



## Accountability of village fund management in north malinau sub-district malinau district north Kalimantan province

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### ABSTRACT

To create accountability to the public, the role or participation of the community is needed to express their aspirations and contributions in the preparation of APBDes planning. The objectives of this research are 1). To analyze the implementation of accountability in village fund management in North Malinau District, Malinau Regency, North Kalimantan Province, 2). To analyze the obstacles in implementing accountability in managing village funds in North Malinau District, Malinau Regency, North Kalimantan Province. This research uses qualitative methods with data collection techniques using observation, interviews and documentation. The results in this study show that 1). Implementation of Village Fund Management Accountability in North Malinau District, Malinau Regency, North Kalimantan Province based on Accountability for Probity and Legality, Process Accountability, Program Accountability, and Policy Accountability is appropriate, 2). Obstacles to the Implementation of Accountability for Village Fund Management in North Malinau District, Malinau Regency, North Kalimantan Province, namely: Insufficient Human Resources and communication between the Village Government and the Community of Malinau Seberang Village and Kelayang Village is still one way.

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## INTRODUCTION

In Indonesia, the governance system has been organized through mechanisms of autonomy, democracy, and stakeholder involvement. Various regulations have been established to regulate authority and management mechanisms, for example Law No. 6/2014 on Villages and PP No. 60/2014 on village funds, which provide autonomy to village governments and illustrate the seriousness of the central government in providing budget strengthening at the village level. The importance of autonomy and democracy at every level of government and community involvement can control program planning and implementation (César et al., 2017; Lorenz-Spreen et al., 2020). The hope is that the field of public administration will develop broader insights and

provide a stronger and more useful foundation for achieving the goals of public organizations more effectively, efficiently, optimally (Nur et al., 2022; Supriyadi, 2021; Lapuente & Van de Walle, 2020).

Public demand for quality public services is getting stronger, showing the importance of government credibility in overcoming various problems. Therefore, the credibility of the government is largely determined by its ability to overcome various existing problems so that it is able to provide public services that satisfy the community in accordance with its capabilities (Maryam et al., 2016; Pasolong, 2016). The provisions of Permendagri No. 20/2018 emphasize that village financial management includes planning, implementation, administration, reporting, accountability, and supervision of village finances, with the hope that villages can manage their finances independently (Wahidah et al., 2022; Triyana, 2013).

Involving community groups in the planning and preparation of APBDesa is expected to improve its quality. Community involvement in development planning and preparation of APBDesa is in order to encourage and ensure the allocation of APBDesa in favor of community benefits (Dakelan et al., 2016). With the participation of the community, financial management becomes directed and becomes better so that the active community will direct the program of activities and achievements in accordance with the previously set targets (Kurniawan, 2018). Every village stakeholder has a strategic role in creating good village government governance in accordance with their main duties and functions. However, weak public involvement in budget oversight, as well as low levels of public accountability, indicate that there are still problems in village governance in Indonesia. This can be seen from the fact that the development programs produced are still not in line with the expectations of the public interest (Harianto et al., 2022; Reynolds et al., 2021).

Starting from the real efforts made by local governments in every financial management process entirely for the benefit of the public (Haeli, 2020). KPK has identified potential problems in village financial management, including regulatory incompleteness, difficulties in complying with the timeframe of the budget management cycle, low effectiveness of supervision, and human resource issues. These problems can undermine village government accountability and create distortions in the use of village funds. Abdullah (2015) believes that accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving predetermined results, through accountability media that is carried out periodically. Sabeni and Ghozali (in Sujarweni, 2015), stated that accountability is a form of obligation of a person (leader/official/implementer) to ensure that the duties and obligations carried out in accordance with applicable regulations.

