

---

**THE INFLUENCE OF TRANSPARENCY, ACCOUNTABILITY, COMMUNITY PARTICIPATION ON VILLAGE FUND MANAGEMENT IN REALIZING GOOD GOVERNANCE IN MOUNTAIN VILLAGES IN TIGABINANGA DISTRICT" KARO DISTRICT**

<sup>1</sup>**Mitha Christina Ginting, Universitas Methodist Indonesia**

e-mail : mithachristina026@gmail.com

<sup>2</sup>**Arthur Simanjuntak, Universitas Methodist Indonesia**

e-mail : as\_smjt@rocketmail.com

<sup>3</sup>**Septony B. Siahaan, Universitas Methodist Indonesia**

e-mail : siahaan.mtc@gmail.com

<sup>4</sup>**Duma Megaria Elisabeth, Universitas Methodist Indonesia**

e-mail : dumamegariaelizabeth@gmail.com

<sup>5</sup>**Juni Elisa Sari Ginting, Universitas Methodist Indonesia**

e-mail : junielisa1@gmail.com

\*Correspondence Author : mithachristina026@gmail.com

**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh transparansi, akuntabilitas, dan partisipasi masyarakat terhadap pengelolaan dana desa dalam mewujudkan *good governance* pada desa di Kecamatan Tigabinanga Kabupaten Karo. Jumlah sampel penelitian ini sebesar 30 aparatur desa yang terbagi atas empat desa, yaitu Gunung, Kem - Kem, Kuta Raya, dan Kuta Buara. Metode analisis data menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa secara parsial transparansi tidak berpengaruh signifikan terhadap pengelolaan dana desa, sedangkan akuntabilitas dan partisipasi masyarakat berpengaruh positif dan signifikan terhadap pengelolaan dana desa. Transparansi, akuntabilitas, dan partisipasi masyarakat secara simultan memiliki pengaruh signifikan terhadap pengelolaan dana desa.

**Kata Kunci : Transparansi, Akuntabilitas, Partisipasi Masyarakat, Pengelolaan Dana Desa**

**ABSTRACT**

*This research aims to analyze the influence of transparency, accountability, and community participation on the management of village funds in realizing good governance in villages in Tigabinanga District, Karo Regency. The sample size for this research was 30 village officials divided into four villages, namely Gunung, Kem - Kem, Kuta Raya, and Kuta Buara. The data analysis method uses multiple linear regression. The research results show that partial transparency has no significant effect on village fund management, while accountability and community participation have a positive and significant effect on village fund management. The results simultaneously show that transparency, accountability, and community participation have a significant effect on village fund management.*

*Keywords : Transparency, Accountability, Community Participation, Village Fund Management*

**I. INTRODUCTION**

The management of village funds requires the creation of good governance aspects (Temalagi & Silooy, 2022). Good governance is a concept that provides accountability in the process of achieving and implementing decisions. Village fund management must be carried out with accountability to the community and to institutions that have an interest in the program being

implemented, because the community has the right to demand accountability and make decisions, and the government must have transparency regarding actions and policies that will be implemented in the village in particular which relate to village funds aimed at the community (Siahaan & Widajantie, 2022).

The above indicates that better good governance applied to the management of village funds will create more effective public administration, achieve community welfare, and eradicate acts of corruption that can occur within the scope of village government. Factors that can influence village fund management in realizing good governance are transparency, accountability and community participation (Kaiwai, 2020); (Siahaan & Widajantie, 2022); (Temalagi & Silooy, 2022).

Based on PP no. 71 of 2010 concerning "Government Accounting Standards that 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 thoroughly the government's accountability in managing the resources entrusted to it and its compliance with statutory regulations". The transparency carried out by the village government is demonstrated by the government's willingness to the community to provide information openly and establish communication, both related to budgeting and village administration.

