

The Role Of Village Officials In The Transparency And Accountability Of Village Fund Management

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Abstract

Most cases of corruption occur due to a lack of transparency and accountability by village officials who exaggerate the use of village funds and make false financial reports. Therefore, the active role of each village apparatus is required to be maximized to avoid unwanted things from happening. This study aims to describe the role of village officials in the transparency and accountability of village fund management in Pammesakang Village, Bua District, Luwu Regency. This research uses a Qualitative method, where this research describes the data that the researcher has collected, including data from interviews and documentation during the research. The location in this research is Pammesakang Village. The results of this study indicate that the role of village officials in the transparency and accountability of village fund management in Pammesakang Village in 2023 as a whole can be said to uphold the principles of transparency and accountability in every implementation of activities from the beginning of planning to reporting on village fund management and also village officials refer to the regulation of the minister of home affairs number 113 of 2014.

Keywords: Village Apparatus; Transparency; Accountability; Village Fund Management

1. Introduction

The central government has given permission to communities to manage and develop their own areas as a result of Law No. 6/2014 on villages. Village finance as referred to in the Regulation of the Minister of Home Affairs No. 20/2018 on Village Financial Management is the fulfillment of village rights and obligations, including everything that is worth money or goods related to the village [1]. The Minister of Home Affairs Regulation Number 113 of 2014 concerning Guidelines for village financial management includes various processes, starting from planning, implementation, administration, reporting, to accountability, which can be used as guidelines in village management [2].

Based on the monitoring results of Indonesia *Corruption Watch* (ICW) throughout 2015-2022, since village funds were disbursed, the KPK has investigated 851 corruption cases. Of the 851 cases of village fund corruption, the perpetrators were 973 people and 50 percent of them were village heads. Others are village officials, such as treasurers (Panuluh, 2023). One of the The introduction should be concise but informative. In the first paragraph, objectively discuss current issues. Connect by outlining the actions taken by previous researchers in addressing the same problem, focusing on their methods and results. Identify aspects that have not been explored or overlooked by previous research and provide scholarly criticism of previous studies. corruption cases in the management of village funds can be seen in the case of Padang Kamburi Village, Bua Ponrang Subdistrict, Luwu Regency, namely the misappropriation of village funds for 3 years from 2019, 2020, and 2021. After being audited by the Supreme Audit Agency (BPK) Inspectorate of Luwu, it was found that the state lost around IDR 389 million [3]. This corruption case occurred due to a lack of transparency and

accountability by village officials, involving the misuse of village funds, the creation of false financial reports, and corrupt practices. To overcome this problem, village officials need to implement mechanisms to increase transparency in the management of village funds and better accountability at the village level.

According to [4] transparency guarantees the public's freedom to access information about government administration, including details of policy formulation and implementation, procedures, and results. Transparency opens access to information related to the management of village funds to the public so that people who get clear and easily accessible information can more easily monitor and assess the performance of village officials. With transparency, the potential for corrupt practices can be reduced because the actions of village officials will be more easily monitored by the community and interested parties.

Accountability is the obligation to convey and report everything that is the authority of the village head and his deputy, who has the authority to demand accountability [5]. Accountability ensures that village officials are responsible for good financial management. This includes accurate recording, clear financial reporting, and monitoring the use of village funds in accordance with applicable regulations. Accountability can be a barrier to corrupt practices. When village officials realize that their actions will be held accountable, they tend to be more careful and avoid misusing village funds.

Pammesakang Village, Bua Sub-district, Luwu Regency is one of the villages that in 2022 and 2023 received a village fund budget from the central government. The details of the amount of village revenue obtained by Pammesakang Village can be seen in the table below:

Table 1. Pammesakang Village Revenue Details for 2022 & 2023

No.	Funding Source	Total	
		2022	2023
1	Village Original Income	IDR 9,652,500	Rp...
2	Village Fund	IDR667	,377,000 Rp735
3	Village Fund Allocation	Rp12	,044,532 Rp314,715,000
4	Tax and Levy Revenue Section	Rp292	,732,000 IDR13
5	Other Income		IDR1,210,098 Rp...
	TOTAL	Rp983	,016,130 IDR 1,063,643,106

Source: Village Government

The very large village fund budget must be managed as well as possible. The active role of each village apparatus is required to be maximized to avoid unwanted things. Therefore, accountability and transparency requirements in the management and use of the village budget must be met.

