



Analysis of Village Fund Management and Public Accountability (Case Study of Mulyoharjo Village, Jepara District, Jepara Regency)

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Abstract

This study aims to examine Village Fund management and public accountability in Mulyoharjo Village, Jepara District. The approach used was a qualitative descriptive approach using interviews, observation, and documentation. The research findings revealed that Village Fund management has followed the planning, implementation, administration, and reporting stages in accordance with regulations, but the implementation of transparency, participation, and accountability has not been optimal. Citizen participation remains minimal, the capacity of regional officials in financial management is still limited, and reporting to the public remains ineffective. This study provides an overview of Village Fund management, but there is still a need to improve human resource capacity and public transparency to achieve maximum accountability.

1. Introduction

National development is fundamentally aimed at improving the quality of life of all Indonesian people equally. This effort cannot be carried out solely from the central government. Therefore, the government is strengthening the foundations of development by implementing decentralization and regional autonomy. Through regional autonomy, local governments, including village governments, are given greater latitude to address the interests of their communities according to the needs and conditions of the region. In practice, this approach is considered more relevant because each region has its own unique characteristics.

One of the policies that has become an important foundation for villages is the enactment of Law Number 6 of 2014 concerning Villages, which came into effect on January 15, 2014. This law provides a much stronger position for villages, not merely as extensions of the government but as entities with the authority to regulate their own affairs. Through this regulation, villages also receive direct financial support from the central government in the form of Village Funds, allocated from the State Budget (APBN), as stipulated in Government Regulation No. 22 of 2015. Since then, villages have become more independent in planning and implementing development. Several studies have also highlighted the impact of this policy. For example, Hoesada (2019), in a study referenced by Syahadatina & Kurnia (2022), stated that the development of village facilities is predicted to increase significantly, especially with state support for village officials, including salaries. Reynaldi (2024) emphasized that Village Funds are indeed the main source of income for villages and are expected to significantly improve community welfare. Furthermore, new

challenges also arise. The large amount of funds requires village officials to better understand the regulations and have technical skills to ensure proper management.

Several factors influence the formulation of accountability for village fund management, namely 1) transparency and 2) the competence of village officials. Transparency in village fund management is intended to ensure that village officials act and behave in accordance with applicable legal regulations and the mandate given by the community to manage village funds transparently (Fajri & Julita, 2021). Transparency is the government's openness in providing information to stakeholders and those involved in public resource management activities (Aprilya & Fitria, 2020). To foster transparency, each stage of the process 1) government, 2) institutions, and 3) information must be relevant so that people can understand it.

Transparency is the provision of open public services that are easily accessible to all parties in need, provided in an adequate and understandable manner (Mahmudi, 2015). Transparency is built on the free flow of information, where this information directly relates to the public interest and is accessible to those who need it (Mardiasmo, 2021). Transparency is a key and essential element of sound financial management.

The principle of transparency is also crucial in managing Village Funds. Kuswanti (2020) explains that transparency concerns the openness of information, particularly regarding the use of funds. The public has the right to know how the village uses the budget allocated by the government. Research by Ningsih (2021) also shows that the success of village development depends largely on the proper management of funds. This aligns with the opinion of Pasaribu et al. (2023), who highlight the role of village governments in providing services and managing resources. Therefore, if village governments want to achieve sustainable development, their financial management capabilities must be continuously improved.

The emergence of accountability and transparency within rural communities is inextricably linked to the strong influence of democracy, which grants regional governments significant authority to manage village finances (Hafiez Sofyani & Tahar, 2021). Rural communities in Indonesia place significant demands on village governments regarding accountability and transparency. However, regional governments often neglect the characteristics of transparency and accountability in managing village fund allocations (Karlinayani & Ningsih, 2018). These characteristics demonstrate the justice and equality that build from the village to the nation's development. The urgency of village fund management has gained a strategic position that has been criticized and debated. This is because regional development is an indicator of equitable development and the welfare of rural communities (Utami et al., 2021). A nation cannot progress without positive growth at the provincial level, and provincial progress is determined by the district, sub-district, and village levels (Sugiharti & Hariani, 2021). In other words, ensuring accountability and transparency in village funding allocation, both short-term and long-term, impacts national progress (Michael, 2021).

