

The Role of the Regional Inspectorate in Supervision of Village Funds

Jamaluddin¹, Ayu Putrianingsi², Muh. Nasrullah^{3*}

^{1,2,3}Universitas Negeri Makassar

E-mail: nasrullahmujetaba@unm.ac.id

ABSTRACT

Village funds are prioritized for financing the implementation of village-scale programs and activities with the aim of improving the welfare of the village community. The purpose of this study was to determine the role of the Regional Inspectorate, the inhibiting factors and solutions that can stabilize the role of the Regional Inspectorate in supervising Village Funds in Maros Regency. This research is a descriptive qualitative research using data collection techniques through observation, interviews and documentation. Data analysis techniques in this study used data collection techniques, data condensation, data presentation and drawing conclusions. The results of the study show that the role of the Regional Inspectorate in supervising the Village Fund in Maros Regency cannot be carried out optimally. This is evidenced by the lack of human resources, besides that the monitoring and evaluation activities carried out by the Inspectorate are not comprehensive and are only carried out if there is a request from the village. The inhibiting factors and solutions to the role of the Maros Regency Inspectorate in Supervision of Village Funds are the budget, mobility and the large number of villages in Maros Regency, making this Village Fund audit unable to cover all villages, the Village party was less cooperative during the audit.

Keywords: Inspectorate role, supervision, village funds

INTRODUCTION

A village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (Adisasmita, 2006; Aziz, 2016; Saleh, 2016). Law Number 4 of 2006 Concerning Villages stated that one source of Village income comes from the allocation of the State Revenue and Expenditure Budget. The State Income and Expenditure Budget is the budget earmarked for Villages which is transferred through the Regency/City Regional Revenue and Expenditure Budget which is used to finance government administration, development, and community empowerment. To fulfill the mandate Law Number 6 of 2014 Article 1 Concerning Villages, the government has disbursed Village Funds sourced from the State Revenue and Expenditure Budget, in 2020 amounting to 72 trillion. This number has increased by 2 trillion from 2019 which was only around 70 trillion. The increase in Village Fund Allocation was very significant compared to 2015 which was only allocated 623.1 trillion. This budget increase must of course be followed by clear arrangements regarding matters of quality improvement in the implementation of the Village Fund itself.

Village Funds are prioritized for financing the implementation of village-scale programs and activities with the aim of improving the welfare of the village community and the quality of life of the community as well as poverty alleviation (Muhammad, 2021; Riskasari, 2016). The implementation of the Village Fund program must remain in line with the authority that is the responsibility of the Village apparatus and the Village Fund must be allocated and used as appropriate in accordance with the applicable laws and regulations set by the government. To ensure that the implementation of the program runs in an orderly, transparent, participatory and accountable manner and in accordance with what has been prepared and planned previously, it is necessary to supervise the implementation of the program. Therefore, in the implementation of a development program, supervision must be embedded in it in the sense that supervision is the process of monitoring activities to ensure that the activities are completed as planned and the process of correcting any significant deviations (Widiyanto et al., 2021).

The existing law stipulates that the mechanism for managing Village finances is currently similar to the mechanism for managing Provincial/District/City Regional Revenue and Expenditure Budgets. Likewise with asset management, we quickly immediately think that the management of the Provincial/District/City Revenue and Expenditure Budget which is supported by better and more experienced human resources still often occurs deviations, when compared to villages whose human resource capacity is still low. very limited so it's only natural to feel worried. Potential problems that will arise are ignorance, incompetence and the risk of fraud (Putra, 2013). This act of fraud is corrupt behavior, embezzlement of Village assets and engineering reports. These three things are very likely to occur in the management of Village Funds. The potential problems mentioned above need to be anticipated and prevented as early as possible, so that the Village Fund can have an impact on people's welfare. For this reason, all components of village assistance including supra-village agencies, namely the District, Regional Apparatuses and the Inspectorate as the Government's Internal Supervisory Apparatus must work together in fostering and supervising the Village Fund. Several potential frauds, especially in the management of Village Funds, need to be identified and mapped together for further control steps to be taken to minimize this potential.

