

Good Village Governance in Financial Management to Create Independent Village: Study of Pecatu Village Government

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ABSTRACT

Village independence is a central issue that is of concern to the government at this time. Village funds provided by the central and regional governments are a way to realize development starting at the village level. The assumption is that when the village is economically, socially, and politically independent, it will support the strength of the state. However, village funds must also be appropriately managed so that village development can be maximized. Good management is an absolute focus to make it happen. Pecatu Village as one of the villages that receive village funds must also make good arrangements to create an independent Pecatu Village, one of which is through village financial management towards an independent village. This study aims to see how the implementation of good village governance through good village financial management is to create an independent village. This study uses a qualitative approach to seeing and analyzing the phenomena and events that occur in the village of Pecatu. The informants in this study were the Head of Pecatu Village, the Head of Government Affairs, the Head of Financial Affairs, and the people of Pecatu Village. The results of this study indicate that Pecatu Village has implemented the principles of good village governance in village financial management to create village independence. One of the efforts to create an independent village is through optimizing the role of village-owned enterprises that help improve the community's economy and village income.

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INTRODUCTION

The passing of Law no. 6 of 2014 concerning Villages has contributed to the development of villages as the smallest government entity in Indonesia. The law states (1) recognition and respect for various Villages; (2) clarity of status and legal certainty for villages in the

constitutional system of the Republic of Indonesia; (3) Preservation and advancement of the customs, traditions, and culture of the Village community; (4) development of village potential and assets for mutual welfare; (5) forming a village government that is professional, efficient and effective, open and accountable; (6) improving public services for rural communities; and (7) advancing the economy of rural communities and overcoming gaps in national development. Also, this law guarantees that villages will receive direct financing from the APBN. With the existence of this Village Law, it is hoped that the welfare of the village community will be able to build a strong village government and the quality of life of the village community will increase in a better direction. Village progress is also a very useful input for the village and its region. Village funds that flow directly from the central government are both a stimulant and an incentive for the village (Wardoyo, 2015). The goal is to motivate villages to become Independence and credible villages so that in the future, they can meet their own needs (Basirrudin, 2012).

The Village Fund, which is sourced from the state budget, is a fairly large budget so that in its management it must be able to support the implementation of village governance, support village development, and foster village communities. To support this, good competence of village officials is needed to manage village funds to achieve the goals of justice and equity. In the management of village funds, village finances must be managed in an orderly manner and comply with statutory regulations, be transparent, accountable, and also participatory by taking into account the principles of justice, appropriateness, and benefits for village communities (Taufik, 2009). Village development is aimed at increasing regional capacity in developing the economy and accelerating development by exploring the potential of natural resources and increasing existing human resources, with a pattern of improving services, participation and community empowerment, with the hope of achieving a high level of Independence in the region (Soleh, 2014).

The Province of Bali is one of the regions that have received the flow of village funds. For example, what has been felt in Badung District is the increase in facilities and infrastructure in the village, increased village income, and development in a very structured village. However, with the condition of Badung District, in general, being advanced and economically Independence, some doubts still arise in the government or community circles in the villages, one of which is Pecatu Village. This village is one of the villages in the Badung District that receives village funds and various assistance from the Government through grants. Pecatu Village is also known as a village that has rich natural potential, has a strategic landscape for tourism development as well as the village's economic potential that can still be developed. However, to achieve the criteria for an Independence village mandated by the Village Law is still not fulfilled.

To achieve village Independence, of course, good governance and financial management are needed. In social science, the term Independence is often equated with the terms autonomous, self-management, and self-sustainability. Whereas a society consists of people in a certain area, have one or more mutual bonds, and interact socially. In the perspective of community development, community Independence is a certain condition or condition that an individual or a group of people wants to achieve who are no longer dependent on the help of third parties in securing their interests (Amalia & Syawie, 2015). Community Independence is seen as a

condition that is formed through the collective behaviour of the community making social changes. Changes in collective behaviour can be supported through community intervention programs developed by external parties (the government) which require a movement for community participation. For this reason, if the community is given financial assistance, it needs to be addressed as stimulation or motivation to develop themselves, educate themselves, and develop Independence initiatives. For this reason, the development of self-reliance is a form of social change in human beings from a situation-dependent on assistance to being more Independence based on the initiative and creativity of the local community.