On the other hand, the management of Village Funds also presents a number of obstacles, particularly those related to accountability and transparency. As outlined by Mardiasmo (2018), public accountability is the responsibility of a trusted entity to report on all activities and work results to the community, as the party providing the trust. Within the village government, accountability is a crucial element in ensuring that village funds are utilized effectively and efficiently, and according to their intended purpose. A study (Ardiyanti, 2019) also emphasizes that accountability provides the community with the opportunity to monitor and evaluate the performance of the village government in managing the budget and implementing development programs.

Accountability for village fund management is the responsibility of the village government to manage it in accordance with the Village Financial Management Law (Ningsih, Azra, & Sari, 2020). Accountability for village fund management is the responsibility of the Village Head to report on performance in accordance with the Regent's regulations (Budiarto Setyaningrum & Sari, 2020). Process accountability in village fund management is the willingness of village fund

managers to accept responsibility for their assigned tasks in a 1) efficient, 2) effective, 3) equitable, and 4) transparent manner with community involvement (Asmawati & Basuki, 2019).

From the definition above, it can be concluded that accountability in village fund management is the village government's responsibility to the Regent that village financial management has been carried out in accordance with applicable procedures. Village fund management is an activity that includes the process of administering the budget originating from the State Budget (APBN), which will be distributed to each village, where its use will then be monitored and accounted for. In implementing accountability and transparency in village fund management, problems are sometimes encountered, including in the management of village funds in Mulyoharjo Village, Jepara District, Jepara Regency.

In addition to village government transparency, community involvement also plays a significant role in ensuring the efficient management of Village Funds. Ika Sasti Felina et al. (2016) emphasized that optimal village financial management can only be achieved if village officials are equipped with adequate human resources, including 1) adequate educational background, 2) frequent training, and 3) experience in the financial sector. This is crucial because human resources are a core element in government organizations. Furthermore, community participation is equally important. When the community is involved from stages 1) planning, 2) implementation, 3) monitoring, and 4) monitoring, the risk of irregularities can be minimized, while fostering a sense of ownership in development outcomes (Saputra et al., 2016). Therefore, Village Fund management should ideally prioritize the principles of participation, transparency, and accountability to achieve the goal of building independent and prosperous villages. The process of determining and distributing funds should also be conducted transparently through village deliberations and outlined in Village Regulations (Hasanah & Majid, 2023).

However, in practice, the implementation of Village Funds often faces various problems. Several deficiencies in management have even given rise to cases of misappropriation, resulting in funds not being used as intended (Ndruru & Baene, 2022). Given that Village Funds are a public budget and are 1) broad in nature, 2) the application of the principles of transparency, 3) participation, 4) and accountability is crucial to ensure effective governance and avoid misuse. Based on these conditions, I formulated the research problem: "How is Village Fund management implemented in accordance with the principles of transparency, participation, and accountability?" This problem formulation helps direct the research, focusing on how governance principles are applied in practice and identifying any gaps between regulations and field conditions. Furthermore, this problem formulation is also methodologically important because it provides clear boundaries and generates relevant scientific contributions to the study of village governance.

Based on this, an interesting problem arises for study related to the analysis of village fund management and public accountability. Previous research by Mais et al. (2024) on the topic "*Accounting for Village Fund Allocation Management*" is relevant to this study, which also has the same title, "Analysis of Village Fund Management and Public Accountability (Case Study in Mulyoharjo Village, Jepara District, Jepara Regency)." This study aims to determine whether village fund management is carried out according to the principles of transparency, participation, and accountability.

2. Research Method

This research was conducted in Mulyoharjo Village, Jepara District. Research using a qualitative method with a descriptive approach because the main focus is understand the condition as it is from the point of view of the village apparatus. In line with the explanation Reynaldi (2024) then the qualitative method is basically an investigative process that is interpretative in which researchers explore the meaning of social phenomena and issues humanity. In this kind of

approach, researchers act as the main instrument that directly involved in data collection and interpretation.

The type of data used is qualitative descriptive data. Referring to the opinion of Sugiyono (2019) in Surasti & Malik (2023) qualitative data includes various non-number information in the form of words to describe observed facts or events. The data is then organised chronologically by the researcher so that it can be explained in depth according to the research needs. In the context of this research, qualitative data was obtained from the results of interviews that described how the accounting system and village fund management were applied in Mulyoharjo Village, Jepara District.