Regarding the existence of Village Funds, the Inspectorate conducts an examination which includes semi-annual reports of accountability reports on Village financial management, accountability for Village Fund management, reports on physical/development and non-physical activities sourced from Village Funds, as well as accountability letters. Of the 80 villages in Maros Regency, almost all villages still lack compliance with inspection reports from the Inspectorate. In addition, many reports were found that were not in accordance with the actual situation and even caused a loss of state money. Before having problems and being handled by legal officials, the Regional Inspectorate is obliged to carry out inspections and guidance. If there is a village that is not orderly, it is advisable to improve the administration of reports, however, if there is an indication of misappropriation of Funds, it is obligatory to return a sum of money because administratively it cannot be accounted for, therefore it must be obeyed.

The supervision carried out by the Maros Regency Inspectorate on the use of Village Funds is still very low, this is evidenced by the existence of misappropriation of Village Funds committed by several Village Heads and Village apparatus which entered

the realm of law and could not be prevented by the Regional Inspectorate. Some of these misappropriations of Village Funds have been legally processed and some are still under investigation due to complaints indicating fraud. The following are several villages included, among others, Bonto Manurung Village, Bonto Matinggi Village, Bonto Somba Village, Bonto Manai' Village, Bonto Bunga Village, Batu Putih Village, and Wono Waru Village.

The above cases indicate that in this case the Regional Inspectorate is weak in supervising the administration of the Village Government, especially in supervising the Village Fund. This shows that the existence of the Regional Inspectorate of Maros Regency does not seem to function as a supervisory agency overseeing the use of Village Funds. The persistence of cases of abuse and misappropriation of Village Funds that occurred in Maros Regency can illustrate that Village officials are still not transparent and accountable in the use of Village Funds. In addition, the supervisory auditors tasked with overseeing the use of Village Funds are still impressed that they are not optimal in carrying out supervision.

This research refers to Minister of Home Affairs Regulation Number 107 of 2017 regarding the Nomenclature Guidelines for Provincial and Regency/City Regional Inspectorates, reads that "The Inspectorate also has the role of carrying out the Audit, Review, Monitoring and Evaluation functions which are useful for detecting whether deviations have occurred or not". To Minister of Finance Regulation Number 205/PMK.07/2019 Concerning Village Fund Management which explains the Flow of Allocation, Distribution and Use of Village Funds. Based on these indicators, researchers wanted to know about the role played by the Regional Inspectorate in supervising Village Funds in Maros Regency. In addition, researchers also want to know the inhibiting factors and solutions that can stabilize the role of the Regional Inspectorate in supervising Village Funds in Maros Regency.

METHODS

The research method used in this study is qualitative with a descriptive approach. Qualitative research method as a research procedure that produces descriptive data in the form of written or spoken words from people and observed behavior. Meanwhile, data collection techniques used direct observation, related documents and open interviews. The research focus refers to Minister of Home Affairs Regulation Number 107 of 2017, reads that "The Inspectorate also plays the role of carrying out the Audit, Review, Monitoring and Evaluation functions which are useful for detecting whether or not deviations have occurred against Minister of Finance Regulation Number 205/PMK.07/2019 Concerning Village Fund Management.

Data analysis uses an analytical model Miles & Huberman (2012) which includes 1) Data collection, carried out through observation by presenting oneself to the Regional Inspectorate of the Maros Regency and the Village Community Empowerment Service and observing the main functions and tasks carried out by an auditor in the supervision of the Village Fund, unstructured interviews with 6 informants from the auditors of the Regency Regional Inspectorate Maros and 6 informants who have been audited by the Regional Inspectorate, namely the Village Head and Head of Finance, as well as documentation by taking physical documents related to research and activity photos, 2) Data Condensation,

researchers manage the results of observations, interviews and documentation that have been carried out by sorting data data that are classified as important so that they are easy to understand, 3) Data Presentation, presentation of data is carried out through compiling information that has been sorted by focusing on research topics in text form to develop results from the field, and 4) Drawing conclusions, carried out to answer the formulation of problems in research.

