

**FACTORS INFLUENCING THE MANAGEMENT OF VILLAGE FUND
ALLOCATION (ADD) IN MUARA BADAK DISTRICT, KUTAI KARTANEGARA
REGENCY**

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ABSTRACT

This study aims to test and analyze the Factors that Influence the Management of Village Fund Allocation (ADD) in Muara Badak District. The factors in this study are the role of village officials, internal control systems, transparency, competence, compliance with regulations. The problem of Village Fund Allocation distributed by the Central Government to very large villages really needs good management, to maintain public trust in the Village Government.

This study was conducted in all villages in Muara Badak District, Kutai Kartanegara Regency. The population in this study was all village officials in Muara Badak District, Kutai Kartanegara Regency. Data were taken from the questionnaires that were distributed, and produced 94 respondents from 101 village officials. The data analysis method used multiple linear regression. The results of this study indicate that the variables of the role of village officials and the internal control system have a positive effect on the management of village fund allocation (ADD). This shows that the higher the role of village officials and the internal control system of village officials, the better the management of village fund allocation (ADD) produced, while the variables of transparency, competence, and compliance with regulations do not affect the management of village fund allocation (ADD).

Keywords: Management Of Village Fund Allocation (ADD), Role Of Village Apparatus, Internal Control System, Transparency, Competence, Compliance With Regulations

INTRODUCTION

Villages are one of the spearheads of government organizations in achieving success in government affairs originating from the central government. The position of villages is very strategic because villages are closer to the community so that government programs are delivered more quickly. Villages have a role to manage and regulate in accordance with Law Number 6 of 2014 concerning Villages in Article 18, it is explained that villages have authority in the field of governance, development, community development and village empowerment. In the implementation of village governance, there are still obstacles, especially in terms of finance. This is due to several factors such as low sources of income, both from original village income and assistance from the government.

The implementation of autonomous village governance itself will not be implemented without funding, governance must be carried out effectively and efficiently and to prevent overlapping or unavailability of funding in a field of government, funding for governance is regulated. The implementation of governance which is the authority of the government becomes the authority of the village government financed from the Village Revenue and Expenditure Budget (APBDes).

The authority of the village in preparing the APBDes itself is based on the village planning document which must be adjusted to the district/city development planning. This is a manifestation of village development efforts using 2 (two) approaches, namely: "village development" and "village development" which are integrated into village development planning.

Village Funds (DD) and Village Fund Allocation (ADD) both sources of village income are very important sources in village development, this is because DD and ADD are sources that have a very large portion in the APBDes structure. The problem of DD and ADD is a very unique problem to discuss, this is considering the intent and purpose of the policy which aims to improve the welfare of village communities and improve the quality of life of the community and village officials so that they are able to carry out village autonomy. Regulation of the Minister of Home Affairs No. 37 of 2007 concerning Guidelines for Village Financial Management in Article 18 states that, "Village Fund Allocation comes from the Regency / City APBD which is sourced from the Central and Regional Financial Balance Funds received by the Regency / City Government for villages at least 10% (ten percent)."

The village budget is prepared in the Village Budget every year by the village government, and by looking at the very large allocation of village funds, development in the villages should be more advanced and with good management of ADD, the village can obtain a large Village Original Income (PADes) so that it becomes an independent village, so the village does not always rely on transfer income from the government, one of which is ADD. The amount of Village Fund Allocation (ADD) for each village in Muara Badak District, Kutai Kartanegara Regency is given annually at 1 billion to 2 billion, according to Kutai Kartanegara Regent Regulation Number 75 of 2019, the amount of the ADD budget ceiling for 2020 in Muara Badak District is IDR 28,376,643,493.00, where this Village Fund Allocation (ADD) is the largest transfer income in each village in Muara Badak District, the amount of the ADD

budget ceiling in 2020 is IDR 28,376,643,493, while DD is IDR. 13,953,732,000, and BHPRD worth Rp. 548,122,867,

Based on the budget realization report from the Village Fund Allocation in Muara Badak District in 2019, there are still villages that have not maximized the realization of their budget spending, the remaining budget allocation of village funds from all villages in Muara Badak District is IDR 1,156,730,316.00

The receipt of the very large Village Fund Allocation (ADD) in the villages of Muara Badak District since 2008 until now has not been able to make these villages independent villages. An independent village is a self-sufficient village, namely an advanced village that has the ability to carry out village development to improve the quality of life and life as much as possible for the welfare of village communities with social resilience, economic resilience and ecological resilience in a sustainable manner (Permendes, Number 2 of 2016, Chapter IV Article 5 paragraph (1)), according to the village development index data, not a single village in Muara Badak District has independent status (idm.kemendesa, 2020).