Meanwhile, to achieve Independence, good governance is needed. As a principle, governance is a system of rules, processes, and behaviours that affect how power is exercised at different levels of government, especially concerning openness, participation, accountability, effectiveness, and coherence (Pramusinto & Latief, 2011). Good governance contributes to various development goals because of internal changes in the way of managing power from conventional control and command by the state to a new way that is more networked and balanced with various stakeholders. Based on this statement, every organization needs to implement good governance and does not rule out the possibility at the village government level. The importance of implementing village governance that leads to good village governance will also lead to improve and enhance government management processes so that performance will be better. To encourage the realization of good village governance, it is important to build good governance which is transformed into good village governance (Solekhan, 2014).

The Village Fund appears to have tremendous potential to accelerate village growth and development. However, behind the positive impact, there is a corruption potential. Ready or not, village officials must be willing to manage these funds transparently and accountably. Village officials must have the ability to plan resource requirements and the implementation process to determine indicators of activity implementation. Research conducted by Rustiarini (2016) states that good governance has a very sensitive relationship to the prevention of village fund fraud. Alvianty & Latif (2014) also states that there is a great need for accountability as part of good governance in preventing fraud that occurs in the management of village funds so that transparency can run well. Accountability reporting is clean from a various individual or group interests. Good governance is one part of strategic policy issues in Indonesia that is used to improve the performance of government agencies (Santoso & Pambelum, 2008), including in village governance (Pramusinto & Latief, 2011).

The implementation of good governance at the village level, which is often referred to as good village governance, has a broad impact on the economic and political fields (Pramusinto & Latief, 2011). Village government based on good village governance has a strong influence in the economic sector, improving the performance of government agencies will encourage the improvement of the investment climate, while in the political field, improving the performance of government agencies will be able to improve the level of public trust in the government (Sayuti et al., 2014). To support the realization of good governance in village administration, village financial management is carried out based on governance principles, namely transparent, accountable and participatory, and carried out in an orderly manner and budget discipline. In budgeting, public participation is very important to prevent deviant policies (Taufik, 2009). In other words, implementing good village governance must be emphasized on the principles of

transparency and participation (Sulismadi et al., 2017). Village Financial Management is all activities that include planning, implementation, administration, reporting, and village financial accountability (BPKP, 2015). Village financial management, including the structure of village government financial organizations, village financial planning, and budgeting, implementation of the village budgeting, administration of village finances, as well as village financial reporting and accountability. By making the Pecatu Village as study and based on the explanation above, the problems examined in this study is how the implementation of good village governance in village financial management can lead to village independence.

METHODS

A qualitative approach is used to explain the problem in this study. Case studies are used in order to explain specific and specific areas where the researcher can explore real and contemporary life (Creswell, 2010). In collecting research data, researchers used in-depth interviews with several actors who were involved and knew the problems in this study. The informants in this study were the Pecatu village apparatus such as the Head of the Pecatu Village, the Head of Financial Affairs, the Head of Government Affairs, and the resident of Pecatu Village. The data that has been collected is then reduced to choose which data fits the theme of this research. Then after the selection, the data is presented and analyzed using the concept of good governance and village financial management.

RESULTS AND DISCUSSION

Implementing Good Village Governance in Pecatu Village Government

The term governance is translated as the decision-making process and the process by which policies are then implemented or not implemented. Governance can be used in several contexts, such as corporate governance, international governance, national governance, and local governance. Since governance is considered a decision-making process and these decisions are implemented, the analysis then focuses on the formal and informal actors involved in decision making and implementation. The government is one actor in governance, and other actors involved in governance matters vary depending on the level of government. In rural areas, the actors involved can be various, such as landlords, farmer associations, corporations, NGOs, and so on. Good governance has eight main characteristics, namely participation, consensus, accountability, transparency, responsiveness, effectiveness and efficiency, fairness and inclusiveness, and the rule of law. Good governance has the primary goal of achieving conditions that ensure the balance of public service interests through the cooperation of all stakeholders (state, civil society, and the private sector). One of the central policies brought by the village law is an increase in the allocation of funds that go to villages, which is estimated to range from 700 million to 1.4 billion rupiahs per village (Taufiqurokhman & Andriansyah, 2018).

To find out the implementation of Good Village Governance, the first thing to pay attention to is the embodiment of laws and regulations carried out by the village government as part of the legality of implementing laws at the village level. As stated in Law Number 6 of 2014 concerning Villages which was then followed up by the issuance of Government Regulation number 43 concerning implementing regulations for Law number 6 of 2014 concerning Villages and Government Regulation number 60 of 2014 concerning village funds sourced from the State

Budget, it states that the task of structuring, monitoring, and supervision of village development is jointly carried out by the central government, provincial governments, and district/city governments. In the financial context, villages have the authority to regulate and manage their government affairs following statutory regulations. Financial management is a cycle consisting of planning and budgeting, implementation, administration, reporting, accountability, guidance, and supervision (Yabbar & Hamzah, 2015).