RESULTS AND DISCUSSION

The research results are based on Minister of Home Affairs Regulation Number 107 of 2017 concerning the Provincial and Regency/City Regional Inspectorate Nomenclature guidelines, reads that "The Inspectorate also has the role of carrying out the Audit, Review, Monitoring and Evaluation functions which are useful for detecting whether or not deviations have occurred against Minister of Finance Regulation Number 205/PMK.07/2019 Concerning Village Fund Management which explains the Flow of Allocation, Distribution and Use of Village Funds. The description of the results of the research on the role of the Regional Inspectorate in supervising the Village Fund in Maros Regency is as follows:

Audits

Audit is a form of functional supervision activity that is carried out by comparing regulations/plans/programs with existing conditions and/or reality. The audit conducted by the Inspectorate was less than optimal. This can be seen from the minimal frequency of audits of the Village Fund, as well as the human resources that are still lacking in expertise, knowledge and skills both from the HR of the Village apparatus and from the HR of the Inspectorate itself. However, this Village Fund audit complies with applicable regulations and has inspection standards. Audits conducted by the Regional Inspectorate of Maros Regency, namely: 1). Planning, in planning that is audited, namely the availability of Human Resources at the Village level listed in the Appointment Decree which consists of appointing the Village Head, Appointment of the Village Secretary, Appointment of Village Apparatuses. Decree of the Village Head regarding the Establishment of Technical Implementation of Village Financial Management, Decree of the Village Head concerning the appointment of the Chief of Finance, as well as other Village Head Decrees. Apart from that, the planning that is audited is the availability of technical policies at the Village level which are listed in the Village Regulation documents regarding (Village Development Activity Plans), (Village Government Work Plans), (Village Expenditure Income Budget), (Budget Realization Reports) and Reports on the use of Previous stages of Village Funds. 2). Implementation, the implementation being audited is the mechanism for disbursing Village Funds from the Village Cash Account, Use of Village Funds and Village Accountability. 3). Reporting, audited reporting, namely administration of Village Funds, Taxation, Compliance with submitting Village Fund Reports and the remaining Village Funds in the Village Cash Account.

If the Inspectorate conducts an audit, the Inspectorate conducts a preliminary survey or in other words a preliminary audit for initial data collection and review of planning documents and policies issued by the Village. After that, analyze the laws and regulations

and policies at the central and regional levels. As well as testing documents, accountability and reporting on the use of Village Funds. Furthermore, direct observation or physical checking of activities carried out by Village Officials was carried out and conducted interviews with related Officials. The audit results and conclusions of the audit results in each work step are poured into the Audit Working Papers, each member of the audit team prepares the Audit Working Papers with reference to the Audit Work Program issued by the Audit Team Leader.

In addition, based on the results of the research, there were obstacles faced by the Inspectorate when the audit was carried out, namely the unpreparedness of the Village to be audited, the lack of funds, the lack of mobility and human resources, both the APIP, in this case the Inspectorate and the Village apparatus. The solution is to create an effective and efficient work program. Human resources, both the Inspectorate and the Village apparatus, must have increased capability through training, attending training and coaching for Village apparatus. Furthermore, the results of the study also found that the obstacles were, namely on the obrik side where the village was less cooperative, delays in the documents requested. The solution is that the village must be cooperative when audited by the Inspectorate to provide all the things requested such as documents. As well as its APIP human resources in the sense of the Inspectorate, so there must be an increase in the capability and capacity of the auditors themselves by attending trainings, etc.

