

JURISDICTION OVERVIEW OF VILLAGE FUND MANAGEMENT IN TRIHARJO VILLAGE SLEMAN DISTRICT, SLEMAN REGENCY

Chandra Kusuma Prabawa

Fakultas Hukum Universitas Sebelas Maret Surakarta

Keywords

State budget
Village Fund
Management

Abstract. This study aims to find out how the management of Village Funds in Triharjo Village, Sleman District, Sleman Regency based on Government Regulation Number 60 of 2014 in conjunction with Government Regulation Number 22 of 2015 concerning Village Funds Sourced from the State Revenue and Expenditure Budget and the obstacles that arise in managing the Fund. the village. The research carried out by the author is included in the type of empirical legal research that is descriptive in nature, using a qualitative approach, namely a research method that produces analytical descriptive data, namely what is stated by the respondent in writing or orally and also real behavior, which is researched and studied as something that intact. This study uses primary data and secondary data. Data collection techniques in this study are interviews and observation. Based on the results of the research and discussion, it can be concluded that the management of Village Funds in Triharjo Village, Sleman District, Sleman Regency has been in accordance with the applicable law, but in its management it does not escape from the obstacles that occur where the hamlets receive stimulant funds disbursed by Triharjo Village in There is often a delay in submitting reports, this happens because the hamlet is not used to the existence of the Village Fund. So there is a need for socialization related to the technical implementation of Village Fund management which is carried out regularly so that its implementation is in accordance with what is stipulated in the relevant regulations. Based on the results of the research and discussion, it can be concluded that the management of Village Funds in Triharjo Village, Sleman District, Sleman Regency has been in accordance with the applicable law, but in its management it does not escape from the obstacles that occur where the hamlets receive stimulant funds disbursed by Triharjo Village in There is often a delay in submitting reports, this happens because the hamlet is not used to the existence of the Village Fund. So there is a need for socialization related to the technical implementation of Village Fund management which is carried out regularly so that its implementation is in accordance with what is stipulated in the relevant regulations. Based on the results of the research and discussion, it can be concluded that the management of Village Funds in Triharjo Village, Sleman District, Sleman Regency has been in accordance with the applicable law, but in its management it does not escape from the obstacles that occur where the hamlets receive stimulant funds disbursed by Triharjo Village in There is often a delay in submitting reports, this happens because the hamlet is not used to the existence of the Village Fund. So there is a need for socialization related to the technical implementation of Village Fund management which is carried out regularly so that its implementation is in accordance with what is stipulated in the relevant regulations. However, in its management, there are obstacles that occur where the hamlets who receive stimulant funds disbursed by the Triharjo Village in submitting their reports often occur delays, this happens because the hamlets are not familiar with the Village Fund. So there is a need for socialization related to the technical implementation of Village Fund management which is carried out regularly so that its implementation is in accordance with what is stipulated

Fox Justi is licensed under a Creative Commons Attribution-NonCommercial 4.0 International



License (CC BY-NC 4.0)

in the relevant regulations. However, in its management, there are obstacles that occur where the hamlets who receive stimulant funds disbursed by the Triharjo Village in submitting their reports often occur delays, this happens because the hamlets are not familiar with the Village Fund. So there is a need for socialization related to the technical implementation of Village Fund management which is carried out regularly so that its implementation is in accordance with what is stipulated in the relevant regulations.

Email : chandra231@gmail.com

Copyright 2020 Fox Justi : Journal of
Legal Studies

1. INTRODUCTION

Village development has a very important and strategic role in the framework of National Development and Regional Development, because it contains elements of equitable development and its results. In addition, village development can directly touch the interests of the majority of people living in rural areas in an effort to improve their welfare. In village development, the village government is located as a subsystem of the government administration system in Indonesia, so that the village has the authority, duties and obligations to regulate and manage the interests of its own community. Efforts to increase and equalize the capacity of village governments throughout Indonesia are absolutely necessary to accelerate development in all fields[1], [2]. One of the strategies by Talizudhu Ndaraa stated that decentralization of development extends to the village, which means that the concept of “bhinneka” in the state symbol becomes clear and the principle of decentralization fills the concept of village households.

The budget of each village throughout Indonesia will receive funds whose budget calculation is based on the number of villages with considerations including population, poverty rate, area, and level of geographical difficulty in order to improve welfare and equitable village development.[3], [4]. Related to this, it is now hotly discussed the existence of Article 72 of Law Number 6 of 2014 related to village finances where one of the sources of village funds comes from the State Revenue and Expenditure Budget (APBN). Article 72 paragraph (2) of Law Number 6 of 2014 explains the amount of budget allocation that is allocated directly to the village, determined by 10% from and outside the transfer funds to the regions (on top) in stages. In its preparation, the budget sourced from the State Revenue and Expenditure Budget (APBN) for villages is calculated based on the number of villages and allocated taking into account the population, poverty rate, area, and level of geographical difficulty in order to improve welfare and equitable village development.[5][6].