Based on the village graphic info for the 2020 budget year in Batu-Batu Village, Suka Damai Village and Muara Badak Ilir Village, the amount of budget allocation is still mostly used for the field of village government administration, while for the development sector it is still lacking and for the development and empowerment sector it is also very lacking.

Based on monitoring the distribution of financial assistance to villages by the Regional Financial and Asset Management Agency (BPKAD) after being audited by the BPK RI Representative Office of East Kalimantan, the use of the 2017 Village Fund Allocation Phase I which has not been accounted for in Salo Cella Village in Muara Badak District amounting to IDR 352,389,586.00 has not been accounted for. The results of monitoring the APBDes Implementation Realization Report at the Village Community Empowerment Service (DPMD) include reports that have not been completely signed by the village head. (kaltim.tribunnews.com,2019)

Village classification according to its development, it has been more than 10 years that ADD has been received from 2008 to 2020 by villages in Muara Badak District, plus DD which has been received for more than 5 years from 2015 to 2020, but not a single village has been able to achieve the classification and category of a self-sufficient village according to the data in the village profile (Prodeskel, 2020) This study uses village apparatus war, internal control

system, transparency, competence, and compliance with regulations. Research conducted by (Setiana & Yuliani, 2017) and (Yesinia et al., 2018) provides results that the role of village apparatus has a positive effect on village fund management. Research conducted by (Anggraeni & Yuliani, 2019) provides results that the role of village apparatus has no effect on accountability in village fund management. Research conducted by (Aziiz & Prastiti, 2019), (Mualifu et al., 2019), (Yesinia et al., 2018), (Rosyidi et al., 2018), and (Widyatama et al., 2017) provides results that the internal control system has a positive effect on the management of village fund allocations. Research conducted by (Babulu, 2020) provides results that the internal control system has no effect on accountability in village fund management. Research conducted by (Mualifu et al., 2019), (Budiaty et al., 2020), and (Rosyidi et al., 2018) provides results that transparency has a positive effect on the management of village fund allocations. The results of research (Sukmawati & Nurfitriani, 2019) provide results that transparency has no effect on village financial management and the results of research (Anggraeni & Yuliani, 2019) that transparency has no effect on accountability in village fund management. Research conducted by (Dewi & Gayatri, 2019), (Mualifu et al., 2019), (Umaira & Adnan, 2019), (Aziiz & Prastiti, 2019), (Rosyidi et al., 2018), and (Aulia et al., 2018) provide results that competence has a positive effect on the management of village fund allocations. (Widyatama et al., 2017) provided results that competency did not significantly affect the accountability of village fund allocation (ADD) financial management. Research conducted by (Dariana & Harrie, 2020), (Nurina & Yahya, 2016) and (Fitria & Wibisono, 2019) provided results that compliance with laws and regulations had an effect on the performance of government agencies. Then research conducted by (Sulistawati, 2016) provided results that compliance with regulations had a significant positive effect on the management of regional assets. Research conducted by (Lumenta et al., 2016) provided results that compliance with laws and regulations had no effect on the accountability of government agency performance.

This research is a development of research conducted by (Rosyidi et al., 2018) which tested the relationship between transparency, competence and internal control systems in the management of village fund allocations. The difference with this study is adding variables of the role of village apparatus and compliance with regulations with the reason to find out the factors that influence the management of village fund allocations such as village governments that have village apparatus to carry out their roles and their compliance in managing village fund allocations.

This study examines the allocation of village funds (ADD) with the reason that the allocation of village funds (ADD) is the largest transfer income in each village in Muara Badak District.