The main obstacle experienced during the audit was in terms of human resources who were still incompetent, both APIP, in this case the Inspectorate and Village apparatus, who were less cooperative during the audit and were even less responsive when asked for documents or financial reports, thus making the audit process slow. For this reason, the solution that can overcome these obstacles is that the Inspectorate auditor must have increased capability through training, following technical guidance and attending training programs so that the implementation of Village Fund supervision is maximized. Furthermore, to overcome the human resources of village officials who are less competent in managing the Village Fund, there is a need for intensive outreach and guidance from the sub-district in the villages for village officials.

Reviews

Review is one of the functional supervision activities to ensure that the activity has been carried out in accordance with the provisions, standards, plans or norms that have been set. The review carried out by the Regional Inspectorate is a limited inspection that ensures the data in the Village financial reports by comparing the existing conditions with the provisions that should be. This review has the right to be carried out by all auditors of the Maros Regency Inspectorate, especially on the audit results as outlined in the Audit Working Paper which conducts a tiered review, namely the Audit Team Leader, Technical Controller and Deputy Person in Charge. However, this review is rarely carried out by the Head of the Maros Regency Regional Inspectorate audit team due to limited Human Resources as APIP.

The review conducted by the Inspectorate is correct and appropriate even though review activities are rarely carried out by the Inspectorate. This is in accordance with the results of interviews with research informants who explained that the constraints or obstacles faced by the Inspectorate during review activities, namely the competence possessed by Village officials in managing financial reports were still lacking and Village

responses were usually rather slow. The solution is for the Inspectorate to provide guidance to village officials, in this case the village officials are included in technical guidance on managing village finances and increasing the accountability of village officials.

Monitoring and Evaluation

Monitoring and Evaluation is an important thing in an activity that aims to maintain and monitor the extent to which the results of a development project activity are in accordance with accountability for the use of Village Funds. the monitoring and evaluation process is carried out by the Inspectorate. The Inspectorate under the auspices of the Ministry of Home Affairs (Ministry of Home Affairs) carries out monitoring and evaluation of Village Funds for the implementation of village apparatus capacity building, Village administration, Village Planning and Preparation of Village regulations technical guidelines. In monitoring and evaluating Village Funds, there is synergy between the Regent/Mayor regulations regarding the procedure for distributing the amount of Village Funds in each Village, Distribution from RKUD (Regional General Cash Account) to RKD (Village Cash Account), use of Village Funds in accordance with predetermined priorities which has been determined, up to the submission of reports on the realization of distribution and consolidated reports on the absorption of Village Funds, the remaining Village Funds in the RKUD and achievement of Village Fund output.

Inspectorate activities carried out during monitoring and evaluation include checking the suitability of reports between the budget and its realization. This is in accordance with the results of research with informants who explained that the Inspectorate's reports compare budgets and realization. So, it's budgeted for a contribution to road construction of 100 million, the realization has been or not, don't let it go past the budget year and then the realization hasn't been implemented. So money is the achievement of whether it has been completed or not.

Monitoring and evaluation activities by the Inspectorate are carried out if there is a request from the Village but are rarely carried out so that there are no significant obstacles or obstacles. This is in accordance with research findings that monitoring, and evaluation is rarely carried out so there are no significant obstacles. The monitoring and evaluation activities carried out are not comprehensive and are carried out if there is a request from the Village but are rarely carried out so that there are no obstacles or obstacles.

Allocation

Allocation of Village Funds is the provision of funds to villages that are utilized for empowerment and physical development for the advancement of village communities. This Village Fund is used for Village needs starting from aspects of empowerment, development, food security, infrastructure, BLT (Direct Cash Assistance), PPKM (Implementation of Restrictions on Community Activities), institutions and even house renovations. This is in accordance with the results of research that the allocation of Village Funds is intended for many things, starting from Empowerment, Institutional PKK (Family Welfare Development), Youth, Infrastructure both roads and bridges, even to prevent social gaps in the form of assistance in the form of BLT (Direct Cash Assistance).), Home Surgery and also Food Security. The amount of Village Funds given to each village is

different from one another. This can be seen from the condition of the Village and many other categories that make the Village Fund different in each region.

