

**The Role of VCB (Village Consultative Body) in the Supervision of the
Management of Village Fund in Indonesia**

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Abstract:

The enforcement of the Village Law results in the very large amount of fund continuously flowing to the villages and each year it always increases. Therefore, it is highly necessary to have a more effective management of it in accordance with development of the priorities in the village. Some problems arise due to the powerful authority to manage the finances and resources but it not balanced with the control in the use of village budgets. A strict supervision from the local community is very important to do so that any deviations, waste, diversion, obstacles, mistakes, and failures in the financial management of the village funds can be avoided, and the goals and objectives are successfully achieved. VCB as the community representatives in carrying out the functions and roles are always involved in the activities starting from absorbing the aspirations of the people, planning, and monitoring so that the utilization of the village funds is in accordance with the public interests and maximally used for the development in order to create a just and prosperous society in all regions of Indonesia. A stricter supervision in the management of the village fund started from empowering the village communities to participate in planning, implementating, and reporting any activities supported by the village funds. It is hughly expected that the involvement of the village community leads to the optimal used of the village funds for the public interests in accordance with the needs of the community.

Keywords: Supervision, Community, Village, Finance

INTRODUCTION AND BACKGROUND OF STUDY

Village Financial Management is the whole activity which includes planning, implementation, administration, reporting and accountability of the village finances. Preventive supervision is a supervision carried out prior to the implementation of the work aiming to avoid various deviations, and errors that might occur. Repressive supervision is a supervision carried out after the implementation of the work aiming to ensure its continuity so that the results are in accordance with the previously determined plan. (Iis Priyatun, 2018, 8-18)

Article 31 of the Minister of Home Affairs Regulation of the Republic of Indonesia Number 110 of 2016 concerns the Village Consultative Body (VCB). VCB has the function and duty to discuss and agree on the drafts of the village regulations together with the village head, accommodate and channel the aspirations of the community and carry out the supervision of the performance of the village head. The task of VCB is regulated in article 32. It is stated that the VCB has duties to dig, accommodate, deliver, manage, channel the aspirations of the community, hold a deliberation of the VCB, carry out the supervision of the performance of the village head.

Laws and Government Regulations have already provided a clear legal umbrella for the VCB so that its existence is highly expected to have such a competency to carry out its role seriously, especially, in terms of the use of the budget and the supervision on the performance of the village head. This mechanism of 'check and balance' will be able to minimize the misuse of village finances. (<https://fajarsumatera.co.id/>)

The application of the Village Law related to the management of the village finance is like a double-edged sword: on one side it gives a high authority, and on another one it opens some opportunities for abuse of authority resulting in some corruptions to occur. The community must also be more empowered to supervise the development of the village in accordance with the community control function so that it can further enhance the financial supervision and the earlier prevention of corruption. The problem

proposed in the study is as follows: How to Increase the role of VCB in supervising the Village Fund in Indonesia?

There are several conditions for the implementation of the effective community monitoring, and they include: (1) The right of the community to obtain the data and information related to the funding and project specifications, as well as terms of reference. (2) The effective pathways and mechanisms for the community to channel the feedback. (3) The procedures that guarantee such a certainty to follow-up the feedback given by the community. (4) The recognition of such community findings. (5) Building awareness and motivation as well as community skills and knowledge in conducting the supervision (Ade Cahyat 2005,: 6)

LITERATURE REVIEW

The Village Consultative Body (VCB) is a representative of the community in the lowest level of government in Indonesia as it is stated in Act Number 6 of 2014 concerning Villages and Article 55 describes that the VCB has the function of: (1) Having a discussion and agreement on a Village Regulation with the Village Head; (2) Accommodating and channeling the aspirations of the village community; and (3) Monitoring the performance of the Village Head. Whereas the Government Regulation Number 43 of 2014 Article 48 states that: In carrying out his duties, authorities, rights and obligations, the village head is required to submit a written statement of the government administration to the Village Consultative Body at the end of the fiscal year.