The selection of research subjects was carried out through interviews with village officials who are considered the most knowledgeable about the conditions of Village Fund management. In the end, the respondents in this study were only the head of Mulyoharjo Village because he was the party with the most complete authority and information regarding fund management practises. Technique the data collection used refers to the three main procedures from Sugiyono (2019), namely: (1) interview (2) documentation and (3) field observation. These three techniques are used simultaneously to get a complete picture of the Village Fund management process.

Damayanti et al. (2023) explained that there are several important factors that can increase the effectiveness of financial management in the village. At the planning stage, the work plan and budget will be stronger if it is prepared by involving community participation and supported by a good understanding of village financial planning. This helps ensure that the planning process is not only a formality but really in accordance with the needs of the field. In the implementation stage as well as supervision and monitoring the use of the budget plays a big role. Consistent supervision can prevent the misuse of funds and ensure that the benefits are truly felt by the community. In terms of organisation, compliance with rules and procedures, plus an adequate understanding of village financial management becomes the basis for the formation of good governance. In the reporting aspect, the preparation of accountable and transparent financial statements is also very influential because it can strengthen public trust in the village government. Finally, regarding accountability and a sense of responsibility of the village apparatus in utilising the budget is an important factor that can increase public accountability as a whole.

3. Results and Discussions

The research results show that the management of the Village Fund in Mulyoharjo has actually followed the procedures set forth in the village's financial mechanism and although there are still some obstacles in its implementation. Based on interviews with the village head as well as observations in the field as well as the review of village documents, the activity planning has been prepared through village deliberation and then stated in RKPDes and APBDes. The following is a statement from Mr. Jupriyono as the Village Head in Mulyoharjo Village. The following is a statement from Mr. Jupriyono as the Village Head in Mulyoharjo Village.

"One of the main causes of the lack of citizen participation is the low understanding of the community about the functions and benefits of village funds. Some residents think that the management of village funds is entirely the responsibility of the village government, so they feel that they do not need to be actively involved. In the future, I and the village government plan to increase the transparency of village fund management and increase socialisation activities so that the community better understands the importance of their role." (Village Head, Mulyoharjo Village).

But in practice, the budget preparation process has not really involved the community optimally. The participation of residents in the deliberation is still very minimal. Many residents tend to leave the decision entirely to the village authorities so that those who really understand the planning are only the village apparatus. As a result, when there is a problem, the community is

easier to blame the village officials because they themselves are less involved from the beginning. This situation shows that even though the procedure has been carried out, the quality of participation has not been maximised. Whereas citizen involvement is an important indicator to ensure that the development program is in accordance with the needs of the local community.

From the observation results, it can also be seen that village deliberation is often dominated by village officials and several community figures. This makes the voices of ordinary people less heard. The village head also recognised that the low enthusiasm of the residents was one of the biggest obstacles. People tend to be passive due to lack of socialisation about the importance of being involved in village development planning. Conditions like this give rise to a tendency for top-down decision-making where the village officials are more determined by the direction of the policy without a wider discussion. Cultural factors and community customs that are accustomed to entrusting decisions to the village apparatus further strengthen this pattern which results in community participation remaining low from time to time.

Low participation also affects the quality of public accountability in the management of Village Funds. The Mulyoharjo Village Government has administratively fulfilled its reporting obligations such as

1) submission of APBDes 2) budget realisation and 3) accountability report to the sub-district government. However, in terms of public accountability, the public has not fully understood the report because the presentation of information is considered less communicative and not conveyed through media that is easily accessible to all circles. In addition, the lack of dialogue space between the village government and residents makes the social control process not run optimally. This creates a gap between formal transparency and substantive transparency in the implementation of village government.

Based on the results of the interview with the village head, he explained that the implementation of the Village Fund program in Mulyoharjo has basically followed the schedule set, especially for infrastructure development activities and community capacity building. The village apparatus also ensures that every activity that runs is still based on the budget allocation that has been agreed in the village deliberation. However, the internal control system is actually not running optimally. One of the main obstacles is the limited labour force. The small number of officers makes the supervision of the implementation of the program cannot be done optimally. As a result, if there is an error or delay in the implementation process, the problem may not be detected immediately. This condition is aggravated by the lack of public enthusiasm to attend the deliberation that discusses APBDes so that the evaluation space from residents becomes increasingly limited. In addition, the research results also show that the coordination between village officials still needs to be improved. The limitations of devices that have specialised skills and the unclear division of tasks often cause some activities to not run smoothly. There are activities that are late and there are also those that are not well documented because there is no officer who is specifically responsible.