Good governance also talks about accountability, which in the management of village funds is intended as an effort to create good village governance. Accountability demands require public sector institutions to place greater emphasis on accountability. Accountability consists of (1) legal accountability and honesty, where legal accountability is about compliance with laws and regulations, while honesty accountability is related to avoiding misuse of office, corruption, and collusion. Legal accountability guarantees the rule of law while honesty accountability ensures the organization's practice runs smoothly; (2) Managerial accountability, relating to performance which means accountability in managing the organization effectively and efficiently; (3) Program accountability, which means that programs run are of quality programs and support strategies for achieving the vision, mission and objectives; (4) Policy accountability, which means that public institutions can account for the policies that have been determined by taking into account future impacts (Rasul, 2002).

Based on the interview, the Pecatu Village Government has generally implemented the principle of accountability in the management of village funds and village development. In legal accountability, the government of Pecatu Village has defined existing regulations by involving all elements of government, be it central, regional, sub-district, village assistants, and external parties such as professional associations, universities, and other parties who have competence in their fields. In terms of honesty accountability, the Pecatu Village government carries out supervision involving internal village government parties through the implementation of an integrated internal control system with sub-district and village assistants. Also, it involves other authorities such as the Regional Inspectorate, the Financial and Development Supervisory Agency, the Financial Supervisory Agency, etc. Meanwhile, in terms of managerial accountability, the Pecatu Village government carries out performance reports that are submitted openly to the internal village government, the public, and the authorities above such as sub-districts, district/city governments, provincial governments, and central government. Regarding program accountability, the Pecatu Village government has been implemented according to planning and direction concerning the fields of government, development, community development, community empowerment, and disaster. Regarding policy accountability, which is carried out by the Pecatu Village government, has been published to the public and reported to the authorities above it from the sub-district to the central government.

Besides, the principle of transparency is also important in good village governance. Transparency or openness means that the public has the same rights and access to know the budget process because it involves the aspirations and interests of the community, especially the fulfilment of people's living needs (Utomo et al., 2018). Financial transparency of public institutions is important, considering transparency can help increase public trust. Also, transparency gives the public the right to control the government, and the public also gets information about public fund budgeting. Concerning transparency or openness, through the

results of interviews with Pecatu Village government officials, in realizing a transparent and open village government everything related to village development is published through a mechanism of limited meetings, announcements containing budget usage and also announced online so that the public is the whole can access that information. Periodic reports on the use of the budget are also carried out and reported as accountability. Information is made through verbal or oral, printed media such as billboards, posters, and banners, and also through the website and also socialized in community activities such as *posyandu* activities, youth organizations, etc. to facilitate the delivery of information regarding village activities related to village development. The results of an interview with one of the Pecatu village communities regarding transparency obtained information that the financial reports by the village government were shown by the installation of billboards and the community was also allowed to access the reports in writing and were allowed to copy them too.

Human resources are one of the resources contained in the organization of public institutions. The emergence of the need for professionalism to assist organizations in carrying out their goals shows the increasing role of human resources to achieve organizational success and the increasing attention to management (Saputra, et al., 2018). For organizational goals to be adequately achieved, human resources who meet the requirements and criteria of the organization are needed. From the overall criteria, it is hoped that productive human resources will be formed that is useful for achieving organizational goals. The need for human resources is not just a matter of quantity but also a matter of quality. Based on the results of the interviews, in increasing mobility and human resource development, the Pecatu Village government has responded to this by holding periodic training for apparatus for internal financial management in collaboration with external parties and local governments and village assistants. Besides, optimizing the role of the Village Consultative Body in discussing the draft village regulations with the village head. Apart from that, this agency also has a role in gathering information in the community, which is then channelled as aspirations in village meetings to be jointly agreed and determined. Community participation is also a significant concern in which in Pecatu Village, the community has been involved in budget discussions, development planning, and participating in the implementation of the program. For budget management, the village treasurer is also given training and accounting assistance by the accounting staff while still consulting with village assistants in all matters of village financial management.