The Government Regulation Number 43 of 2014 Article 51 states that: (1) The Village Head submits a written report on the implementation of the Administration of Village Government as referred to in Article 48 letter c at the end of the fiscal year to the Village Consultative Body no later than 3 (three) months after the end of the fiscal year. (2) The reports on the implementation of Village Administration as referred to in paragraph (1) shall at least contain the implementation of Village regulations. (3) The report on the implementation of the Village Administration as referred to in paragraph

(1) shall be used by the Village Consultative Body in carrying out the function of controlling the performance of the village head. The description above is clearly explained that the Village Consultative Body has a strategic role in supervising, monitoring, and controlling the use of the village fund so that its misuse or misappropriation can be avoided.

The existence of VCB is expected to increase the level of effectiveness of village development. In the research (Ray Septianis Kartika, 2012: 188) it is recommended that: (2) Maximally empowering the community by involving them in the process of making the accountability reports is highly necessary considering that there are many people in the vicinity who have the potential, adequate knowledge, and capability based on the educational background. (3) Increasing the Village Fund Budget considering that it is very useful for the progress of village development; (4) The community involved in the management of the Village Fund need to receive some supervision from the village government. Whereas in the research of Faizatul Karimah it was suggested that the village government should be able to encourage and improve the level of participation of the community by opening up space for the community to actively take part in it. Organizing such forums for open dialogues between the village government and the community is strongly recommended, and they can be done by having such collaborations with the village government and other social institutions to establish good communication with the community. (Faizatul Karimah, : 62)

With the existence of the VCB it is hoped that the community can be more involved in the accountability of village funds, given that in the villages there are many people who have the potential and adequate educational background and are able to be maximally empowered in the process of making reports. (Ray Septianis Kartika, 2012: 187). Transparency is very necessary to enhance the role of the VCB in monitoring and controlling the village funds, and it is not a threat for the administrators of the village government because the key of the implementation of the development lies in the

participation (Bambang Hudayana: 20) The monitoring of village funds is carried out in stages involving a variety of stakeholders in the village level from the community, the regional government, ministries and financial audit agency and to the Corruption Eradication Commission; Politically VCB also has its function of supervision of village officials in managing the village finances as it does in the legislative body.

VCB also has a role in socializing the planning, implementation, and supervision so that the community is aware of and understands the role of VCB in the management of the Village Fund, and they feel that they are also very much needed in increasing the development of the village. (Suwandi, 2015: 1193) An inhibiting factor in the management of the Village Fund is Human Resources (HR). The lower level of the education of the human resources and the villagers is the main obstacle. On the other hand, they are highly expected to be actively involved in the processes of planning, implementation and accountability, therefore, more qualified HR are seriously needed. In addition, another inhibiting factor is the lack of supervision from the community. (Chandra Kusuma Putra, 1212)

Other potential problems in supervising and monitoring the village funds include (Anoname, 2015) (1) The effectiveness of the Regional Inspectorate in supervising and controlling the financial management of the village is still low. (2) The channels of Community complaints are not well managed by all regions. (3) The scope of the evaluation and supervision carried out by the chief of the sub district (*camat*) is unclear. In the research of Lany it is suggested that the professionalism behavior of public services should always be based on legal, transparent and accountable rules. (Lany Ramli, 2006: p. 47) In the research of Sri Rahayu it is recommended that the importance of further research in preventing corruption by increasing independence in carrying out the supervision of the implementation of the Regional Government and improving some aspects of openness to the public regarding the results of activities and supervision of the implementation of Regional Government affairs. (Sri Rahayu: 2014).

RESEARCH METHOD

A qualitative approach was applied in the research, and it was expected to be comprehensively and in-depth study. The research began with an assessment on the capacity of village officials in managing the village funds. The assessment included some various factors and problems that influence the supervision of the management of the village fund. The research took place in Sidoarjo Regency, East Java, Indonesia. It is a regency city that is close to the capital city of East Java Province so that more factual information on the management of village funds with its various problems could be obtained. It is expected that the results of this study can also be used as a Prototype of other areas.