Accountability in the management of village funds is important to review, because it will show the accountability of village officials in reporting, managing resources, and submitting every activity related to the use of public sector resources to the government. Based on PP no. 71 of 2010 that "accountability is responsible for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically". The opinion of (Siahaan & Widajantie, 2022) is that accountability is needed to account for the management of village fund allocations. By having accountability, the local community's sense of trust will tend to increase in the implementation of village government programs and of course it can improve the reputation of the government itself.

Apart from the accountability needed to realize effective village fund management, community participation can also be influenced. Community participation is a form of community involvement in village administration and village development so that implementation can be in accordance with applicable regulations and in accordance with what has been budgeted. Therefore, the community not only monitors the running of village government programs, but the allocation of village funds is also an important thing to pay attention to so that they can be used effectively or optimally. Apart from the community supervising a program, according to (Ayem & Fitriyaningsih, 2022), the community can contribute directly to running the village program.

In relation to the management of village funds, the author includes the amount of village income and expenditure in these four areas to find out the actual phenomenon.

**Table 1. Village Income and Expenditures 2020 - 2022**

Desa	Tahun	Pendapatan (Rp)	Belanja (Rp)	Surplus/Defisit (Rp)
Gunung	2020	929.950.000	964.499.770	-34.549.770
	2021	887.304.000	926.748.000	-39.444.000
	2022	890.340.000	934.007.000	-43.667.000
Kem-Kem	2020	1.050.050.000	1.095.547.940	-45.497.940
	2021	1.012.457.000	1.015.804.940	-3.347.940
	2022	906.453.000	910.481.400	-4.028.400
Kuta Raya	2020	959.032.000	993.206.265	-34.174.265
	2021	849.135.000	862.647.165	-13.512.165
	2022	898.288.000	904.108.165	-5.820.165
Kuta Buara	2020	1.027.070.776	1.083.164.376	-56.093.600
	2021	982.034.104	985.759.604	-3.725.500
	2022	846.915.176	845.893.876	1.021.300

Table 1 above shows that the expenditure of Gunung, Kem - Kem, and Kuta Raya Villages is relatively greater than village income which can come from tax revenue sharing and village funds,

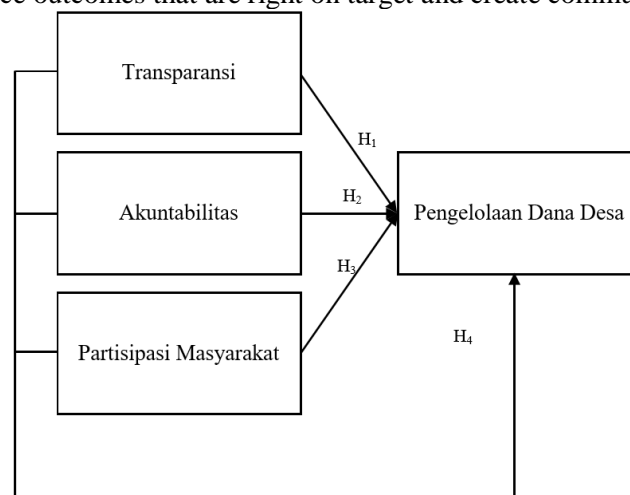
resulting in a deficit for three consecutive years. Even though West Kuta Village experienced a deficit in 2020 - 2021, in 2022 the village experienced a surplus due to the ability of village income to finance village expenditure. Because the majority of villages are less than optimal in managing village funds, the author was interested in choosing the following research title: "The Influence of Transparency, Accountability, Community Participation on Village Fund Management in Realizing Good Governance in Gunung Village in Tigabinanga District, Karo Regency".

## II. LITERATURE REVIEW

According to (Soleh & Rochansjah, 2014) what is meant by "village finance" is all village rights and obligations that have monetary value, as well as all wealth owned by the village and related to the payment of these obligations. Temalagi & Silooy (2022) stated that involving the community is one of the crucial strategies that must be used in managing village funds. So that village development funds are not channeled to other parties, the government must involve the community and carry out activities using a self - management pattern, namely ensuring that implementation and planning are carried out independently by the community using local labor and raw materials.

