RECONSTRUCTION OF VILLAGE FUND MANAGEMENT REGULATIONS TO ENHANCE DEVELOPMENT QUALITY BASED ON PRINCIPLES OF JUSTICE

Mamat Rahmatullah
Anis Mashdurohatun

ABSTRACT

This study aims to analyze and improve the regulations governing the management of village funds to enhance development quality based on justice values. The research adopts a socio-legal approach and employs descriptive legal methods. The findings reveal that the current regulations for managing village funds need to be more equitable. The funds are distributed equally without considering factors such as population size, area, and village potential. There needs to be prioritization in managing these funds, especially regarding poverty alleviation, human resource development, economic potential, and environmental sustainability. The study identifies several weaknesses in the current regulations. These include a lack of support and guidance, weak roles of village consultative bodies (BPD), an eight-year tenure for village heads with the possibility of re-election, frequent misappropriation of village funds, and an increase in corruption cases. To address these issues, the study proposes reconstructing the regulations to ensure that village fund management is based on justice values. This involves amending the existing laws to include principles of equitable distribution, prioritizing basic community needs, infrastructure development, economic potential with global competitiveness, and sustainable environmental development. The reconstruction suggests amendments to Law No. 6 of 2014 on Villages, specifically through the introduction of Law No. 3 of 2024, which focuses on ensuring that village fund management is equitable and prioritizes critical areas such as community needs, infrastructure, economic potential, and sustainable development. This would create a more just and effective system for managing village funds, ultimately improving the quality of development in rural areas.

Keywords: Development; Fund; Justice; Reconstruction; Regulation

INTRODUCTION

Indonesia is a legal state, as stipulated in Article 1, Paragraph 3 of the 1945 Constitution of the Republic of Indonesia, which states, "The State of Indonesia is a state based on law." This concept prioritizes the rule of law in governance over politics or economics, encapsulated in the slogan "the rule of law, not of man." The broader interpretation of a legal state, or a modern legal state, aims to establish a welfare state, which is also Indonesia's national aspiration.

Achieving a just, prosperous, moral, and dignified Indonesian society within the framework of the Unitary State of the Republic of Indonesia, based on Pancasila and the 1945 Constitution, is pursued through continuous and escalating efforts. These efforts must be grounded in national spirit and patriotism. The success of these efforts largely depends on the establishment and functioning of orderly, clean, effective, and efficient governance structures that serve the nation's interests. This requires the commitment of state institutions and officials from the central to the smallest local levels.[1] A crucial aspect of effective governance is the conduct of state officials, who must be free from corruption. Corruption is a dangerous virus that causes significant suffering to the people and the nation.

Villages, defined as areas inhabited by a community with a local governance structure under the sub-district head, possess autonomy known as village autonomy. This autonomy is inherent to the village and is not granted by the state. This is affirmed by the enactment of Law No. 9 of 2015 on Regional Government, which allows regions to exercise broad autonomy. Autonomous regions have the right to manage their affairs, considering local characteristics and diversity to enhance regional competitiveness and accelerate development for community welfare. The implementation of regional autonomy requires financial support from the region, making financial capacity a critical factor in managing regional affairs.

Proper management of regional finances necessitates planning, known as the Village Revenue and Expenditure Budget (APBDes). According to Article 72, Paragraph 1 of Law No. 6 of 2014 on Villages, village income consists of village-generated revenue, allocations from the national budget, regional taxes, and retributions, village funds, financial assistance from provincial and district budgets, grants, and other legal village income. The APBDes includes village income, expenditure, and financing. The planning of the APBDes occurs during the annual village development planning meetings. One significant source of village income is the Village Fund, which is allocated from the national budget to address fiscal disparities between central and regional governments, emphasizing the budget's role in regional governance.