The main sources of information in this study were the village apparatus of the sub-district and community leaders. Data were obtained by collecting some legal materials and secondary data; the collected legal materials, in the forms of ideas, proposals and arguments, as well as related provisions, were studied carefully so that the essence contained in them was taken into consideration. Some interviews were conducted to obtain some data because they were very appropriate to obtain the data relating to the organizational activities, motivations, feelings, attitudes and so on (Heru Irianto, 2001). In-depth interviews with the intention to explore much deeper and more comprehensive information were conducted in this study. After that the results were discussed in the Focus Group Discussion technique (Bungin, 2001: 172). This technique is suitable for exploring deeper and more comprehensive data from various perspectives and complementary thoughts and corrections. In this study the FGD was used to solicit some information from various parties who were directly involved in the management of the village fund. Some problems relating to various laws and regulation faced by each party could be discussed to find some solutions together so that a more comprehensive and holistic Model Design could be prepared.

PRESENTATION AND DISCUSSION OF FINDING

Village Consultative Body (VCB)

Village Consultative Body (VCB) is a new institution in the village after the enforcement of the regional autonomy in Indonesia. VCB members are representatives of the villagers concerned based on the regional representation determined by democratic means, one of which is by consensus. Some efforts to increase the institutional work at the village level can strengthen the togetherness and improve the participation in empowering the community, the village government, or the VCB can facilitate the implementation of village deliberations. (Eva Widiastutiningrum, 2017)

According to Wahyu (2007: 209) the VCB is an institution that embodies the democracy in the administration of village governance in which its members consist of the head of the community, customary leaders, professional groups, religious leaders and other community leaders. The term of office of a VCB member is six years and can be reappointed or proposed with a subsequent term. The leaders and members of the VCB are not allowed to hold concurrent positions as a village head and apparatus and its members have the function of establishing the village regulations together with the village head, accommodating and channeling the community aspirations.

The regulation of the Minister of Home Affairs of the Republic of Indonesia Number 110 of 2016 Article 1 concerns the village consultative body. The Village Consultative Body, hereinafter abbreviated as VCB or referred to by other names, is an institution that carries out the government functions and its members are the representatives of the villagers based on the regional representation and they are determined democratically. Village Deliberation or referred to by other names is Deliberation between the Village Consultative Body, the Village Government, and community elements organized by the VCB to agree on the strategic matters. Article 3: The purposes of the VCB regulation in this Ministerial Regulation are to: a. reinforce the role of VCB in the administration of Village Government; b. encourage VCB to be able to accommodate and channel the

aspirations of the village community; and c. promote VCB in realizing good governance in the village. Article 8 states: (1) The filling of VCB members based on the representation of women as referred to in Article 6 letter b is conducted to elect 1 (one) woman as a VCB member. Article 31 states that VCB has the functions to: a. discuss and agree on the Village Regulation Draft with the Village Head; b. accommodate and channel the aspirations of the village community; and c. supervise the performance of the Village Head. Article 32 explains that VCB has the tasks to: a. explore the aspirations of the community; b. accommodate the aspirations of community; c. manage the aspirations of community; d. channel the aspirations of community; e. hold the deliberations of VCB; f. hold the village meetings; g. form an election committee of a village head; h. organize some special village meetings for the election of the recall of a village head; i. discuss and agree on a draft of the Village Regulation with the Village Head; j. carry out the supervision of the performance of the Village Head; k. evaluate the reports on the implementation of the Village Government; l. create a harmonious working relationship with the Village Government and other Village institutions; and m. carry out other tasks stipulated in the provisions of the legislation. The implementation of the Monitoring of the Performance of the Village Head is regulated in Article 46, and it is explained that 1) VCB supervises the performance of the Village Head. 2) the implementation of the supervision as referred to in paragraph (1) shall be carried out through: planning of Village Government activities; implementation of activities; and reporting on the administration of the Village Government. (3) The forms of VCB supervision as referred to in paragraph (1) are monitoring and evaluating. Supervising the management of village funds by VCB is regulated in Article 52, and it describes that 1. VCB supervises through monitoring and evaluating the implementation of the tasks of the Village Head. 2. Monitoring and evaluating as referred to in paragraph (1) are the planning, implementation and reporting of the administration of the Village Government.