According to (Hadi, 2020), the principle of openness means that information regarding village finances can be obtained as widely as possible from the public. the idea of respecting legal and regulatory requirements while providing communities with access to accurate, honest and non-discriminatory information about how village government is run. According to (Jamaludin, 2016), village governments can monitor their compliance with the budget, track results and benefits, and improve budget management through the accountable use of village money. Better village development and better community welfare will result from the wise use of village money.

Temalagi & Silooy (2022) argue that participation is a way for the community to get involved in the village money management process. Starting from planning and continuing through monitoring and evaluation to produce outcomes that are right on target and create community welfare.



**Figure 1. Conceptual Framework**

## III. RESEARCH METHODS

This type of research uses an associative method with a quantitative approach (Simanjuntak et al., 2020); (Situmorang & Simanjuntak, 2021) and (Simanjuntak et al., 2023). The population of this study was 30 people (village officials) from four villages in Tigabinanga District, Karo Regency, namely Gunung, Kem - Kem, Kuta Raya, and Kuta Buara. Because the research population is small or under 100 people, the sampling technique in this study uses a saturated sample, that is, using the entire population as a research sample of 30 people. The data collection method uses questionnaires (Situmorang & Simanjuntak, 2019) and (Simanjuntak et al., 2023).

**Table 2. Operational Definition**

No.	Variabel	Indikator	Skala
1	Transparansi (X <sub>1</sub> )	1. Penyediaan informasi yang jelas 2. Mudah akses informasi 3. Menyusun mekanisme pengaduan 4. Meningkatkan arus informasi	<i>Likert</i>
2	Akuntabilitas (X <sub>2</sub> )	1. Kejujuran 2. Manajerial 3. Program 4. Kebijakan 5. <i>Financial</i>	<i>Likert</i>
3	Partisipasi Masyarakat (X <sub>3</sub> )	1. Pengambilan keputusan 2. Pelaksanaan 3. Pengambilan manfaat 4. Evaluasi	<i>Likert</i>
4	Pengelolaan Dana Desa (Y)	1. Perencanaan 2. Pelaksanaan 3. Penatusahaan 4. Pelaporan 5. Pertanggung-jawaban	<i>Likert</i>

The data analysis method that applies to this research is Multiple Linear Regression Analysis. The regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e \dots \dots \dots (1)$$

#### IV. RESULTS AND DISCUSSION

##### Classic Assumption Test

##### Normality Test

**Table 3. Normality Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.89901824
Most Extreme Differences	Absolute	.144
	Positive	.144
	Negative	-.128
Test Statistic		.144
Asymp. Sig. (2-tailed)		.115 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

The significance value of 0.115 is greater than 0.05, indicating that the data in this research's regression model is regularly or normally distributed.

##### Multicollinearity Test

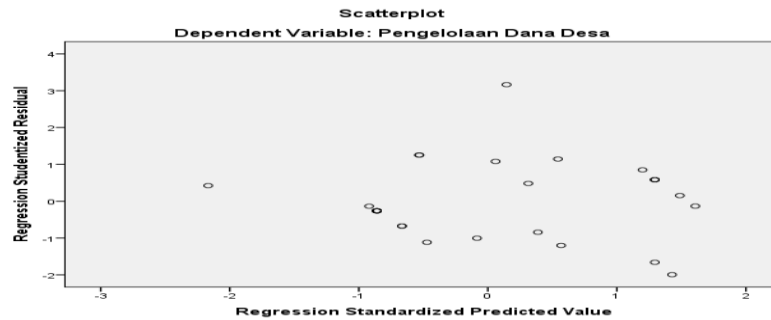
**Table 4. Multicollinearity Test**  
 Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Transparansi	.398	2.516
Akuntabilitas	.404	2.473
Partisipasi Masyarakat	.320	3.125

a. Dependent Variable: Pengelolaan Dana Desa

It can be concluded that there is no multicollinearity between independent variables in the regression model of this research because the results of the multicollinearity test above show VIF < 10 and tolerance value > 0.10.