Additional findings in the field indicate that several development activities experienced schedule changes. This was triggered by unprepared resources and suboptimal division of responsibilities. The village head even acknowledged that the workload of village officials was so heavy that they could not provide continuous supervision. Furthermore, the lack of a community-based monitoring system prevented the village government from receiving direct feedback from the community during the program implementation phase. Consequently, the success of the activities depended heavily on the capabilities of village officials. If officials' capacity was limited, the quality of program implementation would also be impacted.

In the financial administration and management section, the village head explained that village officials already maintain financial records in accordance with regulations. All documents, such as (1) bookkeeping, (2) transaction receipts, (3) and financial accountability reports, are prepared as a form of village transparency and accountability. However, research shows that not

all officials fully understand how to use village financial applications. Older officials, in particular, often struggle to navigate the now-mandated digital system. The village head also acknowledged that teaching more senior officials to use financial applications is not easy. This limited human resource capacity prevents financial administration in Mulyoharjo Village from running as efficiently as expected. Lack of technological proficiency can lead to (1) input errors, (2) delayed reporting, (3) or obstacles when adjusting financial data.

The study also found that some officials still use manual methods when recording financial data initially and before finally transferring it to the application. This method risks errors when copying data and can delay report preparation. The village head added that the need for additional training is actually very urgent, but not all officials attend the training held by the sub-district. Their reasons vary, ranging from 1) age factors, 2) difficulty understanding technology, 3) to conflicts with other activities. This condition indicates that human resource quality is one of the main challenges in implementing an increasingly modern village financial system.

According to the village head and several officials, reporting on village budget use has been carried out properly. The report was sent to the Jepara District and also announced through several local media outlets. However, the method of conveying information to residents remains ineffective. Not all residents fully understand or understand the report's contents, and many do not even follow the detailed developments in the use of Mulyoharjo village funds. The village has posted information on a noticeboard in the village office, but in reality, not all residents pay attention, let alone read it in full. This information is crucial for assessing whether village funds are being used appropriately and effectively. This situation indicates that village outreach is still less than optimal, resulting in inadequate information transparency, which should improve public understanding. Furthermore, the limited information channels used mean that not all residents have equal access to budget data. Discussion forums on financial reports are also rare, preventing significant public knowledge development.

Interview findings also indicated that the village had attempted to use alternative media such as community WhatsApp groups. However, not all residents were members of these groups, resulting in uneven information distribution. The village head added that low levels of financial literacy were another factor hindering transparency. Many residents struggled to understand budget reports due to their technical format, making them feel unnecessary. Understanding financial reports is crucial for social oversight of Village Funds. This situation underscores that transparency is not just about providing data but also about ensuring that information is easily accessible and understood by the public.

Regarding public accountability, interviews with the village head indicate that the Mulyoharjo village government has actually been accountable through official reports. The following is a statement from Mr. Jupriyono, the village head of Mulyoharjo Village.

"Accountability is crucial because village funds are public funds that must be used appropriately, transparently, and responsibly to both the community and the government. We implement accountability through clear planning, implementation according to regulations, and orderly reporting. Every activity is recorded and supported by complete administrative evidence. We hope that with accountable management of village funds, public trust will increase, and village development can proceed smoothly and benefit all residents." (Village Head, Mulyoharjo Village).

However, research findings reveal a clear distinction between administrative and public accountability. Administratively, reports are prepared in accordance with regulations. However, in practice, the public lacks understanding and tends to be unconcerned about how village funds are used and what programs have been implemented. This situation is exacerbated by the lack of citizen involvement in the evaluation or reporting process, thus preventing public accountability from truly being realized. As a result, accountability in villages is still considered an administrative

routine rather than a part of governance. The lack of a forum for dialogue between village governments and residents makes the accountability process one-way.