Results from research conducted by [6] Village officials have played a role in the management of village funds but only the village secretary and village head play a role because of the lack of knowledge of other village officials about the management of village funds. Meanwhile, in previous research conducted by [7] Village officials play an important role in managing village finances and overall village operations, as regulated in the Minister of Home Affairs Regulation Number 113 of 2014.

With different backgrounds and characteristics in each village. Researchers conducted further research using qualitative methods. The Minister of Home Affairs Regulation Number 113 of 2014 was used in this study to determine the extent of the role of village officials in the

transparency and accountability of village financial management. This research also aims to describe the role of village officials in the transparency and accountability of village fund management in Pammesakang Village, Bua District, Luwu Regency. The findings of this study are expected to be taken into consideration in the management of village finances in the future.

2. Methodology

The type of research used in this study is descriptive research with a qualitative approach. This research describes the data that researchers have collected, including data from interviews and documentation during the research. The location in this research is Pammesakang Village, Bua Sub-district, Luwu Regency, the research was conducted using informants including the village head and village officials, namely the village secretary, treasurer, village assistant, hamlet head, and local residents.

In this research, documentation studies, observation, and interviews were used as data collection methods. Brief descriptions, charts, relationships between categories, and visual and other aids were used to present the data. Making conclusions about the meanings that emerge from the data by first describing, clarifying, or validating the data that will be interpreted in a qualitative narrative.

3. Result and Discussion

The Role of Pammesakang Village Apparatus

The Pammesakang Village Apparatus is the apparatus authorized to oversee the funds that enter the village account and manage its administration in order to serve and protect all villagers. Pammesakang Village Apparatus must carry out their responsibilities in accordance with the mandate given. The supervisor in charge of overseeing the entry of village money into the village account is Pammesakang Village. The role of each village official is as follows:

3.1. Result

The role of the Pammesakang Village Head

The village head is responsible for all management of village funds that enter the village account. As the person in charge of every action taken by the village government. In carrying out their duties and implementing actions that have been approved and planned, village officials are always coordinated by the village head. Before carrying out activities to use the village fund budget, the first step will be the planning process of the draft APBDesa by the village head and BPD. Community meetings can be a good starting point for the planning process as these meetings allow the community to voice their expectations and suggestions regarding how village funds should be used in terms of village development. When the village meeting has produced an agreement, the village head and village officials will produce the RPJMDesa and then another meeting will be held regarding the RPJMDesa agreement and will become the Village Development Work Plan (RKPDDes). After completing the drafting of the APBDes based on the RKPDDes, the Village Head, and BPD then include community leaders and elements of village institutions in Pammesakang Village to agree on the APBDes.

In the process of implementing village funds, the Pammesakang Village Head is the supervisor and person who initiates activities in the implementation of village funds in Pammesakang Village where the village head in the implementation of village funds cooperates with village officials in adjusting a program in the village. The Village Head is tasked with authorizing and re-examining the cost budget details (RAB) and SPP that have been submitted by the village secretary. In the administration process carried out by the treasurer, the Pammesakang Village Head must approve and be involved in the preparation of the realization report and accountability report for the realization of the APBDesa implementation and then submit each report on the realization of the APBDesa implementation to the Bua District government, while the accountability of the village fund budget to the community is by publishing it openly to the Pammesakang Village community.