**Heteroscedasticity Test**



**Image 2. Scatterplot**

Based on the results above, it shows that the data (plots) move in all directions or are below or above the number 0 on the Y axis. Thus, there are no symptoms of heteroscedasticity in the research regression model.

**Multiple Linear Regression Analysis**

**Table 5. Multiple Linear Regression**  
 Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	.697	2.229	
Transparansi	-.118	.236	-.065
Akuntabilitas	.382	.154	.318
Partisipasi Masyarakat	.833	.172	.696

a. Dependent Variable: Pengelolaan Dana Desa

The research regression equation is as follows:

$$Y = 0.697 - 0.118X_1 + 0.382X_2 + 0.833X_3$$

The following can be interpreted as a multiple linear regression equation, namely:

“The constant value is 0.697, if village fund management is not explained or influenced by any variables it will still have a value of 0.697. The transparency regression coefficient value is negative at -0.118, meaning that a one unit increase in transparency can reduce village fund management by -0.118 units. The accountability regression coefficient value is positive at 0.382, meaning that a one unit increase in accountability can increase village fund management by 0.382 units. The regression coefficient value for community participation is positive at 0.833, meaning that a one unit increase in community participation can increase village fund management by 0.833 units.”

### Hypothesis testing

#### t-test

**Table 6. T test**

**Coefficients<sup>a</sup>**

Model		t	Sig.
1	(Constant)	.313	.757
	Transparansi	-.501	.620
	Akuntabilitas	2.484	.020
	Partisipasi Masyarakat	4.834	.000

a. Dependent Variable: Pengelolaan Dana Desa

The significance value for transparency is  $0.620 > 0.05$ , so transparency has no significant effect on village fund management. Thus the alternative hypothesis (H1) can be rejected. The significance value for accountability is  $0.020 < 0.05$ , so accountability has a positive and significant effect on village fund management. Thus the alternative hypothesis (H2) can be accepted. The significance value of community participation is  $0.000 < 0.05$ , so community participation has a positive and significant effect on village fund management. Thus the alternative hypothesis (H3) can be accepted.

#### F-Test

**Table 7. F-Test**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	112.428	3	37.476	41.571	.000 <sup>b</sup>
	Residual	23.439	26	.901		
	Total	135.867	29			

a. Dependent Variable: Pengelolaan Dana Desa

b. Predictors: (Constant), Partisipasi Masyarakat, Akuntabilitas, Transparansi

It can be concluded that all independent variables simultaneously influence village fund management because the significance value is  $0.000 < 0.05$ . Thus the alternative hypothesis (H4) can be accepted.

### Coefficient of Determination

**Table 8. Coefficient of Determination**



**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.910 <sup>a</sup>	.827	.808	.94947

a. Predictors: (Constant), Partisipasi Masyarakat, Akuntabilitas, Transparansi

b. Dependent Variable: Pengelolaan Dana Desa

Transparency, accountability and community participation in influencing village fund management amounted to 82.7%, while the remaining 17.3% could be influenced by other independent variables which the author did not examine.

## DISCUSSION

The research results show that there is no significant influence between transparency on village fund management which is determined from the regression coefficient value which is negative at -0.118 and the significance value is  $0.620 > 0.05$ . Based on respondents' responses, it was found that the majority of respondents agreed with the existence of accurate information regarding the planned use of village funds, easy access to documents regarding village fund management, and positive transparency capable of supporting the performance of village fund management. This is in contrast to the research results which stated that there was no influence found between transparency and village fund management, which indicates that whether or not transparency is created in a village government does not affect village fund management which can realize good corporate governance. Therefore, the results of this research are supported by research from (Making & Handayani, 2021) and are not in line with research from (Kaiwai, 2020) and (Rijal, Handajani, & Sakti, 2021). The results of this research contradict the opinion of (Temalagi & Silooy, 2022) which states that village money management, including planning and budgeting, implementation, accountability and audit results, must be disclosed transparently by the village government. The village government must also be aware of its obligation to provide transparent, comprehensive and honest financial information to the community so that it is proof that the government is responsible and that the available resources are entrusted to be managed by the government, as well as involving the community in planning and accountability for village funds, so that fund management will be created. transparent village.