Interview results also indicated that some residents consider Village Fund management entirely the responsibility of the village government. They feel they have no obligation to understand or participate in overseeing the process. This perspective clearly hinders public accountability, as the oversight function rests solely with the village government, not with the community, who should benefit from the development. This finding aligns with several other studies, which suggest that public accountability can only be achieved if the community actively participates in and understands the stages of village development. Without this, accountability documents become merely bureaucratic formalities that have no social impact.

Field findings indicate that most residents pay little attention to Village Fund management reports. This minimal response is influenced by several factors, including: 1) low budget literacy, 2) residents' lack of habit of reading official information, and 3) reports that are difficult to understand. Furthermore, some residents believe that financial reports are the responsibility of the village government, thus disregarding their direct interest in reviewing them. This situation indicates that administrative transparency does not always equate to community involvement in public oversight.

The impact of a lack of citizen participation is very significant on development effectiveness and public trust. When citizens are not involved in the process of 1) decision-making 2) monitoring and 3) program evaluation, the potential for mismatches between planned programs and the real needs of the community increases. In Mulyoharjo Village, this is evident in the fact that many residents still do not know the priorities for the use of Village Funds or the results of development program implementation. To improve public accountability, efforts are needed to 1) strengthen community literacy 2) provide inclusive information media 3) and create a more open dialogue mechanism between the village government and the community. Thus, citizen participation can increase and the management of Village Funds can be more 1) transparent 2) participatory and 3) sustainable.

This situation has resulted in weak citizen participation in the monitoring and evaluation process of Village Fund management. The following is a statement from Mr. Jupriyono, Village Head of Mulyoharjo Village.

"The main impact is that village development programs are less well-targeted. Because residents are not actively involved, their aspirations and needs are not fully conveyed. This is certainly very influential. Without citizen participation, development implementation can be less effective and the results less than optimal because they are not aligned with community conditions and needs. I hope that the community will participate more actively in village deliberations and activities, so that village fund management can run more effectively, transparently, and truly benefit all residents." (Village Head, Mulyoharjo Village).

Yet, the role of the community is crucial to creating governance that is 1) accountable, 2) responsive, and 3) tailored to local needs. Residents' indifference to financial reports demonstrates that a one-way communication model is insufficient to raise public awareness. Therefore, village governments need to explore more participatory communication strategies, such as 1) dialogue forums 2) direct outreach 3) the use of digital media 4) and group-based mentoring, so that the community not only receives information but also understands and participates in the Village Fund accountability process.

In general, the management of Village Funds in Mulyoharjo has actually followed basic village financial management procedures. However, the implementation of 1) transparency 2) participation 3) and accountability is still not optimal. The contributing factors include 1) low community participation 2) limited skills of village officials in financial administration 3) and lack

of socialization regarding village budget reporting. This finding is in line with various literature that confirms that human resource capacity and community involvement are crucial for the effectiveness, efficiency, and accountability of Village Fund management. Therefore, improving the internal monitoring system and community financial literacy is crucial for the budget management process to be more transparent and meet village needs. 1) Developing community education 2) improving feedback mechanisms 3) and utilizing village communication technology could be strategic steps to improve village governance in the future.

4. Conclusions

The results and findings of the study on Village Fund Management and Public Accountability in Mulyoharjo Village, Jepara District, indicate that the management of Village Funds has generally complied with official procedures based on regulations, from phases 1) planning, 2) implementation, 3) administration, and 4) reporting. The Village Work Plan (RKPDDes) and Village Budget (APBDes) have been developed through village deliberations, and infrastructure development and empowerment activities have been carried out according to plan, and accountability reports have been submitted to the sub-district.

However, the implementation of good governance principles, particularly 1) transparency 2) involvement 3) and accountability, has not been fully optimized. The level of citizen participation remains low due to a passive mindset and minimal education and dissemination of information regarding rural development. Village officials also still face limitations in their capabilities, especially in operating the village financial administration system, resulting in imperfect recording and reporting processes. Budget data transparency has been provided through bulletin boards, but is not yet fully understood by the community due to low levels of financial literacy and limited means of information dissemination. Accountability is also still formal and has not fully developed as a form of public responsibility that actively involves citizens. In other words, although procedural village management has been implemented, the quality of its implementation still needs to be improved so that village budget arrangements are truly effective and efficient and can meet community needs responsibly.

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