp. 151,404,375.00	Rp. 20,000.00
3	Empowerment sector public	IDR 54,522,600.00	IDR 4,257,760.00

With the increasing amount of village funds received each year, the Village Government has not been effective in utilizing its funds in improving the welfare of village communities and the quality of human life as well as overcoming poverty through fulfilling basic needs, developing village facilities and infrastructure, developing local economic potential, and utilizing natural resources and the environment in a sustainable manner. To improve this condition, Good Governance Accountability is needed in the management of Village Funds.

## 2. LITERATURE REVIEW

### Accountability

Accountability comes from the Latin word "accomptare" which means to be responsible. And has the form of the basic word compare which means to count. Meanwhile, accountability in English is accountability, which means responsibility.

Accountability is the obligation to fulfill responsibility or answer and explain the performance and actions of a person/leader of an organizational unit to parties who have the right or who are authorized to ask for accountability in the form of report results with the principle that every village financial management activity must be accountable to the village community, in accordance with statutory regulations and is important to guarantee the values of efficiency, effectiveness and reliability in village financial reporting which contains activities ranging from planning, to realization or implementation.

According to Kohler, accountability is defined as:

- a) The obligation of a person (employee), agent, or other person to provide a satisfactory report (satisfactory report) periodically for actions or for failure to act from the authorization or authority they have.
- b) Measuring responsibility or an obligation to someone expressed in terms of money, units of wealth, or other predetermined basis.
- c) The obligation to prove good management, good control or good performance as required by applicable law, provisions (regulation) approval (agreement), or validity (custom)

### Understanding Village

A village is a government unit that is given customary autonomy rights so that it is a legal entity with certain boundaries as a legal (customary) community unit that has the right to regulate and manage the affairs of the local community based on its origin. The position of the village is very important as a tool to achieve national development goals, where the village is the leading government agent that can reach real target groups who wish to prosper and as an institution that strengthens the government structure of the Indonesian state because as a unit of customary legal community the village has been proven to have extraordinary resilience. Throughout its existence, the village has also had an established institutional structure that is respected and preserved by the village community concerned.

Based on Law no. 6 of 2014 concerning villages, a village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State. Republic of Indonesia.

According to Rhu Nang Soenardjo in Hanif Nurcholis's book, Village is a community unit based on customs and customary law that resides in an area with certain boundaries, has very strong physical and mental ties both because of their ancestry and because they share political, economic, and political interests social and security, have a jointly elected management structure, have a certain amount of wealth and have the right to manage their own household affairs.

Based on the definition of village above, it can be concluded that a village is a group of people who live in a certain area and have the right to regulate and manage the affairs of the local community itself which is recognized and respected in regulation legislation. Village authority

is the authority possessed by the village, including authority in the field of administering village government, implementing village development, fostering village community and empowering village communities based on community initiatives, rights of origin and village customs. Village authority consists of:

- a. Authority based on origin rights
- b. Village scale local authority
- c. Authority Which assigned by the government, Provincial Government, or Regency/City Regional Government and
- d. Other authorities assigned by the Government, Provincial Regional Government, or Regency/City Regional Government in accordance with the provisions of statutory regulations.

Villages also have rights and obligations as stated in Law no. 6 of 2014 concerning Villages, namely: Regulating and managing the interests of the community based on the rights of origin, customs and socio-cultural values of the village community

- a. Establish and manage village institutions
- b. Get a source of income.