Accountability in managing village finances is crucial for transparency and effectiveness in village development programs, ensuring community welfare. The government and community trust the village administration to manage the Village Fund as mandated by Law No. 6 of 2014 for infrastructure development, community development, and empowerment. The historical

[1] Abdul Hamid Tome, 2020, *Membumikan Pancasila : Upaya Pelembagaan Nilai Pancasila Dalam Kehidupan Masyarakat Desa*, Al-‘Adl, Vol. 13 No. 1, Fakultas Hukum Universitas Negeri Gorontalo, p.89.

context of village governance highlights the importance of recognizing and preserving the unique characteristics and traditional rights of villages within Indonesia's unitary state framework. This is reinforced by various laws and regulations that have evolved to address the governance and financial management needs of villages, ensuring they contribute to national development while respecting local autonomy.

Indonesia's legal framework emphasizes the rule of law and aims to achieve a welfare state. Village autonomy is inherent and supported by specific laws, highlighting the importance of proper financial management and accountability in village governance to ensure transparency and effectiveness in development programs.

RESEARCH METHODS

The approach used is socio-legal research, focusing on legal perceptions and behaviors in real-world settings. This descriptive study aims to provide accurate data on social phenomena and village fund management to improve village development as outlined in Law No. 6 of 2014 on Villages. Data sources include primary data (obtained through direct observation, documentation, and interviews) and secondary data (literature such as legislation, official records, textbooks, theses, legal dictionaries, journals, and newspapers). [2]Data collection methods involve literature studies and field studies using various techniques, including self-administered questionnaires and structured interviews. Data analysis is conducted using a descriptive qualitative method, ensuring a systematic and factual overview. Validity and reliability are ensured through credibility and confirmability criteria, demonstrating the trustworthiness and objectivity of the research findings.[3]

RESULTS AND DISCUSSION

Comparison of Village Fund Management in Different Countries

The management of village funds plays a crucial role in rural development, contributing significantly to the overall economic growth and welfare of a country. This summary explores the village fund management practices in South Korea and Thailand, highlighting their distinctive approaches and the impact of these practices on rural communities. By comparing these countries' strategies, we gain insights into effective methods for enhancing rural development through community empowerment and financial support. This comparison serves as a valuable reference for other nations aiming to implement or improve their village fund management systems.

South Korea's village development system, known as the Saemaul Undong movement, has significantly contributed to the welfare of rural communities and the national economy. Initiated in the 1970s by President Park Chung Hee, this movement focuses on community empowerment, paralleling the Indonesian principle of gotong royong (cooperation).
The collaboration between South Korea and Indonesia began with an MoU signed in August 2015. The MoU aims to enhance rural development through technology, economic potential, and infrastructure improvement. Saemaul Undong emphasizes three key components: diligence, cooperation, and self-reliance. These components foster better living conditions, modernize rural areas, and improve incomes.

Initially, the movement distributed surplus cement to villages to improve infrastructure, resulting in significant economic returns. Villages were classified into three categories—poor, developing, and self-sufficient—to create healthy competition and further drive development. The movement's success is attributed to factors such as land reforms, strong leadership, government support, high community participation, and spiritual reform.[4]

Thailand's Village Fund (VF) program, one of the largest microfinance initiatives globally, aims to improve financial access and incomes in rural areas. Initiated in 2001, the program allocates one million baht (approximately US$28,000) per village, significantly increasing available loan funds.

Despite its benefits, concerns about the program include potential misuse of funds, political motivations, and practical implementation challenges. Studies indicate that VF has improved financial access and increased income, although more comprehensive analysis is needed to understand its long-term impacts fully.

The VF program demonstrates high community participation, with loans often granted to economically disadvantaged households and business owners. The program's effectiveness is crucial for policy decisions, not only in Thailand but also in other countries considering similar initiatives.[5]

[2] Sugiyono, 2011, *Metode Penelitian Kualitatif, Kualitatif dan R&D*, Alfabet, Bandung,p.67.
[3] John W. Creswell, 2009, *Research Design: Qualitative, Quantittative, and Mixed Methods Approaches. Third Edition.* California: Thousand Oaks, p. 217-218
[4]Choe, C. S. 2005. Key Factors to Successful Community Development: The Korean Experience. (hal. 12). Chiba: Institue of Developing Economies.
[5] Carmen Kislat and Lukas Menkhoff, 2013, The Village Fund Loan Programme: Who Gets It, Keeps It and Loses It?, Palgrave Macmillan, a division of Macmillan Publishers Limited

Socialization of Village Law

The evolution of village governance in Indonesia has been pivotal in ensuring the development and empowerment of local communities. The Indonesian government's commitment to enhancing village autonomy is reflected in the amendments to Village Law No. 6 of 2014. These changes, encapsulated in Law No. 3 of 2024, aim to strengthen village leadership, expand village authority, and improve local economies through better resource allocation and governance practices. This document explores the background, significant transformations, and the legislative process leading to the latest amendments, along with the aspirations of various village associations and the implications for village governance in Indonesia.