In research on community participation, especially related to the role of community participation in the management of village financial accountability, namely, in research on the role of community participation in the management of village financial accountability Tumbel (2017) shows that what happens in Tumulung Satu Village, Tareran Sub-district, South Minahasa Regency in terms of the use and management of village funds is still minimal related to community involvement or participation. This affects community support for various programs that will be run using village funds. This will certainly betray the requirements in the management of village funds that have been regulated in Law No. 23 of 2014 which regulates how to manage and use village funds.

Previous research has extensively explored topics related to governance, autonomy, democracy, stakeholder involvement, and financial management at the village level in Indonesia. There's been a focus on regulations governing village governance and financial management, such as Law No. 6/2014 on Villages and PP No. 60/2014 on village funds, emphasizing autonomy and democracy in local administration. Additionally, research has investigated the importance of community involvement in program planning and implementation, as well as the role of government credibility in delivering quality public services.

This research seeks to address these issues by focusing on the sustainability of village fund management accountability in North Malinau Sub-district, Malinau Regency, North Kalimantan Province. By considering the background of the problem and the findings of the KPK, this research will explore the extent to which community participation contributes to improving the accountability of village fund management in Malinau Seberang Village and Kelapis Village.

The scientific contribution of the research lies in its exploration of village fund management accountability in a specific region, North Malinau Sub-district, Malinau Regency, North Kalimantan Province. By focusing on this particular context, the research provides valuable insights into the implementation of various accountability mechanisms within village governance. It builds upon previous literature that has highlighted the importance of autonomy, democracy, and stakeholder involvement in Indonesian governance systems, particularly at the village level. Moreover, the research adds to the understanding of the challenges faced in village fund management, such as regulatory incompleteness, difficulties in compliance with budget management cycles, and issues related to human resources. By addressing these challenges and assessing the role of community participation in improving accountability, the research offers practical recommendations for enhancing transparency and governance effectiveness in village fund management. Overall, the scientific contribution of the research lies in its empirical investigation of village governance dynamics and its implications for accountability mechanisms, thus advancing knowledge in the field of public administration and governance in Indonesia.

## RESEARCH METHOD

This research uses a qualitative method with a case study approach, aiming to explore and understand the meaning in a group of people or individuals related to the accountability of village fund management. The research location is North Malinau Sub-district, Malinau Regency, North Kalimantan Province, with the main focus on Malinau Seberang Village and Kelapis Village. Data collection was conducted over eight months, starting in April 2023 until December 2023. Research informants were selected using purposive sampling technique, with certain considerations relevant to the case study and research objectives. Data sources consisted of primary data obtained through in-depth interviews and secondary data from regulations, planning documents, evaluations, and other data sources. The research focus covers the dimensions of accountability, including Accountability for Probity and Legality, Process Accountability, Program Accountability, and Policy Accountability. Data collection instruments involved observation, in-depth interviews, and documentation techniques. Data were analyzed through data condensation, data presentation, and conclusion drawing. Data validity was ensured through triangulation, comparing data from different sources and tools to ensure data accuracy and trustworthiness.

## RESULTS AND DISCUSSIONS

### Result

#### **Implementation of Village Fund Management Accountability in North Malinau Sub-district, Malinau Regency, North Kalimantan Province**

The accountability of the financial statements used in North Malinau Sub-district is assessed by the author based on public sector accounting values where public accountability that must be carried out by public sector organizations consists of four dimensions, namely:

a. Accountability for probity and legal accountability

The Malinau Seberang and Kelapis village governments, where village officials work, adhere to the duties and authorities granted by Law No. 6/2014 on probity and legal accountability.

"...yes, we work in accordance with the applicable laws and regulations as a benchmark for the implementation of the duties and authorities of each village apparatus." (Informant 1)

The Malinau Seberang Village Head and Kelapis Village Head have explained that all village officials follow these rules in their work. "...for the village fund rules themselves there are already parameters, so we must really obey and follow, both from the Ministry of Villages, including the Minister of Home Affairs Regulation, and of course the Ministry of Village Finance. We must continue to follow the current regulations." (Informant 1)

"...we see no fraud from the Kelayang Village government." Our parameters are determined by regulations. Good and bad are relative concepts. We have never found any fraud based on the annual review. Because of good communication, nothing happened that we didn't want." (Informant 2)

As stated by the interviewees, the governments of Malinau Seberang Village and Kelapis Village refer to existing regulations. This eliminates the possibility of abuse of office.