The researcher chose Muara Badak District for research because the classification of villages according to their development, has been received for more than 10 years ADD from 2008 to 2020 by villages in Muara Badak District, plus DD which has been received for more than 5 years from 2015 to 2020 but not a single village has been able to achieve the classification and category of self-sufficient villages according to data on the village profile (Prodeskel, 2020), funds according to the village development index data, not a single village in Muara Badak District has independent status (idm.kemendesa, 2020).

The results of previous studies have produced variables that influence the management of village fund allocations that are still inconsistent, and for the variable of compliance with regulations that affect the management and performance of government agencies is still inconsistent, so it is still possible to be re-examined in different places and locations and times with the research title "Factors Influencing the Management of Village Fund Allocations (ADD) in Muara Badak District."

LITERATURE REVIEW

Agency Theory

Agency theory is a concept that explains the contractual relationship between the principals and agents. The principals in this case are the parties who authorize the agent or manager to act on behalf of the principal in managing the entity. to another party, namely the agent, to carry out all activities on behalf of the principal in his capacity as a decision maker (Jensen and Meckling, 1976). The implementation of agency theory in village government or in public sector organizations at the village level, the principal is the people, the principal is the people, namely the village community as the principal who gives trust to the agent. The agent is the village government, in this case the village head and other village officials to manage village funds and wealth wisely for the prosperity of the people, so that the village government must be accountable for the management of village funds not only to the central and regional governments, but also to the community.

Regional Finance Concept

Regional finances are fully contained in the APBD. APBD according to Government Regulation of the Republic of Indonesia No. 58 of 2005 concerning Regional Financial Management, namely the Regional Revenue and Expenditure Budget, hereinafter abbreviated as APBD, is the annual financial plan of the regional government which is discussed and jointly approved by the regional government and the DPRD, and stipulated by regional regulations. Furthermore. In this context, it is more focused on the supervision of regional finances carried out by the DPRD.

Village Fund Allocation Management (ADD)

Based on the Regulation of the Minister of Home Affairs Number 37 of 2007 concerning Guidelines for Village Financial Management, it is stated that the allocation of village funds comes from the district/city APBD which is sourced from the portion of the central and regional financial balance funds received by the district/city for villages of at least 10% (ten percent) (Regulation, Number 37 of 2007, Article 18). Village Fund Allocation (ADD) According by the district/city of at least 10% (ten percent) in the regional revenue and expenditure budget after deducting special allocation funds (Law, Number 6 of 2014, Article 72 paragraph (1)). According to the definition above, the Village Fund Allocation (ADD) is part of the village finances obtained from the sharing of regional tax revenues and part of the central and regional financial balance funds received by the district/city for villages which are distributed proportionally.

Role of Village Apparatus

Village apparatus is a village apparatus under the leadership of the village head. Village apparatus is one element of the village government. As one of the village actors, village apparatus has an important role in making national progress through the village (Indrianasari, 2017). The role of village apparatus is expected to be able to manage and develop the community and the resources they have appropriately and easily. The role of village apparatus is to carry out rights and obligations which are an inseparable part of the status they hold, in this case village apparatus carries out duties and functions fund allocations. This means that the better the role of village apparatus, the better the management of village fund allocations (Yesinia et al, 2018).

Internal Control System

The internal control system is an integral process of actions and activities carried out by management (executives) and their staff to provide adequate assurance or confidence in achieving organizational goals through effective and efficient activities, reliable financial reporting, securing state assets, and compliance with laws and regulations (Mahmudi, 2016). The government's internal control system is a tool for controlling this internal system implemented in all central and regional government environments (PP No. 60, 2008). The internal control system itself is an effort, action and activity carried out at all times by leaders and all employees so that organizational goals can be achieved through appropriate and easy activities, good financial reporting, security of state assets, and orderly in laws and regulations (PP No. 60, 2008). With an adequate internal control system, it can influence the management of village fund allocations organized by the village government (Rosyidi et al., 2018).

Transparency

According to Government Regulation Number 24 of 2005, transparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively about the Government's accountability in managing the resources entrusted to it and its compliance with the Law. Transparency is the implementation of tasks and activities that are open to the public starting from the policy process, planning, implementation, supervision and control that are easily accessible to all parties who need the information. Transparency also means the openness of the organization in providing information related to public resource management activities to stakeholders. Transparency is built on the basis of free information. All government processes, institutions and information need to be accessible to interested parties and the information available must be sufficient so that it can be understood and monitored.