The Indonesian Constitution of 2014 aims to transform the country into a democratic, prosperous, and prosperous society. The Constitution has been amended to include the concept of the village, which is a form of government that a central government governs. The village has been transformed into a formal government, with the government focusing on urbanization and economic development. The revision of the Constitution includes the creation of a new government system, the transfer of resources from the government to other regions, and the creation of a minimum amount of villages.

The Revision of the Village Act was established and enacted on 25 April 2024 by Law No. 3 of 2024 on the Second Amendment of Law No. 6 of 2014 on the village. Law No.3 of 2024 is as follows: The village has the right of origin and traditional rights in regulating and managing the interests of the local community and plays a role in realizing the ideals of independence under the Constitution of the Republic of Indonesia of 1945. The village has grown in various forms, so it needs to be protected and empowered to become strong, advanced, independent, and democratic so that it can create a strong foundation in the implementation of government and development towards a just, prosperous society.

The load of the Second Amendment of the Village Act does not differ from the Village Law Revision described in the previous post. Articles 5A, 26A, 50A, 62, 34A, 39, 72, and 71 have been amended regarding the grant and the number of village heads in the *parkades.*

The amendments to the Village Law, particularly through Law No. 3 of 2024, signify a crucial step towards reinforcing village governance in Indonesia. By recognizing the evolving needs and dynamics of village communities, the legislation aims to provide a robust framework for their development and empowerment. The introduction of Village Funds, enhanced roles for village heads, and expanded authority underline the commitment to fostering strong, independent, and democratic village entities. As villages continue to play a pivotal role in Indonesia's socio-economic landscape, these legal reforms will help ensure balanced and sustainable development, bridging the gap between rural and urban areas and contributing to the nation's overall progress.

Ideal Reconstruction of Village Fund Regulations to Achieve Village Community Welfare

According to Article 71 Paragraph (1) of Law Number 6 of 2014 on Villages, Village Finance includes all the rights and obligations of the village that can be valued in monetary terms, as well as all related assets. This means that apart from Village Funds, other financial sources contribute to the village's budget. Understanding these sources allows for a comprehensive view of how village development is conducted. Effective management ensures that programs do not overlap and that the benefits of Village Funds, disbursed from the state budget (APBN), are maximized. Changes in regional financial management should adhere to sound financial principles, including accountability, value for money, probity in managing public finances, transparency, and control. The formulation of village development goals and objectives is captured in the Village Revenue and Expenditure Budget (APBDesa), which includes income, expenditure, and financing sections. The draft APBDesa is proposed by the Village Head and discussed with the Village Consultative Body. Village discussions prioritize expenditures based on Law Number 6 of 2014 on Villages. Article 74 Paragraph (1) states that village spending should prioritize development needs agreed upon in village meetings and align with the priorities of district/city, provincial, and national governments. Village expenditures are categorized into administration, development, community development, community empowerment, and unexpected expenses. This structured approach ensures that the village finances, including direct transfers from the APBN, are effectively managed and benefit the village community.[6]