#### b. Process accountability

In terms of responsibility for this process, the governments of Malinau Seberang Village and Kelapis Village have carried out organizational management successfully and efficiently. The priority use of village money, according to these administrators, is oriented towards the implementation of village development programs and activities. The village governments of Malinau Seberang and Kelapis have carried out the accountability process well, as the payment technique is carried out using the correct disbursement method. In addition, it can also be seen in the cash distributed by each activity implementer (PK) to the finance department.

"...there are three stages of disbursement of village funds, the first 40%, 40%, and 20%. In accordance with the current regulations..." (Informant 1).

"The 3 steps are followed by the creation of an activity plan to schedule development. Looking at the current level of activity. 40% of the DD ceiling = 40% in Phase 1. Activities are implemented in accordance with the DD allocation ceiling, and activities are selected based on the priority of activities or the schedule of activities that must be implemented quickly in Phase 2: 40% Submission of village fund disbursement (with submission documents such as: Perdes APBDes, cover letter from the sub-district, APBDes verification sheet, DD application signed by the village facilitator, village head certificate, receipt stamp, village treasurer ID card, village account FC, RPD (village fund usage plan), RAB DD, stage 1 realization report: DD absorption of at least 75% Stage 3: 20%." (Informant 2)

Therefore, the governments of Malinau Seberang Village and Kelapis Village complied with central government policies in order to implement programs that benefit the community. In addition, the village government is accountable to its community through development information boards and reports.

"As village officials, our form of accountability is that every time there is a physical development activity, we always provide a development information board so that residents know about it." We also put up the APBDes banner for the fiscal year in front of the village hall office. Then it is always included in the LPJ and Budget Realization Report."

"By making reports in accordance with the use of funds, the reports are in the form of budget realization reports and also village fund realization reports."

Based on the findings of the researcher's interviews with the government of Malinau Seberang Village and Kelapis Village, the accountability process in Malinau Seberang Village and Kelapis Village is carried out by forming a collection of reports that can be accounted for. Important reports such as general cash reports, taxes, budget realization, and others are used as supporting evidence of the Malinau Seberang Village and Kelapis Village government activities.

c. Program accountability

In terms of accountability, the village government has previously created programs to achieve the vision and goals of its administration. The success of these initiatives cannot be separated from community support. According to sources 1 and 2.

"Alhamdulillah, the people of Malinau Seberang Village are increasingly aware of what it means to work together to develop the village." Any money disbursed by the government is matched by community self-help, whether in the form of electricity or anything else" (Informant 1).

"Every time there is an activity, the community is always involved. So that the people of Kelapis Village are involved in development and empowerment. A lot of empowerment is done in order to improve the quality of their own human resources." (Informant 2)

Community ideas, including complaints or recommendations, also influence the programs run by the village government. With this the program can function properly.

"The RKPDes is made by considering the aspirations of the community." Every fiscal year, the BPD absorbs the community's expectations of what they want to be built in that fiscal year. Then through musrenbang (village development discourse) with community leaders, RT, RW, and other community institutions. The musrenbang produces the aforementioned RKPDes. This is used as a guideline in the preparation of the APBDes. The Draft Regional Regulation for the current year is made after the RAPDes. Then the BPD issues an official report, and if the draft is approved, the village approval process begins" (Informant 1).

"This program is based on the results of discussions with community leaders, especially from the BPD, and MPKDES matches the results of these discussions. Thus, the program becomes a top priority and is in line with our goals and objectives." (Informant 2).