Distribution

Distribution is a process of channeling the budget in accordance with applicable regulations. the distribution starts with the planning carried out, namely accommodating proposals from each hamlet so as to produce RPJMDes (Village Medium-Term Development Plans) and RKPDes (Village Government Work Plans) after which they are determined to become the Village Expenditure Revenue Budget (APBDes) and then processed by obtaining recommendations from Mr. Camat to the Village Community Empowerment Service (PMD).

The village fund distribution stage is different each year, namely in 2021, 2 times the distribution of the first phase is 60 percent and the second phase is 40 percent. In 2022, 3 times the distribution of the first phase will be 40 percent, the second phase will be 40 percent, and the third phase will be 20 percent. This was explained by research informants that in 2021 Village Funds will be distributed 2 times, the first phase is 60 percent and the second stage is 40 percent. in 2022 Village Funds will be distributed 3 times, the first phase is 40 percent, the second phase is 40 percent, and the third phase is 20 percent. While the obstacle is the quality of available human resources, resulting in less-than-optimal output.

Use

Utilization is an activity that uses Village Funds to finance community development and empowerment aimed at improving the welfare of the Village community. The Village Fund is fully used to develop the Village starting from various aspects. The Village Fund is expected to be used effectively so that it can improve the welfare of the community. This Village Fund may be used for any activity, the most important of which is in accordance with the authority of the Village as stated in the Regent Regulation number 79 of 2017 in (Regent Regulation, 2017) concerning Procedures for Allocation, Distribution and Direction of Use of Village Fund Allocations in Maros Regency. More specifically, research informants stated that what could be funded by the Village Fund were development, coaching, empowerment and disaster while those that may not be financed by the Village Fund are village operations, construction of village offices, mosques and schools. However, there are obstacles faced, namely those in the Village apparatus who do not really understand the technicalities of managing Village Funds. The solution is to provide technical guidance regarding the management of Village Funds.

DISCUSSION

Audits

Minister of Home Affairs Regulation Number 73 of 2020 Concerning Supervision of Village Financial Management the audit process namely problem identification, analysis, and evaluation which is carried out independently and professionally to assess efficiency, effectiveness, economy, and compliance with regulations. The purpose of the internal audit conducted by the Inspectorate is to provide added value and make improvements to the organization's operations, namely to assist the organization in achieving its goals by taking a systematic, disciplined approach to evaluate and make

improvements to the effectiveness of risk management, honest, clean and good controls and processes. , including the implementation of supervision of the entire organization (van Brenk et al., 2020).

The audit conducted by the Inspectorate aims to provide adequate assurance that Village Funds originating from the State Revenue and Expenditure Budget have been implemented in the right location, right terms, right amount, right channel and right use in accordance with applicable regulations. An audit conducted by the Regional Inspectorate of Maros Regency, it can help reduce the occurrence of fraud, irregularities, fraud and abuse in the use of Village Funds by Village apparatus.

The audit conducted by the Regional Inspectorate of Maros Regency is still not optimal, this can be seen from the minimal frequency of audits of Village Funds, as well as human resources that are still lacking in expertise, knowledge and skills both from the HR of the Village apparatus and from the HR of the Inspectorate itself. However, this Village Fund audit complies with applicable regulations and has inspection standards.

Reviews

Review is a review of evidence of an activity to ensure that the activity has been carried out in accordance with the provisions, standards, plans or norms that have been set (Emina, 2020; Nasrullah et al., 2019). The review carried out by the Regional Inspectorate is a limited inspection that ensures the data in the village's financial reports by comparing the existing conditions with the provisions that should be.