Financial Management in Pecatu Village Government

Village financial management must be managed by people who understand and understand the management rules. Village officials must have the ability and expertise in financial management to understand and translate community aspirations and needs into activities and service programs (Riyanto, 2014). Good financial governance must be carried out based on the principles of good governance, namely accountability, transparency, and participation in terms of human resource management, and carried out in an orderly and disciplined budget. Good financial governance must be carried out based on the principles of good governance, namely accountability, transparency, and participation in terms of human resource management, and carried out in an orderly and disciplined budget. According to the Minister of Home Affairs Regulation No. 113 of 2014 concerning Village Financial Management, there are five stages of good village financial management, namely planning, implementation, administration,

reporting, and accountability. Financial planning is a process carried out to determine the goals to be achieved in the future and also the strategies that will be used to achieve them.

Planning is an important indicator in the success of achieving goals, and the community is expected to participate and cooperate with village officials. At the financial planning stage in Pecatu Village, it is carried out by way of deliberations at the Banjar level. At this deliberation, proposals are collected regarding what activities will be the priority and needs of the community to be carried out. Furthermore, the results of the deliberations at the Banjar level are taken to the *MUSDES* (village meeting) to be discussed and discussed together with village officials, community leaders, and community organizations in Pecatu Village. After examination and discussion of the activities to be prioritized, a Village Medium Term Development Plan and a Village Government Work Plan will be determined as a result of the village meeting. At this village meeting, the level of participation from the community for the nine Banjars in Pecatu Village was quite good in conveying their aspirations and desires.

Meanwhile, the implementation of village finance is an action taken or the stage of execution of previously made planning based on the village income and expenditure budget. The implementation of activity will run well if it is supported by competent human resources and placed according to their abilities. In the implementation, Pecatu Village focuses on four primary areas, namely (1) Village Government administration; (2) Village development implementation sector; (3) the field of community development; (4) Community empowerment sector. The village development aspect carried out by the Village of Pecatu prioritizes (1) the development of plantation, industrial, tourism, and cultural areas; (2) Poverty and unemployment alleviation; (3) Increasing the accessibility of education and health; (4) Increasing the capacity of village apparatus to improve services and foster village apparatus to meet service standards; (5) Accelerating the development of village facilities and infrastructure; and (6) Creating a harmonious village community (Oktavia, et al., 2019).

In terms of financial administration, reports and accountability, which is an activity carried out by the finance department, in this case, the village treasurer, which consists of revenue, expenditure, and accountability reporting. The treasurer has the task of recording every revenue, expenditure, and closing the books at the end of each month, then being responsible for the revenue and expenditure receipts in implementing the village income and expenditure budget. The village treasurer is obliged to record every cash receipt and cash disbursement by collecting transaction evidence and being accountable for it through reporting. The Pecatu Village Government, through the head of financial affairs, said that the preparation of routine accountability reports is made annually in the form of an Accountability Statement Report (LKPJ). The process of making LKPJ in Pecatu Village is based on information on the implementation of the village government in the Minister of Home Affairs regulation no 46 of 2016 concerning the village head report in which the village government has an obligation to compile an accountability statement report (LKPJ) to be continued to the Village Consultative Body (BPD) and The Village Administration Report (LPPD) is submitted through the sub-district head to the regent every three months in the fiscal year.

The LKPJ created by the Pecatu Village government is the implementation of the task of using the budget as a form of elaboration of the village vision and mission which is always related to

the Pecatu Village government program. The consistency and suitability of the village government apparatus can be measured in terms of consistency and suitability from the LKPI report and the LPPD report because these two reports are a form of accountability for the use of village finances and as a measure of the performance of the village head. Village financial management appears to be following the guidelines contained in the ministerial regulation of the interior and is following existing procedures and always follows the stages of planning, implementation, administration, and reporting, and accountability. The form of village government accountability for the use of village funds is shown through reports on the realization of the use and accountability reports for the realization in each year the implementation of the village income and expenditure budget in the ongoing fiscal year. This is the responsibility of the village government for managing village funds in detail and detail and is more transparent and accountable because it is related to all activities or activities carried out with these funds.

Independent Village Development

The use of village finances is generally used for four fields, namely government affairs, village development affairs, community development, and community empowerment (Boedijono et al., 2019). The use of finance by the Pecatu Village government in 2019 also focuses on the four areas previously mentioned. The first largest proportion was in the field of implementing village development by 70.06 per cent, the second portion was for community development affairs at 16.29 per cent, the third portion for administering government affairs was 10.70 per cent, and community empowerment by 2.79 per cent, as for the remaining 0.15% for additional disaster, emergency, and urgent management of the village (APBDesa Pecatu, 2019). The use of village finances for village development is one of the benefits of village funds and has the highest proportion of use in Pecatu Village. Based on article 78 of Law No. 6 of 2014, the purpose of village development is to improve the welfare, quality of rural communities, and poverty reduction through the provision of basic needs (education and health), development and development of facilities and infrastructure, development of local economic potential, and utilizing natural and human resources sustainable.