Competence

Competence is generally interpreted as a form of skill, knowledge, ability and behavior of an employee in carrying out tasks. This is, as expressed by (Gibson, 2004). Regulation of the Head of the State Civil Service Agency Number 8 of 2013 concerning the Formulation of Civil

Servant Technical Competency Standards, states that technical competence is the work ability of

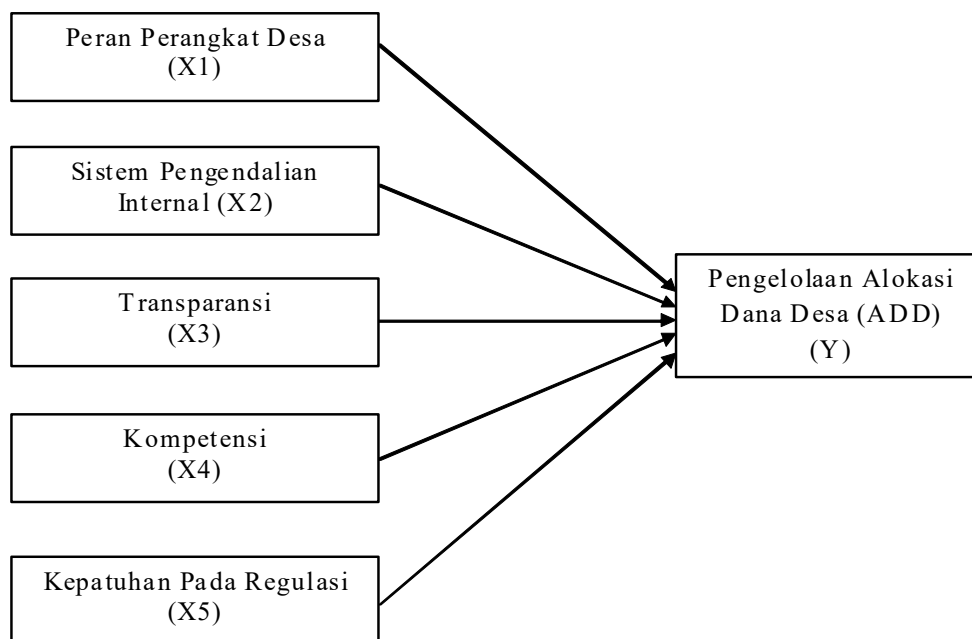
every civil servant which includes aspects of knowledge, skills and work attitudes that are absolutely necessary in carrying out their job duties. The more village officials who have competence in their fields, the higher the level of government and public trust in the management of village fund allocations (Rosyidi et al).

Compliance with Regulations

Compliance with regulations is the action of a person/apparatus to carry out their duties and functions in accordance with applicable regulations. (Sulistiawati, 2016). Compliance with regulations in terms of Village Fund Allocation Management means that village officials act in carrying out their duties in accordance with applicable regulations, so that the government cannot have absolute power without limits. All actions taken must not deviate from existing rules. Several regulations have been issued to support the implementation of Law (UU) Number 6 of 2014 concerning Villages and then Domestic Government Regulation Number 20 of 2018 concerning Village Financial Management. If the implementers of village fund allocation management in carrying out their duties and functions are in line with existing regulations, then the management of village fund allocation will be better.

RESEARCH HYPOTHESIS

The following is a research model based on the framework of thought, namely as follows:



Based on the formulation, research objectives and theoretical studies relevant to the conceptual framework including the results of previous studies, the following hypotheses are developed:.