Villages also have obligations

- a. Protect and maintain the unity, integrity and harmony of village communities within the framework of national harmony and the integrity of the Unitary State of the Republic of Indonesia.
- b. Increase quality village community life
- c. Developing democratic life
- d. Develop empowerment public village
- e. Providing and improving services to the community

The aim of establishing a village is that the village has the right: to improve the ability to administer government in an efficient and effective manner and to improve services to the community in accordance with the level of development and progress of development. Government Village according to Minister of Home Affairs Regulation No. 113 of 2014, it is the implementation of government affairs and the interests of local communities in the government system of the Unitary State of the Republic of Indonesia. Village Government is organized by the Village Government, the implementation of village government is based on the principles of:

- a. Legal certainty
- b. Orderly administration of government
- c. Orderly public interest
- d. Openness
- e. Proportionality
- f. professionalism
- g. Accountability
- h. Effectiveness and efficiency
- i. Local wisdom
- j. Diversity
- k. Participative

Based on Law Number 6 of 2014 concerning Villages, Article 25, the Village Government is the village head or what is called by another name and is assisted by village officials as the organizing element of the village government. Village government is a village government organization consisting of:

- a. The leadership element, namely the Village Head
- b. Village head assistant elements, consisting of:
  - 1) The village secretariat is a staff or service element headed by the village secretariat
  - 2) The technical implementation element is the village head's assistant element who carries out technical matters in the field such as affairs irrigation,

religion and others.

- 3) The regional element is the assistant village head in his work area, such as the hamlet head.

In accordance with democratic principles, the village head has an obligation to give report on the administration of village government to the regent/mayor, provide accountability reports to the BPD, and provide reports on the administration of village government to the community. Reports on the implementation of village government are submitted to the regent/mayor through the sub-district head 1 (one) time a year. The accountability report to the BPD is submitted once a year at the BPD deliberation.

### **Understanding Village Finance**

Village finances come from the village's original income, APBD and APBN. The administration of Village Government affairs which are the authority of the village is funded from the Village APBD, assistance from the Central Government and assistance from the Regional Government. The administration of Regional Government affairs organized by the Village Government is funded from the APBD, while the administration of Central Government affairs organized by the Village Government is funded from the APBN. The following is village income based on its source:

#### **A. Village Income**

According to Minister of Home Affairs Regulation no. 113 of 2014 Village Revenue includes all money received through the village account which is the village's right in 1 (one) budget year which does not need to be paid back by the village. Village income comes from:

##### **a. Village Original Income, namely:**

1. Village business results. For example village  
Having a village-owned business entity (Bumdes) in the batik making business, the results are included in the village business results.
2. Village wealth results. Examples are village treasury land, village markets, village buildings, village-managed tourism, village baths, village forests, etc.
3. The result of self-help and community participation is building with one's own strength which involves community participation in the form of energy or goods valued in money. For example, village fees, scrap fees and vehicle storage fees.
4. Other village original income. Examples include reimbursement for printing costs for letters, costs for legalizing documents, renting village land.

##### **b. Transfer**

1. Village Funds are a source of funds originating from the budget, income from state expenditure transferred through Budget Regional/Regency/City Revenue and Expenditures and used to carry out government, village development, guidance and community empowerment.
2. Sharing of regional/district/city taxes and regional levies. For example, land and building tax revenue sharing.
3. Village Fund Allocation (ADD) is funds allocated by the Regency to villages. The source of this ADD is central and regional balance funds received by the Regency for villages.

4. Financial Assistance APBD Provincial Government, District/City.
- c. Other Income Group, type:
  1. Non-binding third party grants and donations.
  2. Third party contributions can take the form of gifts, donations, endowments, grants or other donations. Contributions in form goods(movable or immovable) is recorded as an inventory of village assets according to the law, it can also be in the form of money but it is not binding.
  3. Other Legitimate Village Income, including the results of collaboration with third parties, assistance from companies located in the Village.

#### B. Village Fund Concept

Village funds are funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and used for finance government administration, development implementation, community development, and community empowerment. Village funds are managed in an orderly manner, in compliance with statutory provisions, efficiently, economically, effectively, transparently and responsibly by paying attention to a sense of justice and propriety and prioritizing the interests of local communities.