Based on the following statements, the village government performs its duties effectively in achieving the government's vision, mission, and objectives.

d. Policy accountability

Based on previous discussions regarding the planning of programs or tasks that will be carried out by the government of Malinau Seberang Village and Kelapis Village. To ensure that the policies set are the result of the community's own initiatives, the village government always consults with the lower-level community. The absorption of village revenue each year is also an indicator of the accountability of village authority. Malinau Seberang Village and Kelapis Village received village grants amounting to 40% (forty percent) for physical development and 60% (sixty percent) for community empowerment. As reported by the Village Heads of Malinau Seberang and Kelapis Villages.

"Alhamdulillah, the Malinau Seberang Village Government has fully absorbed village finances, so that previously developed initiatives can be implemented effectively. The budget realization report that we provide every year is proof of the village government's accountability." (Informant 1)

"Alhamdulillah, the absorption for Kelapis Village has reached its peak according to the report received by the BPD. This means that it is good in this regard." (Informant 2).

In relation to accountability, government policies in Malinau Seberang Village and Kelapis Village adhere to the type of accountability that is carried out based on compliance that has been regulated by the government and following established procedures. The village heads of Malinau Seberang and Kelapis said the following:

"The report that we make at the sub-district level will be verified first before we report it to regional finance. Before we make the next payment, we ensure that all village assistants-both local and village assistants-have been authorized at the village, or district, supervisor." (Informant 1)

"In terms of accountability policy, we adhere to the established protocol. Therefore, we will forward our financial reports to the central and local governments for verification." (Informant 2)

Based on the information provided by the informants, the governments of Malinau Seberang Village and Kelapis Village use reporting in accordance with existing procedures. This is confirmed at the sub-district level and then by village officials once again before appropriate actions are implemented.

The following table shows the public sector accountability metrics for Malinau Seberang Village and Kelapis Village financial reporting:

No	Indicator	Evaluation
1	Accountability for Probity and Legality	Aligned
2	Process Accountability	Aligned
3	Program Accountability	Aligned
4	Policy Accountability	Aligned

### Constraints on the Implementation of Village Fund Management Accountability in North Malinau District, Malinau Regency, North Kalimantan Province

In the implementation of programs or activities, of course, obstacles or factors that become obstacles are found. The following is a description of the obstacles or inhibiting factors that affect the management of the Village Fund.

#### a. Human Resources

An important component in the management of the Village Fund Allocation is human resources. Because all potential resources owned by the community can be utilized to try to succeed in achieving goals both personally and individually in an agency, human resources are important for government agencies. These resources include the potential for integrated and optimal utilization of human energy and capacity, including mental and physical capacity. The first and most important component in the development process and the achievement of government goals is human resources. Success will not be achieved even if the village government has access to substantial funding, cutting-edge technology, and abundant natural resources, but does not have the people to oversee and utilize them.

Therefore, human resources play an important role in village governance and are the main factor that determines the success of governance. The District Assistance Team, BPMD, and the Activity Implementation Team are examples of human resources in the management of ADD. The village head, who is the Person in Charge and the Village Financial Management Authority, is responsible to the activity implementation team for listing activities with the village government and compiling a list of activity plans along with a budget plan.

Human Resources (HR) is an important component in ADD management that needs to be considered in order to achieve company or organization goals. When compared to other resource elements such as capital and technology, human resources (HR) is the most important component in an organization because it is humans who manage other factors. The Head of Malinau Seberang Village stated as follows:

"This is constrained by the lack of human resources (HR) who are still lacking in handling village finances. Because the reporting and accountability process takes a long time or requires a lot of time to complete, many human resources are unprepared and do not understand how to manage these funds, which hampers the process of development and community empowerment and hampers the distribution of village funds in the next period based on the timeframe."

Meanwhile, the Head of Kelapis Village stated that: "The Village Secretary's management of ADD, where civil servants are transferred from 100% to the sub-district and replaced by 0%, is currently challenging our ability to manage village finances. The Village Secretary was only appointed about six months ago and is still learning the ins and outs of this."