The community is the main stakeholder in the implementation of the development in the village. In carrying out prioritizing the use of village funds in an accountable and transparent manner, the community can participate through: a. Writing the complaints or problems regarding the use of village funds to the crisis center and, b. Village assistance includes the process of using village funds in accordance with statutory provisions, and/or c. Having such a study, monitoring and publication of such good and bad practices of villages in implementing the priority and the use of village funds according to authority. (I Nyoman Shuida, 2016 100)

Management of Village Fund

According to Article 1 Paragraph 1 of Act Number 6 of 2014 regarding Villages (Desa) it is stated that Villages (Desa) are villages (desa) and customary villages (desa adat) or referred to by other names, hereinafter referred to as Villages (Desa), are legal community units that have territorial boundaries authorized to regulate and administer the government, interests of the local communities based on the community initiatives, rights of origin, and/or traditional rights recognized and respected in the government system of the Unitary Republic of Indonesia. Referring to article 1 number 10 of the Village Law, it is explained that Village Finances are all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations.

To realize the integrated Village Fund in the frame of effectively managed Village Budget and Expenditure (APBDes/VBE), it must be supported by Human Resources (HR) who are reliable in carrying out the administration of the government tasks in the development, the availability of main facilities and infrastructure to support the progress and the implementation of development in the village, and the learning process of the community related to the management and use of the Village Fund (MUVF). (Lilis Sufiana, Nur Diana, 2016,)

Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages and Indigenous Villages (Desa Adat) which are transferred through the regency/city Regional Revenue and Expenditure Budget and are used to finance the governance or administration of government, development, community empowerment, and social activities. Village finance is regulated in Articles 71-75 of the Village Law. In Article 71 paragraph (1), it is stated that Village Finances are all village rights and obligations which can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. The management of Regional finance based on the essence of the concept of Good Governance can be realized in the management of the regional finance based on the good financial governance so that the act of the management of the regional finance must be based on the principles of Good Financial Governance with the legal normative and sociological empirical validity. (Soekarwo 2005: 263) In the provisions of Government Regulation 60 of 2014 Article 19 it is stated that 1) Village Funds are used to finance the administration of the government or governance, development, community empowerment and social activities. 2) Village Funds as referred to in paragraph 1 are prioritized for the development and community empowerment. Article 20 states that the use of Village Funds refers to the Medium Term of Village Development Plan and the Work Plan of Village Government.

In order for the Village Head and his apparatus to be able to manage the village finance in an accountable manner, the following things are strongly needed to prepare: (<http://desa-mangun.blogspot.co.id/2016>): (1) Integrity of the village head and apparatus. Integrity is the first thing that must be fused and united inside the spirit of the village head and village officials. (2) Governance. The second thing that must be considered is the accountability which must be in the form of a simple but strong and transparent system. (3) HR capacity. The competency of the financial managers are seriously needed to manage the finance well. (4) Community Supervision. One of the

security valves to avoid corruption is the direct supervision from the community. Article 28 of Government Regulation No. 79 of 2005 concerns the Regional government affairs controlled, monitored, and evaluated by the Inspectorate related to the implementation of government affairs in the villages. There are several reasons why there are lower leakages when they are viewed from a monitoring point of view. First: The high commitment of the elements of the village government and VCB to carry out the realization of village autonomy and development. Second: Cultural supervision. It means that the community will spontaneously conduct the supervision and monitoring using the media available in community forums. Third: The transparent implementation of the management of the budget and development system. (Bambang Hudayana: 16)