This review has the right to be carried out by all auditors of the Maros Regency Inspectorate, especially on the audit results as outlined in the Audit Working Paper which conducts a tiered review, namely the Audit Team Leader, Technical Controller and Deputy Person in Charge. However, this review is rarely carried out by the Head of the Maros Regency Regional Inspectorate audit team due to limited Human Resources as APIP.

Monitoring and Evaluation

The Inspectorate under the auspices of the Ministry of Home Affairs carries out monitoring and evaluation of Village Funds for the implementation of village apparatus capacity building, Village administration, Village Planning and Preparation of Village regulations technical guidelines. In monitoring and evaluating the Village Fund, there is synergy between the Regent/Mayor regulations regarding the procedure for distributing the amount of Village Fund Allocation in each Village, Distribution from the Regional General Cash Account to the Village Cash Account, the use of Village Funds in accordance with predetermined priorities, to the submission of realization reports. distribution and consolidated reports on the absorption of Village Funds, the remaining Village Funds in the RKUD and achievement of Village Fund output.

Monitoring and evaluation carried out by the Inspectorate of Maros Regency on article 143 paragraph (1) Minister of Finance Regulation Number 17/PMK.07/2021 Concerning Management of Transfers to Regions and Village Funds states that monitoring of the allocation, distribution and use of Village Funds is carried out by the Ministry of Finance cq the Directorate General of Finance and/or the State Treasury Service Office Together with the Ministry of Home Affairs, and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration individually or together .

Allocation of Funds

The Regional Inspectorate conducts monitoring starting from the allocation of Village Funds to ensure that the allocation of Village Funds can be used as equal distribution for Village income and improve the welfare of the Village community. Monitoring carried out can also detect irregularities early on. Apart from the Regional Inspectorate, the monitoring process also involves all stakeholders in the management of Village Funds at both the central and regional levels. The purpose of monitoring is to avoid delays in enacting Regional Head Regulations, to distribute Village Funds on time and in the right amount, to avoid delays in channeling Village Funds to the next stage, and to find out the amount of Village Funds that have not been disbursed from the RKUD to the RKD in the previous fiscal year.

Distribution of Village Funds

Monitoring of the distribution of Village Funds from the RKUD to the RKD is carried out to ensure that the distribution has been carried out in accordance with statutory provisions. Monitoring of the submission of reports on the realization of distribution and consolidated reports on the realization of Village Fund absorption is carried out to avoid delays in the distribution of Village Funds for the following fiscal year. In this case the village apparatus is usually late in submitting the report.

Use of Village Funds

The use of Village Funds is used for any activities that are most important in accordance with the authority of the Village as stated in the Regent's Regulation regarding technical guidelines for the use of Village Funds (Takaliung & Sondakh, 2015). Monitoring and evaluation of the use of this Village Fund through the Village Financial System as mandated in Minister of Home Affairs Regulation Number 20 of 2018 Concerning Village Financial Management which aims to increase the capacity of the village government in the management and accountability of village finances.

CONCLUSION

Based on the research objectives and research results obtained regarding the role of the Regional Inspectorate in supervising Village Funds in Maros Regency, it is concluded that 1) The role of the Regional Inspectorate in Supervision of Village Funds in Maros Regency is still not optimal. This is evidenced by the lack of human resources, besides that the monitoring and evaluation activities carried out by the Inspectorate are not comprehensive and are only carried out if there is a request from the Village; 2) The inhibiting factors and solutions from the Role of the Inspectorate of Maros Regency in Supervision of Village Funds are the budget, mobility and the addition of the large number of villages in Maros Regency making this Village Fund inspection unable to cover all villages, plus the Village party was less cooperative when the inspection was carried out so the solution was to create an effective and efficient work program. In addition, the Maros Regency Inspectorate must involve auditor personnel in training, technical guidance and training so that the implementation of supervision of the Village Fund is maximized and produces competent auditors.

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