The research results show that there is a positive and significant influence between accountability on village fund management which is determined from the regression coefficient value which is positive at 0.382 and a significance value of  $0.020 < 0.05$ . Based on the results of respondents' responses to the accountable statement, the majority of village officials agree that there is a report regarding details of village funds used in village community activities, the public interest is the main consideration and concern for managing village funds, determining village programs using village funds must involve input from all elements village community, the results of the evaluation from the Regent are followed up by the Village Head so that the draft Village Regulations can become Village Regulations for immediate improvement, it is mandatory to carry out financial analysis for every village program that has been completed. Therefore, the results of this research are in line with the positive response from village officials who stated that the more accountable the village government is, the better the management of village funds will be. PP No. 71 of 2010 states that "accountability is responsible for managing resources and implementing policies entrusted to the reporting entity in achieving goals that have been set periodically". Raba (2020) states that external norms that determine the appropriateness of a decision taken by a state administration are fundamental to accountability. In relation to the performance of public bureaucracy, public accountability refers to the extent to which political officials elected by the general public can supervise the policies and operations of public organizations. This is because the performance of public bureaucracy is not only measured by internal metrics created by the government or public bureaucracy, but also external

metrics in the form of standards and values that dominate society. Research from (Temalagi & Silooy, 2022) states that "if the accountability process for managing village funds can be monitored continuously by internal and external supervisors, it will be possible to realize healthy village fund management practices." The results of this research are supported by research from (Making & Handayani, 2021) and (Rijal, Handajani, & Sakti, 2021).

The research results show a positive and significant influence between community participation on village fund management which is determined from the regression coefficient value which is positive at 0.833 and a significance value of  $0.000 < 0.05$ . Based on the results of the responses or respondents' answers to the statement of community participation, village communities are always involved in village program decision making, village communities are active in participating in hearings and regarding the determination of the village budget, village communities carry out supervision over the management of village funds so that they can be used in accordance with the program. will be implemented, and the community will provide an assessment of the management of village funds. Therefore, it can be concluded that the results of this research are in line with the opinions or positive responses from respondents, so that if the village community is more involved in determining village policies or programs, the management of village funds will be better or more on target. Temalagi & Silooy (2022) argue that participation is a way for the community to get involved in the village money management process. Starting from planning and continuing through monitoring and evaluation to produce outcomes that are right on target and create community welfare. Participation is a form of community involvement in village administration and village development so that implementation can be in accordance with applicable regulations and in accordance with what has been budgeted. Therefore, the community not only monitors the implementation of each village government program, but the allocation of village funds is also an important thing to pay attention to so that they can be used effectively or optimally. Then, community support can be demonstrated in real terms by participating directly so that each program determined can be achieved with effective use of village funds, so that if the program is achieved it will certainly benefit the community itself. Based on this opinion, the results of this research are supported by research from (Kaiwai, 2020) and (Temalagi & Silooy, 2022).

Based on the results of simultaneous research, it shows that transparency, accountability and community participation have a significant influence on village fund management, because they are obtained based on a significant value of  $0.000 < 0.05$ . This shows that when there is more transparency, accountability, and community involvement in determining village budgets, monitoring the use of village funds, and preparing village programs, village officials will be more optimal in using or managing village funds.

## V. CONCLUSION

Partially, transparency does not have a significant influence on village fund management. Meanwhile, accountability and community participation show a positive and significant influence on the management of village funds. Then, simultaneously transparency, accountability and community participation have a significant influence on village fund management.