The allocation of village finance in the field of implementing village development is focused on developing village infrastructure such as village roads because road infrastructure is a very important part to be done to smoothen the daily activities of the village community, besides that physical development also leads to housing and education, the security sector and health infrastructure. The development of village economic enterprises is also a concern of the Pecatu Village government; this is important because it is related to improving the standard of living of rural communities, especially the Pecatu area is a tourism destination area. Several other development activities are related to the provision of environmental infrastructure such as village fields, integrated service posts (posyandu), and early childhood education (PAUD). For health services, the Pecatu Village government also focuses on activities to prevent and reduce stunting or malnutrition. Handling steps taken are to provide information related to the prevention of stunting at the adolescent, pre-marital, married, and pregnant women levels as well as providing treatment to babies. The lifting of stunting in Pecatu was successfully reduced by 16 per cent, which passed the national target of 28 per cent.

In the field of community development and empowerment, based on Article 1 paragraph 12 of the Minister of Home Affairs Regulation Number 111 of 2014, it is stated that the empowerment of rural communities to develop community independence and welfare by increasing knowledge, attitudes, skills, behaviour, abilities, awareness, and utilization of resources. It exists through the establishment of policies, program activities, and assistance following the problems and priorities according to the needs of the village community. Community economic empowerment is an important part of creating village independence that can be seen from villagers who are independent in economic activities and are supported and intervened by the village government. One of the community development and empowerment efforts - that simultaneously supports the economy and village income - is Village-Owned Enterprises (BUMDES). The village government and the community manage Village-owned enterprises in the implementation and capital ownership. They aim to accept activities that develop according to customs, activities based on government programs, and all other activities that support efforts to increase community income (Gunawan, 2011). The existence of village-owned enterprises is needed to mobilize the potential of the village and to help alleviate poverty. Village-owned enterprises are also a way to build an independent rural economy as an effort to increase village income (Sayutri, 2011; Hardijono et al., 2014).

Village-owned enterprises are formed by the village government and the community to improve the management of village potential (human and natural resources) following community needs so that they can increase village income and village-owned enterprises can rely on an inequitable village economy. Village-owned enterprises play a role as one of the dominant forms of village business to drive the village economy (Agunggunanto et al., 2016). The principles of managing village-owned enterprises are (1) Cooperative, which means the participation of all components in the management of village-owned enterprises; (2) Participatory, meaning that all components involved in its management provide voluntary support and contribution to improve village-owned enterprises; (3) Transparent, meaning that all activities carried out must be open, and all levels of society are aware of these activities; and (4) Accountable, all activities technically and administratively can be accounted for (Ridlwani, 2014).

The Village-Owned Enterprise in Pecatu Village was established under the name BUMDesa Catu Kwero Sedana Pecatu which has a waste management business unit and an organic food and vegetable crop business unit. The waste management business unit has a waste processing facility that is supported by a waste collection fleet and an integrated waste processing facility. This business unit empowers the community of Pecatu Village for its management. One of the products produced from this business unit is fertilizer which is distributed to hotels in the Pecatu area. Also, fertilizer products are used as part of fertilizing organic plantation land. The Pecatu village-owned business enterprise also has an organic food plant cultivation business unit, which results in organic food products that are sold to meet food needs for hotels and restaurants in the Pecatu tourism area. The results of these businesses are also distributed to the community by 70 per cent and 30 per cent return to village-owned enterprises to be used as capital.

CONCLUSION

The implementation of good village governance in Pecatu Village through the principles of accountability, transparency, and optimization of human resources shows promising results. The Pecatu Village Government has implemented guidelines in good governance in the context of managing village funds through village financial management. The stages in village financial management have been carried out in a participatory, emancipatory, and accountable, and transparent manner so that the efforts to realize village development programs have gone well. The use of village funds for village development has also been maximized by improving physical infrastructure and supporting infrastructure for the environment and economy of village communities. Besides, in the field of community empowerment, the use of village fund allocations through village-owned enterprises as a means of improving the community's economy has shown promising results. The village community participates in the development and economic programs of the village-owned enterprise. The implementation of good village governance is evidence of sound financial management to create an independent village.

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