The village fund budget is part of the non-ministerial/institutional Central Expenditure Budget as a village fund reserve post. The preparation of the village fund reserve budget ceiling is carried out in accordance with the provisions of laws and regulations in the field of preparing plans and expenditures for the State General Treasurer (BUN). The village fund budget ceiling that has been approved by the DPR is part of the transfer budget to regions and villages. Village funds for each district/city allocated based on the multiplication of the number of villages in each district/city and the average village funds for each province which are allocated based on the number of villages in the province concerned as well as the population, area, poverty rate and level of geographic difficulty of the district/city in the province concerned and calculated using weight:

1. 30% (thirty per hundred) for the total population of the district/city
2. 20% (twenty per hundred) for the district/city area
3. 50% (fifty per hundred) for the district/city poverty rate.

Based on the amount of village funds for each district/city, the regent/mayor determines the amount of village funds for each village in their area. The amount of village funds for each village is calculated based on the number of village residents, the area of the village, and the poverty rate of the village as well as the level of geographic difficulty, namely:

1. 30% (thirty per hundred) for the total village population
2. 20% (twenty per hundred) for the village area
3. 50% (fifty per hundred) for the village poverty rate

The distribution of village funds is carried out in stages in the current budget year and no later than 7 (seven) working days after being received in the RKUD (Regional General Cash Account), in accordance with provisions the Minister may impose administrative sanctions in the form of delays in the distribution of general allocation funds and/or profit sharing funds. which is the right of the Regency/city concerned.

The distribution of village funds from RKUN to RKUD is carried out after the Minister receives from the Regent/Mayor:

1. Regional regulations regarding the current year's Regency/City APBD.
2. Regent/mayor regulations regarding procedures for distributing and determining details of village funds
3. Report on the realization of distribution and consolidation of the use of village funds from the previous stage.

The distribution of village funds from RKUD to RKD [Village Cash Account] is carried out after the regent/mayor receives from the Village Head, namely:

1. Village regulations regarding APBDes for the current fiscal year

2. Report on the realization of the use of village funds from the previous stage.

### C. Village Fund Management

Village fund management is managed within 1 (one) budget year, namely from January 1 to December 31. Village funds are managed based on the principles of Village Fund management. Principles are the values that animate Village Financial Management. The principles in question give rise to principles which are the basis and must be reflected in every action of Village Financial Management. Principles and Principles are useless if they are not realized in action.

## 3. RESEARCH METHOD

This research is research that uses descriptive methods with a qualitative approach. Qualitative research is research that is used to examine the conditions of natural objects (as opposed to experiments) where the researcher is the key instrument and the research results emphasize meaning rather than generalization.

According to (Sugiyono, 2013), the qualitative research method is a naturalistic research method because the research is carried out in natural settings, also known as the ethnographic method, because initially this method was more widely used for research in the field of cultural anthropology; and is also called a qualitative method, because the data collected and the analysis is more qualitative in nature. This qualitative research methodology is carried out on natural objects that natural objects are objects that develop as they are and are not manipulated by the researcher and the presence of the researcher does not affect the dynamics of the object. Qualitative research methods are used to obtain in-depth data with the data having meaning or valid or actual data (Sugiyono, 2013).

## 4. RESULTS AND DISCUSSION

### Legal Accountability and Honesty

Legal accountability is compliance with laws and other regulations that are requirements within the organization. Honesty accountability, namely avoiding abuse of position, corruption and collusion. Legal accountability guarantees the upholding of the supremacy of the law, while honesty accountability guarantees healthy organizational practices.

Accountability Honesty is a quality or mental attitude in which a person acts honestly, fairly, and truthfully in his relationships with others and himself. This involves precision, integrity, and consistency in words and actions. Honesty is a moral value that is considered very important in many cultures and ethical systems.

Legal accountability and honesty are closely related. When a person or organization is legally responsible for their actions, it reflects honesty in facing reality and admitting mistakes or violations they committed. Honesty also plays an important role in respecting the legal process and facing the consequences of actions taken.