The success of community development is greatly influenced by village government officials who are tasked with implementing village government policies.

b. Communication

The delivery of information (messages, ideas) from one party to another is the process of communication. Since communication is the process of communicating intentions or messages to other individuals, it is essential to human existence. Humans must communicate to express themselves. Similarly, communication allows us to understand others. But in reality, communication is an obstacle in the implementation of ADD management. The community finds it difficult to voice their opinions in public, making it difficult for the government to determine what programs to launch.

The people of Malinau Seberang Village and Kelapis Village are enthusiastic about attending the Village Musrenbang Forum, but Rio Bustami stated that there are still some who lack the courage to voice their opinions in public. This is in line with the research findings.

"The community here is very enthusiastic when the Village Musrenbang is scheduled to be held, but after the event, some people still do not participate in voicing their opinions, making it difficult for the Village Government to decide what programs to run. Usually, there are many people present after the Musrenbang, which is a form of protest and contradicts the conclusions that have been set by Village Government officials."

Public speaking is one of the techniques or art of speaking that must be owned by presenters and participants in order to create a meeting atmosphere that is rich in feedback. Otherwise, the Village Musrenbang Forum run by the Village Government officials of Malinau Seberang and Kelapis Village will only run in one direction. Therefore, it is difficult for the government representatives of Pulau Pekan Hamlet to know what the community wants.

### Discussion

The discussion of the research results regarding the management of village funds in North Malinau Sub-district, Malinau Regency, North Kalimantan Province can be described as follows:

#### **Implementation of Village Fund Management Accountability in North Malinau Sub-district, Malinau Regency, North Kalimantan Province**

The accountability of village funds in North Malinau Sub-district is well managed and appropriate. Accountability itself can be understood as a form of accountability of the village government in managing village funds, in this case the management carried out in North Malinau Sub-district. Management is carried out based on procedures, policies, and applicable laws and regulations. In Kristianto et al. (2018) It is stated that the accountability of village fund management is an obligation to provide accountability or answer and explain the performance and actions of the village head to the regent in the form of a report with the principle that every village financial management activity must be accountable to the village community. Thus in accordance with the laws and regulations and in accordance with the principles of village financial management (S. A. Rulinawaty & Samboteng, 2020).

The principle of accountability in the management of village funds is very important to be applied, so this is a form of accountability of village officials in the sub-district for their performance in managing what they have been responsible for (R. Rulinawaty et al., 2021). The management of village funds must be accounted for in accordance with applicable regulations. The management of village funds is carried out based on the principles of transparent, accountable, and participatory governance and is said to be orderly and budgetary discipline. As in the interview that village officials play an active role in carrying out their duties, this is to maintain transparency in managing the Village Fund, village fund management is said to be transparent if it has the principle of openness that allows villagers to know and get access to information about village funds (R. Rulinawaty et al., 2022).

In Permendagri Number 20/2018, village funds are all village rights and obligations that can be valued in money as well as something in the form of money and goods related to the implementation of village rights and obligations. The management of village funds is the overall activities that include planning, implementing, administering, reporting, and accountability of village funds.

The village fund management policy carried out in Malinau Sub-district is an effort to continue to be transparent in managing village funds. This is a form of providing services to the community, open services, services that can be accessed by the community openly. Village officials strive to continue to be transparent in managing village funds. Transparency can guarantee access or freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them and the results achieved from these policies (R. Rulinawaty et al., n.d.).

Supported by research from Alamsyah (2016) The results show that the implementation of the village fund allocation program has applied participatory, responsive and transparent principles. The application of the principle of accountability at this stage of implementation is still limited to physical accountability, while the administration has been carried out in accordance with the provisions set by the district government.

#### **Constraints on the Implementation of Village Fund Management Accountability in North Malinau District, Malinau Regency, North Kalimantan Province**

One of the components of village governance is the village apparatus. Village officials report to the village head on the implementation of their duties, which are organized and carried out by the village secretary. The organizing function is an activity that controls the human resources of an organization so that planned tasks can be completed and goals can be achieved. To ensure which management is responsible for carrying out tasks, this management function must be completed. The main purpose of this role is to provide clarity to each operational and organizational unit regarding the tasks to be completed before starting or carrying out any activities. This allows the unit to proceed according to the established plan and prevent errors.