In a viewpoint of micro, there are three main things that hamper the supervision of the management of state finances and they are as follows: (a) Less synergy in supervision (b) Weak Internal Control. (c) Weak Supervision in Policy. While in macro terms, there are four things: (a) Political interests of regional head. (b) Lack of exemplary leadership. (c) Lack of Commitment of political elites to Good Governance. (d) Complexity of guidance and supervision system. (Herini Siti Aisyah, 2011: 99) In the Minister Regulation of the Development of Underdeveloped Villages and Transmigration Number 21 of 2015 it is stated that Fund concerning the Determination of Priorities in the Use of the Village Funds of 2016 related to the implementation of the functions of fostering, monitoring, evaluating and supervising has been regulated and carried out by (a) district/city government, (b) village government and VCB, and (c) community participation (INyoman Shuida, 2016: 98) The Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning the Regulation of the Implementation of Act Number 6 of 2014 regarding Villages Article 49 states that (1) Reports on the implementation of the Administration of the Village government as referred to in Article 48 letter a shall be submitted to the regent/mayor through the camat/chief of district or other designation no later than 3 (three) months after the end of

the fiscal year. (2) Reports on the implementation of the administration of the Village Government as referred to in paragraph (1) shall at least contain: a. accountability of the implementation of the administration of the Village Government; b. accountability of the implementation of the development; c. implementation of community development; and d. implementation of community empowerment. (3) The reports on the implementation of the administration of the Village Government as referred to in paragraph (1) is used as the evaluation materials by the regent/mayor for the basis of guidance and supervision.

One of the inhibiting Factors in the Management of Village Fund (Faizatul Karimah, 61) includes the existence of a paternalistic culture that is still strongly inherent in the village community. The above condition results in that not all of the community members know about the existence of the management program of the village fund, and automatically there is a lack of their supervision in the implementation of the activities. The other constraints in the management of the regional finances include: the Application of legal politics, Political will of local governments, lack of Human Resources with good competence. (Tatiek Sri djamiati, 2014: 62)

Role of VCB in the Supervision of Village Fund

Village funds must be closely monitored and strictly controlled from upstream to downstream. This kind of supervision is very important to minimize the misappropriation of the funds for the village development, and villages as the axis of national defense can be realized. There are several monitoring and controlling mechanisms for the village funds: (Corruption Eradication Commission, 2015: 23-24) and one of them is carried out by the VCB as a supervisory institution for the performance of the Village Head, among others, through the responses to the responsibility of the Village Head and community complaints submitted through VCB (articles 55 and 82 of the Village Law). VCB has the function to: a. discuss and agree on the Draft of Village Regulation with the Village Head; b. accommodate and channel the aspirations of village

communities; and c. monitor the performance of the village head. The provision of article 55 letter c states that the Village Consultative Body (VCB) has the function of supervising the performance of the village head. Based on the Village Law, it is highly expected that the Village Consultative Body (VCB) as an institution with its supervisory function is able to carry out its role seriously, especially in terms of the use of the budget. Laws and Government Regulations have already provided a clear legal umbrella so that it is not necessary for the Village Consultative Body (VCB) to hesitate in carrying out its functions to supervise the performance of the village head. VCB also has a function to supervise the village officials in managing village finances like the function of the legislature. The community has the guaranteed right of supervision to monitor and respond to the accountability of the Village Head's report (article 82 of the Village Law). The community supervision to the village officials in managing the village finances is supported by the obligation for villages to provide a Village Information System as an implementation of the provisions of the community's rights to obtain such information (articles 26, 55, 82 of the Village Law).