The discussion above is based on the results of an interview with the Head of Pammesakang Village as follows:

"Kisman (2023), My role as the village head in the process of implementing village funds is always active in managing village funds so that I and the village apparatus work together in adjusting a program in the village. I as the government and the person in charge of the village must supervise all village officials who manage the village funds. I also provide input on the draft APBDesa and APBDesa budget that must be discussed and must get permission from the aspirations of the community and BPD so from that element we all plan the draft APBDesa that is finalized proposals from the village apparatus. Meanwhile, the draft APBDesa is indeed discussed by me and the BPD, but it must also include all community leaders and elements of village institutions in the village. In the RAB, I have to double-check whether it is in accordance with what we want or not because all of that is responsibility, so there should be no mistakes in realization, that's why I am involved in the preparation of the accountability report for the realization of the APBDesa. I or the village government must inform the accountability of the APBDesa realization to the Bua District government. Budget accountability is also published openly whether this budget is realized or not it is conveyed openly to the public "

The role of the Pammesakang Village Secretary

Assisting the Village Head in organizing and overseeing the management of village funds and preparing reports is the responsibility of the Pammesakang Village Secretary. The Pammesakang Village Secretary in the planning process joins in preparing the RPJMDesa and also prepares the Draft Village Budget (APBDes) based on the RKPDes and then submits the results of the Draft Village Budget to the village head and BPD for further discussion. In the preparation of the budget, the village secretary does it starting from January to the end of the year in December where the village secretary and village officials make budget details and then the proof of receipts and expenditures for the preparation of the APBDesa will be verified. The Pammesakang Village Secretary also manages village funds based on Permendagri No.113 concerning guidelines for managing village funds.

The above discussion is based on an interview with the Secretary of Pammesakang Village as follows:

"Amiruddin (2023), In the preparation of the Raperdes APBDesa I did it together with fellow village officials then in connection with controlling the implementation of activities that have been determined in the APBDesa we still have to plan because this is our budget preparation starting from January until the end of the year in 12 months so we have to control everything we calculate in detail what is budgeted. Then the proof of receipt and expenditure of the APBDesa will be verified. In managing village funds, I do it well based on Permendagri No.113 concerning guidelines for managing village funds".

The role of the Pammesakang Village Treasurer

The Pammesakang Village Treasurer has the task of administration in the village government which conducts and compiles budgets and manages finances such as receiving, storing, depositing and paying. The Pammesakang Village treasurer also prepares reports in accordance with existing regulations that refer to Permendagri 113 of 2014 starting from recording to reporting where the process of preparing the report is carried out in the Siskeudes application and the book closing reporting process is carried out on time, namely every three months. In terms of Raperdes planning, the treasurer also participates in village meetings and conducts discussions with the Village Head regarding the draft village fund budget.

Accountability for the realization of the APBDesa implementation is also quite well carried out by the Pammesakang Village treasurer where each budget is always discussed by including the community for deliberations regarding the budget and village development planning. In terms of transparency, the treasurer does so by installing village fund budget billboards every year next to the village office and also the Pammesakang Village community who want to know about cash in and cash out records can be accessed. The accountability of the Pammesakang Village treasurer to the community is also by distributing additional food budgets to the community where the treasurer is assisted by cadres. The obstacles faced by the treasurer in the process of managing village funds are still lacking in knowledge of report management. The Pammesakang Village Treasurer is the person who most often participates in village fund management coaching.

The above discussion is based on an interview with the Pammesakang Village Treasurer as follows:

"Herani Firman (2023), My role as treasurer is to prepare budgets and manage incoming and outgoing finances such as receiving, storing, depositing and paying. I carry out recording to reporting in accordance with Permendagri 113 of 2014 where I do it by inputting the siskeudes application. In reporting the management of village funds, thank God, my dear did it on time by reporting the closing of the book every three months. Regarding the Raperdes planning, I participated in the deliberations at the Village Office, I also held discussions and provided input to the village head regarding the draft village fund budget. Alhamdulillah, I am good in conducting accountability for the realization of the implementation of the APBDesa, I do it transparently, namely by conducting discussions and calling the community to deliberate on the existing budget and every year I and other village officials replace the billboards next to the Village Office. During discussions with the community, I and other village officials always explain the village budget to the community. If people want to know about the recording of cash in and cash out of village funds, they can come to the village office to access it, but this

budget cannot be published in general because it is not yet informative for Pemasakang Village. If there is a budget for the distribution of additional food, the cadres and I participate in distributing the budget to the community. If my obstacles in managing village funds are still lacking in knowledge of report management, but if I participate in village fund management coaching, I often go".