Village Funds, transferred to village accounts, are part of village income. Government Regulation Number 47 of 2015 on Amendments to Government Regulation Number 43 of 2014 states that Village Funds are sourced from the APBN and allocated through district/city budgets to support village development, community development, and empowerment. Government Regulation Number 60 of 2014 on Village Funds from the APBN specifies that Village Funds should be managed in an orderly, compliant, efficient, economical, effective, transparent, and accountable manner, considering fairness and propriety and prioritizing the interests of local communities.[7] The allocation of Village Funds is mandated by Law Number 6 of 2014 on Villages and detailed in Government Regulation Number 47 of 2015, which ensures that Village Funds are allocated annually through the APBN. Budget changes for Village Funds can be made through APBN amendments unless the Village Fund allocation reaches 10% of total transfers to regions. The distribution of village funds to districts/cities is based on the number of villages and is calculated with fairness, considering population, poverty rates, area size, and geographical challenges. These factors determine the allocation and ensure that the funds meet the needs of the villages effectively. The primary goal of Village Funds is to enhance the welfare of village communities and ensure equitable village development. The Minister of Villages, Development of Disadvantaged Regions,

[6] Ismail, Muhammad., Widagdo, Ari Kuncara., Widodo, Agus. 2016, Sistem Akutansi Pengelolaan Dana Desa. *Jurnal Ekonomi dan Bisnis*. Volume XIX No. 2,
[7] Junaidi, 2015, Perlakuan Akuntansi Sektor Publik Desa Di Indonesia, *Jurnal NeO-Bis* Volume 9, No. 1, Juni.

and Transmigration, Marwan Jafar, outlines four strategies to achieve this: improving public services in villages, advancing village economies, reducing development disparities between villages, and strengthening community empowerment. The regulatory framework for Village Funds includes Law Number 6 of 2014 on Villages, Government Regulation Number 22 of 2015 on Amendments to Government Regulation Number 60 of 2014 on Village Funds from the APBN, and Ministerial Regulation Number 5 of 2015 on Priority Use of Village Funds. In summary, the objective of village development, as per Article 78 of Law Number 6 of 2014, is to create independent and strong villages by improving the quality of life, enhancing community welfare, and alleviating poverty. The principles of using Village Funds, detailed in Ministerial Regulation Number 5 of 2015, prioritize development and community empowerment expenditures to ensure that villages actively contribute to their advancement and prosperity.

Setting Priorities for Village Fund

The prioritization of the use of Village Funds is regulated by the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Regulation No. 11 of 2019 concerning the Priority Use of Village Funds for 2020, specifically in Articles 14 to 22. The prioritization process involves village meetings to develop the Village Development Plan (RKP Desa), which must be held by June of the current fiscal year. This prioritization follows national, provincial, and district/city development plans and includes input from local government indicative budget allocations. Villages plan to use funds for village development and community empowerment by considering village typology and development levels based on IDM data. These priorities are established through village authority, which includes traditional rights and local authority. The priority use of Village Funds must be discussed and agreed upon in village meetings, resulting in minutes that guide the RKP Desa. These agreements must be publicly published in accessible formats as outlined in the regulation's Appendix I. Failure to publish can result in administrative sanctions. Village heads must report the prioritization to the district/city mayor, including the meeting minutes and priority list. Reports can be submitted digitally via the Village Development Information System and must be compiled according to the format in Appendix III. Non-compliance with reporting obligations can lead to administrative sanctions. The reports are facilitated by professional assistants and submitted within three months after prioritization, then processed and evaluated by the relevant organizational unit.

Priority Use of Village Funds in 2022 to Address Poverty and Economic Recovery

In 2022, the Indonesian government allocated IDR 68 trillion in village funds to 74,960 villages across 434 districts/cities, averaging IDR 907.1 million per village. This funding is aimed at combating poverty and economic recovery due to the COVID-19 pandemic. Given that rural poverty rates are higher than urban rates, the government has allocated at least 40% (approximately IDR 27.2 trillion) for direct cash assistance (BLT) to the poorest families, targeting around 7.5 million recipients with monthly payments of IDR 300,000 for 12 months.

The distribution of village funds is divided into BLT (40%) and non-BLT (60%) components. BLT is distributed quarterly from the National Treasury to village accounts, while non-BLT is distributed in stages, with regular villages receiving funds in three phases and self-sufficient villages in two phases. The non-BLT funds focus on food and animal resilience programs (at least 20%), disaster response (at least 8%), and other priority programs based on local government authority.[8]

The 2022 village funds prioritize three main areas to achieve sustainable development goals (SDGs): economic recovery, national priority programs, and disaster mitigation. Economic recovery efforts include poverty alleviation and supporting village-owned enterprises to enhance entrepreneurship and resource management. National priority programs involve mapping village resources, developing tourism, strengthening food security, preventing stunting, and fostering inclusive communities. Disaster mitigation efforts include preparing for natural and non-natural disasters, with a specific focus on COVID-19 prevention measures.