Accountability for the use of Village Fund Allocations is integrated in APBDes accountability is underwriter answer main. All use of ADD funds must be can accountable in a way formal nor materials, and letters of accountability (SPJ) are kept by the Village as inspection objects, copies of which are sent to the District.

The costs of running the Village government include the costs of maintaining the office and office environment of the Village Head, operational costs of the government implementation team, BPD allowances and operations, Village Head allowances, RT/RW honorarium, financial management honorarium, PKK (Family Welfare Development) honorarium, and others. Honesty accountability in Klari Village can be seen in reports in the form of payment receipts (registration of payment receipts for Klari Village Government, Klari District, and Fiscal Year-2021.

### Program Accountability

Program Accountability is a quality program that supports strategies in achieving the vision, mission and goals of the organization. Public institutions are required to be accountable for programs that have been created up to the implementation of the program.

The aim of program accountability theory is to increase the effectiveness and efficiency of program implementation, as well as to ensure that the resources invested in the program are used appropriately. By having a good theory of accountability, program implementers can more easily identify challenges and difficulties that may occur during implementation, so they can take the necessary corrective action.

In practice, program accountability theories can vary depending on the type of program, operational environment, and specific goals to be achieved. However, the basic principles of program accountability still apply to ensure that the program runs well and provides the expected benefits.

Researchers conclude that program accountability is key to ensuring that the funds are actually used to improve the welfare of village communities and achieve the set development goals.

**Managerial Accountability**

Managerial accountability or performance accountability is responsibility for managing an organization effectively and efficiently. Implementation of the village income and expenditure budget per source of funds. The Klari Village Government allocates village funds as follows

**Table of Village Fund Allocation in Klari Village for 2020-2021**

No	Shopping	2020 Budget for	2021 funds
1	Field of administration village government	Rp. 995,935.16	And effective, No efficient
2	Field coaching society	IDR 151,404.37	financial accountability in
3	Field empowerment public	IDR 54,522.60	Penataus

Researchers assess that managerial accountability in Klari village is useful in helping to ensure that the funds are used wisely, in accordance with development goals, and provide real benefits for the village community.

**Policy Accountability**

The researcher concluded that policy accountability in ADD in Klari Village in 2020-2021 was not properly accounted for. This was proven when the researcher asked about what policies were taken by the Klari Village Government, and as the financial head in Klari Village stated that he had lost documents regarding the basis of the policy (PMK225) , Apart from that, efforts are needed to increase the delivery of information to the public to make it easier.

**Financial Accountability**

Accountability financial institution Omits public, there are also sisi ahaan village carried out by the Village Treasurer. The Village Treasurer is obliged to record every receipt and expenditure and close the books at the end of each month in an orderly manner. Treasurer Village must account for the money through an accountability report. The accountability report is submitted every month to the Village Head and no later than the 10th of the following month. Administration of receipts and expenditures using:



## 1) General cash book

The general cash book is used to record all activities related to cash receipts and disbursements, whether they occur in cash or credit.

## 2) Tax Assistant Cash Book

The tax assistant cash book is used to assist the general cash book in the context of tax-related receipts and expenditures.

## 3) Bank account book

Bank books are used to assist the general cash book in the context of receipts and expenditures related to bank money.

## 4) Cash Book

The cash book is used to record receipts of money and is also used to record expenditures on receipts of money deposited into the state general treasury.

## 5. CONCLUSION

Based on the research results, the conclusion that can be drawn regarding the accountability of village fund management is that a strong and transparent system for managing village funds is very important in increasing the efficiency, effectiveness and sustainability of development programs at the village level. Good accountability can also minimize the risk of misuse of funds and increase public trust in village government. The active participation of the community in the decision-making process and monitoring the use of village funds has strengthened accountability. The community plays an important role in monitoring the use of village funds and providing constructive input to the village government.

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