The role of Pammesakang Village Facilitator

The task of the village facilitator is to facilitate and assist the activities of data collection, planning, implementation, and supervision of village development. In the process of planning the village fund, the village facilitator participates in the village deliberation by facilitating the village government in preparing planning documents starting from the LKPDS document of the annual village work plan where when there is input from the community in the deliberation the village facilitator will record it and then it will be poured back into the next document, namely the APBDesa document.

Village facilitators also provide input in the draft village plan to the village head, namely input on direct cash assistance, food security programs and stunting reduction. In terms of accountability to the community, village assistants provide services to the community, provide the widest possible information to the community regarding the use of village funds, and create information boards on plans and realization of the use of village funds. In managing village funds, village facilitators ensure that the village government uses funds in accordance with the existing technical guidelines and presents a village government that is responsible to the community.

The above discussion is based on an interview with the Pammesakang Village Facilitator as follows:

"Muhammad Yunus (2023), I as a village facilitator play a role in planning village funds, namely by facilitating the village government in preparing planning documents starting from the LKPDS document, the annual village work plan, then ensuring that the proposals in each deliberation are set out in the form of documents, then archiving the documents to be re-expressed in the next document, namely the Village Budget document. In terms of providing input in the Raperdes, I provide input in relation to the village fund user file which is stipulated in each village ministerial regulation and will also be updated every year for this year 2023, one of the references to the village government plan for 2023 is the village regulation No. 13 of 2023 which instructs the village government to budget the first one related to direct cash assistance then the second one is related to the handicap program and the third one is related to the reduction of stunting in the village. My form of accountability to the community is to provide the widest possible information to the community regarding the use of village funds, the second is to provide services to the community, then the third is to make information boards related to the plan and then the realization of the use of village funds and then make an accountability report to the public. My role as a village facilitator in managing village funds is the first is to ensure that the village government uses village funds in accordance with the existing jubnis starting from the village government then regent regulations and then regulations relating to the use of village funds then when the importance is how to make the village government responsible to the community starting from presenting them at every

meeting then involving them in every planning then involving them in supervision and involving them in accessing information in the village like that ".

The Role of the Hamlet Head of Pammesakang Village

The head of Pammesakang hamlet has the task of implementing the area and carrying out his duties in the area according to his authority. In terms of planning, the hamlet head conducts hamlet meetings held in each hamlet area. The hamlet head will absorb the aspirations of the community in his area in order to know the problems and needs of the hamlet community that will be conveyed during the village deliberation. The dusun head supervises and implements development in their respective areas. The accountability carried out by the hamlet head to the community is to carry out and supervise programs for the poor, namely direct cash assistance, renovation of uninhabitable houses, then some assistance from the center such as PKH, PIB, Raskin assistance and several other assistance.

The discussion above is based on an interview with the Head of Pammesakang Village Hamlet as follows:

"Lukman (2023), My role in planning is to conduct hamlet deliberations held in each hamlet, usually in the deliberations I as the head of the hamlet will record community input such as their needs, current problems, and community input regarding village development programs from here I will later get all of this community input during villagedeliberations with the village head and village officials. I also supervise the implementation of village development in the dusun. As for my accountability to the community, when there are programs such as BLT, uninhabitable house renovation, as well as some assistance from the center such as PKH, PIB, Raskin assistance, I supervisethe implementation of the program ".