The village government is responsible for managing these funds, with guidelines set by the relevant ministries to ensure they align with national transfer policies and support the overall goal of economic recovery and poverty reduction.

Community Participation in Setting Priorities for Village Fund Use

Community participation in prioritizing the use of Village Funds is crucial, as stipulated in Regulation No. 11 of 2019 by the Minister of Villages, Development of Disadvantaged Regions, and Transmigration. Participation involves submitting complaints about fund prioritization, assisting villages in setting priorities according to regulations and publicizing the prioritized fund usage. Complaints can be made through the Village Consultative Body and the Information and Documentation Management Officer (PPID) at the Ministry. These complaints can be resolved through facilitated consultations and a hierarchical approach involving village to central government levels. An example of fund prioritization is the formation and development of Village-Owned Enterprises (BUM Desa) to stimulate the village economy through collective effort. BUM Desa can operate in economic and public service sectors, with profits used for business development, village infrastructure, community empowerment, and providing aid to the poor. Active community involvement ensures proper use of Village Funds, including reviewing related documents, participating in village meetings to voice opinions and concerns, and collaborating with local government bodies for effective monitoring. This active participation helps prevent misappropriation and ensures that funds are used to improve village welfare, highlighting the community's responsibility to ensure effective utilization for their benefit.[9]

[8] Ilham Zitri, 2020, Akuntabilitas Pemerintahan Desa Benete dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDes), *Journal of Government and Political Studies* 3, no. 2,

[9] Ghosal, S. 2013. Soft or hard: Infrastructure matters in rural economic empowerment. *Journal of Infrastructure Development*, 5(2), p. 137-149

Evaluation of Village Fund Management in Indonesia

Evaluating Village Fund management is essential to ensure there are no deviations at any stage, conducted hierarchically from central to regional levels. At the central level, the process is handled by the Ministry of Finance in collaboration with the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (PDTT). The evaluation covers all stages, from planning to accountability reporting. It is conducted synergistically to ensure the funds are used according to set priorities and to maximize output achievement, with sanctions established for any deviations.

Village Funds have yielded various outputs, including the construction of public infrastructure such as 95.2 thousand kilometers of village roads, 914 thousand meters of bridges, 22,616 water connections, 1,338 village reservoirs, 4,004 village health clinics, 3,106 village markets, 14,957 early childhood education centers, 19,485 wells, and 103,405 drainage/irrigation units. The outcomes include a decrease in the village Gini ratio from 0.34 in 2014 to 0.32 in 2017 and a reduction in the number of poor villagers from 17.7 million (14.09%) in 2014 to 17.1 million (13.93%) in 2017. Additionally, Village Fund management has positively impacted village independence, upgrading villages from underdeveloped to developing and ultimately to advanced and self-sufficient status. According to the Ministry of Finance's evaluation, challenges in Village Fund distribution include inadequate regulations for calculating fund distribution, delayed or missing reports, late fund requests, frequent regulatory changes, lack of planning documents, and turnover in village leadership. Utilization challenges include using funds outside priority areas, incomplete documentation, third-party dominance, non-compliance with tax regulations, unfamiliarity with cash advance mechanisms, and unbudgeted spending. Solutions implemented include internal coordination within the Ministry of Finance, technical guidance, monitoring and evaluating fund allocation regulations and distribution, publicizing fund usage priorities, and disseminating Village Fund management information.

Successful villages in managing Village Funds include Ponggok, Panggungharjo, and Pujon Kidul, which have effectively used funds for infrastructure, economic development, and community empowerment, demonstrating the importance of transparency, community participation, leadership, and focused fund usage. Extreme poverty alleviation is a top priority in Indonesia's national development, with Village Funds in 2024 playing a vital role in improving village infrastructure, empowering the local economy, and providing direct aid to the poor. Key strategies include developing rural infrastructure, supporting small businesses, and distributing direct assistance to alleviate immediate needs.