H1: The Role of Village Apparatus has a positive effect on the Management of Village Fund Allocation (ADD)

H2: The Internal Control System has a positive effect on the Management of Village Fund Allocation (ADD)

H3: Transparency has a positive effect on the Management of Village Fund Allocation (ADD)

H4: Competence has a positive effect on the Management of Village Fund Allocation (ADD)

H5: Compliance with Regulations has a positive effect on the Management of Village Fund Allocation (ADD)

RESEARCH METHODS

The population in this study were all village officials in villages in Muara Badak District, namely 101 village officials, where 13 village heads, 13 secretaries, 30 section heads, 32 heads of affairs, and 13 BPD chairmen. The data used in this study were primary data and the data collection technique was carried out using the questionnaire method. The data analysis method used in this study was multiple linear regression analysis. The equation model used in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Dimana:

Y : Pengelolaan Alokasi Dana Desa

X₁ : Peran Perangkat Desa

X₂ : Sistem Pengendalian Internal

X₃ : Transparansi

X₄ : Kompetensi

X₅ : Kepatuhan Pada Regulasi

- α : Konstanta
 β_1 : Koefisien Regresi Peran Perangkat Desa
 β_2 : Koefisien Regresi Sistem Pengendalian Internal
 β_3 : Koefisien Regresi Transparansi
 β_4 : Koefisien Regresi Kompetensi
 β_5 : Koefisien Regresi Kepatuhan Pada Regulasi
e : kesalahan pengganggu (error)

RESULTS OF RESEARCH AND DISCUSSION

The Influence of the Role of Village Apparatus on the Management of Village Fund Allocation (ADD)

From the table above, it can be seen that the regression coefficient value of the village apparatus role variable with a positive direction of 0.107 with a calculated t value greater than the t table value ($2.678 > 1.66235$) and a small significant value ($0.009 < 0.05$). Based on these results, it can be concluded that the role of village apparatus (X1) has a positive effect on the management of village fund allocation (ADD), so that H1 can be stated as accepted.

The results of this study are in line with the results of research conducted by (Yesinia et al., 2018) and (Setiana & Yuliani, 2017) which stated that the role of village apparatus has a positive effect on the management of village fund allocation. It can be said that the better the role of village apparatus, the better the management of village fund allocation (ADD). The higher the level of village fund allocation management implemented will result in efficient and effective absorption of village fund allocation spending realization, thereby increasing public trust.

The Influence of Internal Control System on Village Fund Allocation Management (ADD)

From the table above, it can be seen that the regression coefficient value of the internal control system variable with a positive direction of 0.220 with a calculated t value greater than the t table value ($3.096 > 1.66235$) and a small significant value ($0.003 < 0.05$). Based on these results, it can be concluded that the internal control system (X2) has a positive effect on the management of village fund allocation (ADD), so that H2 can be stated as accepted.

The results of this study are in line with the results of research conducted by (Mualifu et al., 2019), (Yesinia et al., 2018) and (Rosyidi et al., 2018) which state that the internal control system has a positive effect on the management of village fund allocation. It can be said that the higher the internal control system is implemented in the management of village fund allocation (ADD), the more controlled the management of village fund allocation (ADD). The more controlled the management of village fund allocation (ADD) implemented by village officials, the more effective and efficient the goals of governance can be achieved.

The Influence of Transparency on Village Fund Allocation Management (ADD)

From the table above, it can be seen that the regression coefficient value of the transparency variable with a positive direction of 0.461 with a t-count value smaller than the t-table value ($1.149 < 1.66235$) and a significant value ($0.254 > 0.05$). Based on these results, it can be concluded that transparency (X3) does not affect the management of village fund allocations (ADD), so it can be stated that H3 is rejected, meaning that high or low transparency does not affect the management of village fund allocations (ADD).

The results of research conducted by (Sukmawati & Nurfitriani, 2019) provide results that transparency has no effect on village financial management, and the results of research (Aprilya & Fitria, 2019) also state that transparency does not affect the accountability of village fund management. This can be said that high or low transparency will not necessarily affect the management of village fund allocations (ADD).

The Influence of Competence on Village Fund Allocation Management (ADD)

From the table above, it can be seen that the regression coefficient value of the competency variable with a positive direction of 0.506 with a t-count value smaller than the t-table value ($0.593 < 1.66235$) and a significant value ($0.554 > 0.05$). Based on these results, it can be concluded that competence (X4) does not affect the management of village fund allocation (ADD), so it can be stated that H4 is rejected, meaning that high or low competence does not affect the management of village fund allocation (ADD). The results of this study state that competence does not affect the management of village fund allocation (ADD).