## BIBLIOGRAPHY

- Ayem, S., & Fitriyaningsih, E. 2022. Determinan Akuntabilitas Pengelolaan Dana Desa. *Forum Ekonomi: Jurnal Ekonomi, Manajemen dan Akuntansi*, Volume 24, Issue 2, Pages 446-463.
- Elisabeth, D. M., Butar, E. A. B., & br Saragih, R. (2023). Pengaruh Kompetensi Aparatur, Budaya Organisasi, Good Governance, dan Sistem Pengendalian Internal Terhadap Upaya Pencegahan Fraud Pada Pemerintahan Kabupaten Samosir. *Jurnal Ilmiah Accusi*, 5(2), 118-127
- Ghozali, I. 2018. Aplikasi Analisis Multivariate dengan Program SPSS. Semarang: Universitas Diponegoro.



- Hadi, B. 2020. Buku Saku Transparansi dan Akuntabilitas Realisasi APB Desa. Jakarta: Kolaborasi Masyarakat dan Pelayanan untuk Kesejahteraan (KOMPAK) Program kemitraan Pemerintah Australia-Indonesia.
- Hermawan, A., & Yusran, H. L. 2017. Penelitian Bisnis: Pendekatan Kuantitatif. Depok: Kencana
- Jamaludin, Y. 2016. Akuntabilitas Penggunaan Dana Desa di Indonesia Tahun 2015. *Jurnal Ilmiah Administrasi Publik dan Pembangunan*, Vol. 7, No. 1, Hal. 1-13.
- Kaiwai, H. Z. 2020. Analisis Pengaruh Akuntabilitas, Transparansi dan Partisipasi Masyarakat Terhadap Pengelolaan Dana Desa di Kampung Enggros Kota Jayapura. *Jurnal Kajian Ekonomi dan Studi Pembangunan*, Volume VII, Nomor 1, Halaman 1-19.
- Making, A. A., & Handayani, N. 2021. Pengaruh Akuntabilitas, Transparansi, dan Pengawasan Terhadap Pengelolaan Dana Desa. *Jurnal Ilmu dan Riset Akuntansi*, Volume 10, Nomor 10, Halaman 1-15.
- Muhammad. 2018. Birokrasi (Kajian Konsep, Teori menuju Good Governance). Lhokseumawe: Unimal Press.
- Peraturan Pemerintah No. 8 Tahun 2016 tentang Dana Desa  
PP No. 71 Tahun 2010 tentang Standar Akuntansi Pemerintah
- Purba, D. S., Tarigan, V., & Tarigan, W. J. (2023). Pemodelan Laporan Keuangan Gereja Menuju Transparansi dan Akuntabilitas. *Jurnal Ilmiah Accusi*, 5(2), 164-181
- Raba, M. 2020. Akuntabilitas Konsep dan Implementasi. Malang: Universitas Muhammadiyah Malang.
- Rijal, M. S., Handajani, L., & Sakti, D. P. 2021. Akuntabilitas, Transparansi, Partisipasi Masyarakat dan Pengelolaan Alokasi Dana Desa Untuk Meningkatkan Good Village Governance. *E-Jurnal Akuntansi*, Vol. 31, No. 12, Hal. 3301-3313.
- Rusdiana, H. A., & Nasihudin. 2018. Akuntabilitas: Kinerja dan Pelaporan Penelitian. Bandung: Pusat Penelitian dan Penerbitan UIN SGD Bandung.
- Saragih, M., Tarigan, V., & Tumanggor, B. (2023). Analisis Akuntabilitas Dan Transparansi Pengelolaan Keuangan Desa Panombeian Kabupaten Simalungun. *Jurnal Ilmiah Accusi*, 5(1), 54-64
- Siahaan, P. I., & Widajantie, T. D. 2022. Pengaruh Akuntabilitas dan Partisipasi Masyarakat Terhadap Pengelolaan Alokasi Dana Desa dalam Pencapaian Good Governance pada Desa di Kecamatan Air Batu. *Fair Value : Jurnal Ilmiah Akuntansi dan Keuangan*, Volume 4, Number 11, Halaman 4815-4824.
- Simanjuntak, A., Erlina, Zulkarnain, & Adnans, A. A. (2023). The Role of Cognitive Conflict as a Moderating Variable Influence of Organizational Commitment and Attitudes on Implementation of Good Governance and Impact on Fraud Prevention. *Journal of Namibian Studies*, 34, 5070–5086. Hyperlink "<https://doi.org/10.2478/9788366675377-043>"  
<https://doi.org/10.2478/9788366675377-043>
- Simanjuntak, A., Siahaan, S. B., Situmorang, D. R., & Elisabeth, D. M. (2023). Factors Affecting Accountability Government Institution Performance. *Accounting Analysis Journal*, 12(2), 112–122. Hyperlink "<https://doi.org/10.15294/aaj.v12i2.61983>"  
<https://doi.org/10.15294/aaj.v12i2.61983>
- Simanjuntak, A., Situmorang, C. V., & Elisabeth, D. M. (2020). Peran Partisipasi Masyarakat, Akuntabilitas, Dan Transparansi Dalam Mewujudkan Good Governance Terhadap Pembangunan Desa. *Jurnal Ilmu Keuangan Dan Perbankan (JIKA)*, 9(2), 131–142. HYPERLINK "<https://doi.org/10.34010/jika.v9i2.2985>"  
<https://doi.org/10.34010/jika.v9i2.2985>
- Situmorang, C. V., & Simanjuntak, A. (2019). Pengaruh Good Corporate Governance Terhadap Kinerja Keuangan Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia. *Jurnal Akuntansi Dan Bisnis : Jurnal Program Studi Akuntansi*, 5(2), 160. Hyperlink "<https://doi.org/10.31289/jab.v5i2.2694>" <https://doi.org/10.31289/jab.v5i2.2694>