Indonesia faces significant nutritional challenges, including high rates of stunting among children and anemia among pregnant women. Addressing stunting is a national priority, and villages can use Village Funds for specific and sensitive interventions, such as building health facilities, providing nutritious food, and improving sanitation, which can reduce stunting rates and enhance overall health and well-being.

Reconstruction of Village Fund Management Regulations to Improve Development Quality Based on Justice Values

The Indonesian government has focused on village development to improve rural quality of life through the Village Fund program, which aims to enhance welfare and infrastructure in remote areas. Before this program, rural areas lagged behind urban areas in development, facing challenges like limited access to infrastructure, low education levels, lack of job opportunities, and inadequate public services. The Village Fund policy addresses these issues, promoting village development and closer government-community relations.[10]

The Village Fund is crucial for achieving equitable development and rural welfare, provided it is managed transparently and collaboratively. Challenges include governance mismanagement, inconsistent policies, and a historical view of villages as subordinate units. Successful Village Fund management hinges on community participation, local leadership, and focused fund usage.

Law No. 3 of 2024 amends previous village legislation, emphasizing village roles in recognizing diversity, preserving culture, encouraging community participation, improving public services, and enhancing welfare. Key changes include post-service benefits for village heads, streamlined election processes, extended terms, and improved official welfare, influenced by advocacy groups.

The new law marks a significant step in empowering villages, ensuring local decision-making participation, and improving residents' welfare. Effective Village Fund management involves participatory development, sustainable resource use, and community deliberation to finalize fund usage plans, aligning with welfare theory to foster village self-reliance and equitable development.

[10] Fadilah, A., & Makhrus, M, 2019, Pengelolaan Dana Tabarru' pada Asuransi Syariah dan Relasinya dengan Fatwa Dewan Syariah Nasional. *Jurnal Hukum Ekonomi Syariah*, 2(1), p. 87. https://doi.org/10.30595/jhes.v2i1.4416

Table 1. Summary: Reconstruction of Village Fund Management Regulations

Before Reconstruction	Weaknesses	After Reconstruction
Between Articles 72 and 73, one article is inserted, namely Article 72A of Law No. 3 of 2024 concerning the Second Amendment to Law No. 6 of 2014 on Villages, which reads as follows: Article 72A: Village income as referred to in Article 72 is managed according to village development priorities, education, community education, community development, and community empowerment to create jobs that improve the economy and welfare of the village community.	The regulation of village fund management is not fair, as it is based on equal distribution without considering population size, area, and village potential. There needs to be a priority scale in management, especially for poverty alleviation, improving human resources quality, local economic potential, and environmental sustainability.	Between Articles 72 and 73, one article is inserted, namely Article 72A of Law No. 3 of 2024 concerning the Second Amendment to Law No. 6 of 2014 on Villages, which reads as follows: Article 72A: Village income as referred to in Article 72 is managed according to the principle of equity and priority scale of village development tailored to the village's economic potential, education, community education, community development, and community empowerment to create jobs that improve the economy and welfare of the village community.

CONCLUSION

To conclude, the regulation of Village Fund management to improve development quality has yet to be based on justice values. The current management approach focuses on equal distribution without considering population size, area, and village potential, lacking a priority scale, especially in poverty alleviation, improving human resource quality, local economic potential, and environmental sustainability. Additionally, there are significant weaknesses in the current regulation, such as the absence of support and guidance, a weak role of the Village Consultative Body (BPD), an 8-year term for village heads that can be extended twice, frequent misappropriation of village funds, and an increase in corruption. To address these issues, the reconstruction of Village Fund management regulations aims to improve development quality based on justice values. According to Indonesian Republic Law No. 3 of 2024, concerning the Second Amendment to Law No. 6 of 2014 on Villages, Article 72A stipulates that village income management should be based on equity principles with priorities set on basic community needs, infrastructure, globally competitive economic potential, and sustainable environmental development.

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Mamat Rahmatullah
Sultan Agung Islamic University Semarang

Anis Mashdurohatun
Sultan Agung Islamic University Semarang