From the results of interviews conducted with the Pammesakang Village Apparatus, the Pammesakang Village Apparatus is involved in the stages of village fund management starting from the Village Head to the Hamlet Head participating in matters ranging from planning to accountability in terms of budget realization in accordance with the APBDes and accompanied bythe principles of Transparency and Accountability.

3.2. Discussion

The Role of Village Officials in the Transparency of Village Fund Management in Pammesakang Village



Figure 1. Pammesakang Village APBDes billboard for 2023

Based on the picture of the 2023 APBD billboard above, the overall budget planned and budgeted has been realized and where the billboard is installed next to the Pammesakang village office so that the public can find out the entire village fund budget. The installation of billboards that have been carried out by the Pammesakang village apparatus is a form of transparency of the Pammesakang Village Apparatus for the use and management of the Village Fund Budget to the government and to the community as stakeholders related to village funds.

Pammesakang Village Apparatus in terms of transparency is in accordance with the Transparency Indicators of Village Fund Allocation Management according to Permendagri 113 of 2014, namely (1) Recording incoming and outgoing cash can be accessed by the public, and there is an announcement board about information on funds used to carry out an activity, (2) The realization report and accountability report for the realization of the village budget are informed to the public in writing and can be easily accessed by the public at the village office, (3) There is a village budget billboard installed next to the village office so that the public can find out the details of the entire village fund budget, (4) In previous years, according to information from the Village Secretary, the Realization Report and Accountability Report for the Realization of ADD Implementation were submitted to the Regent through the sub-district head by the Village Head. Transparency is the right of all levels of society to know about development activities that come from government funds whose main purpose is for

community empowerment, such as ADD funds. Transparency measures the level of security of the management in carrying out development activities.

Agency theory can play an important role in improving the transparency of village fund management by village officials. Agency theory helps in understanding the interests between principals (owners of village funds, such as village communities or the central government) and agents (village officials responsible for fund management). This understanding is important for designing transparency mechanisms that meet the principal's expectations. The concept of transparency is a key element in agency theory. In the management of village funds, it is important to maintain transparency in the use of funds and make information related to the availability of funds and their use easily accessible to villagers. This can improve public accountability and help prevent corrupt practices. Agency theory can provide guidance on the importance of delivering clear and understandable information to the principal (village community or central government). Village officials should ensure that financial reports and information related to village funds are well organized and can be easily accessed by the public. Agency theory encourages agents (village officials) to be responsive to community input and questions regarding the management of village funds. Communication and consultation mechanisms with the community can help create an environment where transparency is prioritized.

The Role of Village Apparatus in the Accountability of Village Fund Management in Pammesakang Village

Table 2. Pammesakang Village Government's APBD Realization Report for the Year 2023

APBDesa REALIZATION REPORT PAMMESAKANG VILLAGE GOVERNMENT KECAMATAN BUA LUWU DISTRICT FISCAL YEAR 2023				
Descriptio N	Ref .	Budget(Rp)	RealizatioN (Rp)	More/ (Less) (Rp)
INCOME				
Village Original Income		7.595.000,00	0,00	7.595.000,00
Transfer Income		1.063.643.106,00	815.152.800,00	248.490.306,00
Village Fund		735.063.000,00	500.437.800,00	234.625.200,00