The Government Regulation Number 43 of 2014 Article 48 Point c states that the village head is required to submit a written report on the administration of government to the Village Consultative Body (VCB) at the end of the fiscal year. Then further in Article 51 it is stated that: a. The Village Head submits a report on the implementation of the administration of the Village Government as referred to in Article 48 letter c at the end of the fiscal year to the Village Consultative Body (VCB) in writing no later than 3 (three) months after the end of the fiscal year. b. The report on the implementation of the Administration of the Village Government as referred to in paragraph (1) shall at least contain the implementation of Village regulations. c. The report on the implementation of the Administration of the Village Government as referred to in paragraph (1) is used by the Village Consultative Body (VCB) in carrying out the function of monitoring the

performance of the village head. (Article 51 of the Government Regulation number 43 of 2014 concerning the Regulations of the Implementation of the Village Law)

Village finance is managed based on the principles of village financial management stipulated in the Minister Regulation of Home Affairs Number 113 of 2014. They must be transparent, accountable, participatory and carried out in an orderly and budgetary discipline with the following descriptions: (Sujanto, 1987: 17) (1) Transparent. It is the principle of openness that enables the community to find out and get access to the widest possible information about the village finances. It opens up to the community's right to obtain true, honest and non-discriminatory information about the administration of village government and observe the provisions of the laws and regulations; (2) Accountable. It is the realization of the obligation to account for the management and control of the resources and the implementation of policies entrusted in the framework of achieving the stated objectives. The principle of accountability determines that every activity and the final outcome of village governance activities must be accountable to the village community in accordance with statutory provisions; (3) Participatory. It is the administration of village government which includes the village institutions and elements of the village community; (4) Orderly and budgetary discipline. It means that the village financial management must refer to the rules or guidelines that underlie it. The cycle of the village financial management includes planning, implementation, administration, reporting and accountability with a period of 1 (one) fiscal year, from January 1 to December 31 (Financial and Development Supervisory Agency, 2015: 33).

In terms of monitoring the village funds, the clerics (kyai) and ulama or other community leaders has a very important, strategic role in the success of the village development program because so far they have informally been the role models for the community. The community leaders can play an active role in supervising, monitoring, and controlling the use of village fund in accordance with the allocation and empowering the village economy through the establishment of Village-Owned Enterprises (VOE). In

addition, as religious leaders and role models of the surrounding community, they have a real role in assisting the village development programs. They can also build a *silaturahmi* or brotherly social relation and synergies with other elements of the community to supervise and monitor the use of village funds according to the allocations and purpose and be able to provide tangible benefits for the progress of the village and the welfare of the community related to the Village budget (<http://www.tribunnews.com>)

The supervision by the VCB is in accordance with Article 82 of the Village Law which expressly states that the right of the community to obtain information and is actively involved in supervising and monitoring the implementation of development. For the rights of the community to be properly fulfilled, this article contains the obligation of the village government to provide any kind of information of the development plans which will be implemented so that the community is able to supervise and monitor the implementation of the village development.

CONCLUSION

After the enforcement of the regional autonomy in Indonesia, the Village Consultative Body (VCB) is established as a new institution in the village reflecting that Indonesia is a democratic country and implements democracy from the lowest to the highest level of government; VCB representatives are determined in democratic ways, and one of which is by consensus agreement. Any efforts to improve the institutional work at the village level can strengthen togetherness and increase participation in community empowerment. The village government or VCB has an important and strategic role in supervising, monitoring and controlling the management of the village fund.

Various laws and regulations in Indonesia have already regulated the role of VCB as the legislative body at the village level, and as the lowest level of government. The village government is as the cutting edge of the country in realizing the ideas of prosperity and justice for all Indonesian people. In carrying out the functions and roles,

VCB as the community representatives, always involves the people, absorbs the community aspirations, plans and monitors the management of the village funds so that the utilization and allocations are in accordance with the public interests and provide benefits as much as possible for the development in order to create a just and prosperous society in all regions of Indonesia. Some kinds of assistance in the development of Human Resources are strongly needed to optimize the role of VCB. The village apparatus related to the management of the village fund must be well guided due to the complexity of laws and regulations in the transparent and accountable management of the village funds.

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