- Situmorang, C. V., & Simanjuntak, A. (2021). Pengaruh Strategic Management Accounting dalam Memediasi Pengaruh Orientasi Pasar, dan Kualitas Pimpinan terhadap Kinerja Keuangan. *Jurnal Akuntansi Dan Bisnis: Jurnal Program Studi Akuntansi*, 7(2), 100–108. [Hyperlink"https://doi.org/10.31289/jab.v7i2.4312"](https://doi.org/10.31289/jab.v7i2.4312)  
<https://doi.org/10.31289/jab.v7i2.4312>
- Soleh, C., & Rochansjah, H. 2014. *Pengelolaan Keuangan Desa*. Bandung: Fokus Media.
- Statistik, B. P. 2023. *Realisasi Penerimaan dan Pengeluaran Pemerintah Desa Seluruh Indonesia [Format Baru] (Ribu Rupiah), 2019-2021*. Retrieved from Badan Pusat Statistik: <https://www.bps.go.id/indicator/13/1977/1/realisasi-penerimaan-dan-pengeluaran-pemerintah-desa-seluruh-indonesia-format-baru-.html>
- Temalagi, S., & Silooy, R. W. 2022. Akuntabilitas, Transparansi dan Partisipasi Terhadap Pengelolaan Dana Desa untuk Mewujudkan Good Governance Pada Desa di Kecamatan Pulau-Pulau Aru Kabupaten Kepulauan Aru. *Accounting Research Unit (ARU Journal)*, Volume 3, Nomor 1, Halaman 39-53.
- Ultafiah, W. 2017. Pengaruh Akuntabilitas, Transparansi dan Partisipasi Terhadap Pengelolaan Dana Desa untuk Mewujudkan Good Governance Pada Desa di Kecamatan Merapi Barat Kabupaten Lahat. *Skripsi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Palembang*, Hal. 1-146.
- Undang - Undang No. 6 Tahun 2014 tentang Desa
- Wijaya, Pudjiarti, E. S., & Winarni, A. T. 2018. *Buku Ajar: Tata Kelola Pemerintah yang Baik (Good Governance)*. Jawa Tengah: Pustaka Magister.