In this case, administrative completion is related to resource capacity. It is known that there are processes in the implementation of village finances, especially the management of village funds, which require the resolution of administrative issues from planning to reporting (R. Rulinawaty, 2022). Therefore, professional staff are required. Based on the findings of observations and interviews, the challenges faced in managing the Malinau Seberang and Kelapis Village Funds are as One significant obstacle encountered in the implementation of village fund management is the lack of human resources. Given the novelty of the village fund policy, the human resources within the village are not adequately equipped to manage these funds effectively. Specifically, the village governments of Malinau Seberang and Kelapis villages exhibit a lack of professionalism due to the low levels of education and limited experience among their members. Consequently, the overarching goal of advancing community welfare remains largely unrealized within these village administrations. As highlighted by Saharuddin & Budiman (2016), human resources are indispensable organizational assets that must be carefully managed. Each individual possesses inherent creativity and initiative, which form the basis of their actions. Hence, effective management of human resources is crucial to ensuring their maximum contribution towards achieving organizational goals. Another significant challenge lies in the one-way communication between the Village Government and the Community of Malinau Seberang Village and Kelapis Village.

From the research Oci et al. (2023) This shows the obstacles faced by the village government in terms of resources, such as the limited ability of the community to understand accountability and transparency because the community does not understand that the BPD and community leaders are their representatives.



## CONCLUSION

Based on the results of research on the implementation of Village Fund Management Accountability in North Malinau Sub-district, Malinau Regency, North Kalimantan Province, it can be concluded that accountability, which includes Accountability for Probity and Legality, Process Accountability, Program Accountability, and Policy Accountability, has been well implemented. Village governments have fulfilled their accountability in managing village funds, in accordance with established standards. However, there are obstacles, such as limited human resources and lack of communication between the village government and the community of Malinau Seberang Village and Kelapis Village.

In order to improve the performance of village fund management, several suggestions are proposed. First, this research is expected to be a source of insight and additional knowledge regarding the management of village funds in Malinau Regency, with the hope of providing the necessary steps and strategies to improve transparency and accountability. Secondly, the local government, especially in North Malinau Sub-district, is expected to use the results of this study as a reference in policy-making to overcome problems related to village fund management in the future.

This research provides valuable insights into the implementation of various accountability dimensions, including Probity and Legality, Process, Program, and Policy Accountability. It can serve as a reference for other regions facing similar challenges in managing village funds. By highlighting barriers such as limited human resources and communication gaps between village governments and communities, this study offers a realistic assessment of the challenges faced in ensuring transparency and accountability in village fund management. The recommendations presented in this study offer practical steps and strategies to improve transparency and accountability in village fund management. These recommendations can inform policy-making at the local government level and contribute to better governance practices. By emphasizing the importance of providing access to information to the community regarding village fund allocations, this research highlights the importance of community involvement and participation in the oversight and management of village funds.

The implications and contributions of the research include fostering accountability, addressing challenges, informing policy-making, empowering communities, and advancing knowledge in the field of local governance and public administration. These outcomes collectively contribute to strengthening governance practices and improving the effectiveness and efficiency of village fund management in the studied area and beyond.

However, this study has limitations in terms of generalizability as it focuses on a specific geographical area. Therefore, these findings should be interpreted in the context of North Malinau sub-district. Future research could consider expanding the sample size or including multiple sub-districts for a more comprehensive analysis. In addition, through longitudinal research, we can track the effectiveness and sustainability of accountability measures over time to identify areas that require further improvement. By addressing these limitations and further exploring research avenues, academics can contribute to a deeper understanding of village governance and financial management practices, ultimately supporting more effective and accountable local governance.

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