The results of this study are in line with the research conducted by (Widyatama et al., 2017) which states that competence does not significantly affect the accountability of village fund allocation financial management, which means that good or poor village apparatus competence does not necessarily support or result in good village fund allocation financial management. It can be said that high or low village apparatus competency will not necessarily affect the management of village fund allocation (ADD).

The Effect of Compliance with Regulations on the Management of Village Fund Allocation (ADD)

From the table above, it can be seen that the regression coefficient value of the competency variable with a positive direction of 0.378 with a t-count value smaller than the t-table value ($0.671 < 1.66235$) and a significant value ($0.504 > 0.05$). Based on these results, it can be concluded that competency (X5) does not affect the management of village fund allocation (ADD), so it can be stated that H5 is rejected, meaning that high or low compliance with regulations does not affect the management of village fund allocation.

The results of this study are in line with the research conducted by (Lumenta et al., 2016) which provides results that compliance with laws and regulations does not affect the accountability of government agency performance, which means that compliance with regulations implemented by village officials that is getting better or worse does not necessarily support or produce good accountability of government agency performance. It can be said that compliance with regulations implemented by village officials that is getting higher or lower will not necessarily affect the management of village fund allocations.

CONCLUSIONS AND ADVICE

Conclusion

Based on the results of this study in all villages in Muara Badak District, Kutai Kartanegara Regency, it can be concluded that:

1. The role of Village Apparatus has a positive effect on the Management of Village Fund Allocation (ADD), so that it is proven that the higher the Role of Village Apparatus owned by village apparatus or the greater the role of village apparatus in carrying out

their duties and functions, the better the Management of Village Fund Allocation (ADD) is implemented.

2. The Internal Control System has a positive effect on the Management of Village Fund Allocation (ADD), so that it is proven that the higher the Internal Control System implemented in ADD management, the more controlled the ADD management is.
3. Transparency does not affect the Management of Village Fund Allocation (ADD). This shows that high or low Transparency will not necessarily affect the Management of Village Fund Allocation (ADD).
4. Competence does not affect the Management of Village Fund Allocation (ADD). This shows that high or low Competence will not necessarily affect the Management of Village Fund Allocation (ADD).
5. Compliance with Regulations does not affect the Management of Village Fund Allocation (ADD). This shows that high or low Compliance with Regulations will not necessarily affect the Management of Village Fund Allocation (ADD).
6. The allocation of village funds that have been provided by the government to villages that have been distributed for more than 10 years since 2008-2020 has not resulted in an increase related to village welfare as measured by the original village income (PADes). The accountability of the village government has not been maximized for the absorption of the realization of the village budget in the management of ADD. Then there is still a lack of socialization and training on the Management of Village Fund Allocations provided to village officials and communities in the villages of Muara Badak District related to transparency, competence (knowledge, skills, attitude) and Compliance with Regulations in the Management of Village Fund Allocations.

Suggestions

1. It is recommended that all village officials who assist the village head in implementing the realization of the budget absorption must be truly absorbed well, selectively towards the needs of the community in managing the allocation of village funds, because it will greatly affect the absorption of spending realization in managing the allocation of village funds
2. It is recommended that village officials conduct socialization on the form of transparency that is easy for the community to understand, so that the community can easily access the

results of ADD management both through electronic media, social media, advertisements and billboards.

3. It is recommended that village officials be able to participate in training in order to improve their competence, especially for village officials who have never participated in ADD management training.
4. It is recommended that village officials increase compliance with regulations, especially related to transparent ADD management results, because the community as the principal can participate in supervising ADD management through transparency.
5. It is recommended for further researchers to conduct research not only in Muara Badak District, if possible, to expand the research object so that the number of respondents used as samples can be more generalized so that they can better present the results of research on Village Fund Allocation Management (ADD), and add a structured interview method to each respondent in collecting data, so that if there is a possibility that respondents are not objective in filling out the questionnaire, it can be avoided.
6. For further research, it is expected to be able to add variables such as the use of technology and community participation. The use of technology is one of the facilities for village officials in carrying out their duties and functions, the use of technology in Village Fund Allocation Management (ADD) is very much needed by village officials and the community both at present and in the future, while community participation is where the community will be more involved in Village Fund Allocation Management (ADD) so that the community can understand what the implementation of good Village Fund Allocation Management (ADD) is like which is carried out by the village government.

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