Tax and Retribution Revenue Sharing	13.865.106,00	0,00	13.865.106,00
Village Fund Allocation	314.715.000,00	314.715.000,00	0,00
Other Income	920.332,00	1.176.413,00	256.081,00
TOTAL INCOME	1.072.158.438,00	816.329.213,00	255.829.225,00
SHOPPING			
FIELD OF VILLAGE GOVERNMENT ORGANIZATION	419.189.945,00	284.880.500,00	134.309.445,00
FIELD OF VILLAGE DEVELOPMENT IMPLEMENTATION	348.447.490,00	181.587.500,00	166.859.990,00
FIELD OF COMMUNITY DEVELOPMENT	53.415.000,00	37.915.000,00	15.500.000,00
FIELD OF COMMUNITY EMPOWERMENT	81.000.000,00	44.400.000,00	36.600.000,00
FIELD OF DISASTER MANAGEMENT, EMERGENCY AND DESIGNING VILLAGE	81.150.000,00	61.350.000,00	19.800.000,00
AMOUNT OF SPENDING	983.202.435,00	610.133.000,00	373.069.435,00
SURPLUS / (DEFICIT)	88.956.003,00	206.196.213,00	(117.240.210,00)
FINANCING			
Financing Receipt	11.043.997,00	0,00	11.043.997,00
Financing Expenditure	100.000.000,00	100.000.000,00	0,00
NET FINANCING	(88.956.003,00)	(100.000.000,00)	11.043.997,00
SILPA/SILPA CURRENT YEAR	0,00	106.196.213,00	(106.196.213,00)

Source: Village Government

Based on the realization report on the implementation of the APBDes above, overall activities planned and budgeted have been realized such as activities related to village governance, village development, community development, community empowerment, disaster management, emergency and urgent villages are in the use of village funds received by Pammesakang Village in the preparation and preparation of realization reports. The Budget Realization Report that has been carried out by the Pammesakang Village Apparatus is a form of accountability of the Pammesakang Village Apparatus for the use and management of the Village Fund Budget to the government and to the community as stakeholders related to village funds.

The role of Pammesakang Village apparatus in the accountability of village fund management in Pammesakang Village shows that the Pammesakang Village government has carried out accountability for village fund management. The Pammesakang village government apparatus participates in the planning process by creating a plan for the use of the village fund budget through village meetings and hamlet meetings. These meetings deliberate on the main objectives and priorities for the use of the Pammesakang Village budget. Village officials will work together to prepare the necessary documents, such as the RPJMDes, RKPDes, and Village Regulations related to the Village Budget, in accordance with the aims and objectives. Village officials collaborate and support each other in carrying out their

respective duties. In terms of administration, the village treasurer records everything and is assisted by other village officials in terms of equipment in order to fulfill their responsibilities in organizing superior village governance. The realization report on the implementation of the Village Budget is prepared by the Pammesakang Village treasurer through the Siskeudes application. This report is part of the reporting process carried out to convey matters relating to the results of work during one period to the Regent or Mayor represented by the sub-district head, in the accountability of village officials. While the accountability process is accompanied by supervision handled by supervisors from Bua District.

The application of agency theory in the management of village funds can help create a more transparent, accountable, and efficient relationship between the village community and the village officials responsible for the funds. Agency theory helps in designing a clear contract between the principal (village community or central government) and the agent (village apparatus). A good contract should clearly define duties, responsibilities, and expectations, including the rules for managing village funds. This helps to reduce potential conflicts of interest and improve accountability. Within the framework of agency theory, village officials should demonstrate a commitment to public accountability by proactively conveying information about village fund management to the community. This can increase the level of transparency and public trust in fund management. Agency theory can be used to design performance evaluation mechanisms for village officials. By setting clear performance indicators, principals can measure the extent to which agents have fulfilled their duties and responsibilities in the management of village funds.

4. Conclusion

Based on the results of the research and discussion described above, the role of village officials in the transparency and accountability of village fund management in Pammesakang Village, Bua District, Luwu Regency in 2023 as a whole can be said to uphold the principles of transparency and accountability in every implementation of activities from the beginning of planning to reporting on the management of village funds and also village officials refer to the regulation of the minister of home affairs number 113 of 2014.

Village officials as implementers of government and village administrators should continue to be able to attend training in an effort to improve performance and expertise and knowledge in accordance with their fields in order to carry out their duties more optimally and professionally. It is hoped that village officials will continue to improve the delivery of the use and planning of the Pammesakang APBDes in order to achieve the principles of transparency and accountability of the performance of the Pammesakang village government and in the delivery of each activity can be done by making announcements through mosque loudspeakers or pamphlets in each area so that the Pammesakang village community can know and understand all activities carried out by the village.

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