The Village Fund as referred to in Article 1 paragraph (2) of PP No. 60 of 2014 is the fund as referred to in Article 72 paragraph (2) of Law Number 6 of 2014 concerning Villages. The Village Fund is further explained in Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village Financial Management, where it is stated that village financial management is a series of activities that includes planning, implementation, administration, reporting and accountability. A strengthening of good village financial management and supervision is absolutely necessary to prevent or at least reduce the possibility of irregularities and the realization of village development goals[7], [8].

The Village Fund is a new thing for Regional Governments, especially Village Governments throughout Indonesia. State budget funds worth Rp 59.2 trillion were given to 74 thousand villages throughout Indonesia. Referring to the number of corruption cases that occur in the process of distributing the central budget to the regions (eg corruption cases in Social Assistance, BOS funds and the Special Allocation Fund for Education) of course there needs to be clear mechanisms and regulations to prevent this from happening. Currently, the completeness of regulations in managing village funds is still minimal. Therefore, the topic of managing village funds is an interesting study and is very much needed in the progress of the development of the Village Government[9], [10]. Around 74 thousand villages, one of the villages that received the Village Fund was Triharjo Village in Sleman District, Sleman Regency, Special Region of Yogyakarta Province. This Triharjo village has 12 hamlets, most

Fox Justi is licensed under a Creative Commons Attribution-NonCommercial 4.0 International



License (CC BY-NC 4.0)

of which are agricultural land and the majority of the population works in this field. However, as an area that is included in the Sleman District, this village is located some distance from the city of Yogyakarta and has developed into a destination/direction for community activities in the surrounding sub-district, thus becoming a growth center and a sub-urban area. Therefore, Triharjo Village is a village that is intensively carrying out development, in this case of course the emergence of the Village Fund in Triharjo Village is very helpful for village development.

2. METHOD

The research method is a series of scientific activities carried out methodologically, systematically, and consistently to obtain complete data that can be scientifically justified so that research objectives can be achieved.

2.1 Types of research

The type of research used by the author is empirical or sociological research, namely research that examines the law in reality or reality in society / regarding its behavior (Soerjono Soekanto, 2010:51). In this type of legal research, the initial research is secondary data and then it is continued with research on primary data in the field or community (Soerjono Soekanto, 2010:52).

2.2 Nature of Research

This legal writing is descriptive in nature, namely research that is intended to provide a detailed and clear picture of the problem under study. The nature of descriptive research is intended to provide data that is as accurate as possible about humans, conditions or other phenomena, especially to confirm hypotheses, in order to assist in strengthening old theories, or within the framework of developing new theories. (Soerjono Soekanto, 2010:10).

2.3 Research Approach

The research approach that will be used by the author is a qualitative approach. A qualitative approach is a research procedure that produces descriptive procedures, namely what is stated by respondents in writing or verbally, and real behavior (Soerjono Soekanto, 2010:32)

2.4 Research sites

The research was conducted by the author by taking the location of Triharjo Village, Sleman District, Sleman Regency in order to obtain the necessary data.

2.5 Types and Sources of Research Data

In general, in research, it is distinguished between data obtained directly from the community and from library materials. Data obtained directly from the community is called primary data, while data obtained from library materials is secondary data (Soerjono Soekanto, 2010: 51). Primary data is data that comes from field research, which is data obtained directly from the first source in the field, both from respondents and informants, which is carried out by interview. Meanwhile, secondary data is data that comes from library research, namely data obtained not directly from the first source but from data that has been documented in the form of legal materials (Soerjono Soekanto, 2010: 24).

2.6 Data Collection Techniques

Data collection technique is a technique to collect from one or several specified data sources to obtain complete data. Data collection in a study is very important in writing (Lexy.J.Meleong, 2009: 216). In this study, the following data collection techniques were used. Field study Field research used by the author is by way of interviews (interviews). An interview is a conversation or question and answer with a specific purpose carried out by two parties, namely the interviewer who asks questions and the interviewee provides answers to these questions (Lexy J. Moleong, 2009: 186). Literature study Data collection techniques by studying and collecting data from books, literature, journals, laws and regulations,

2.7 Data Analysis Techniques

Data Analysis Techniques used in writing this law is qualitative, namely the data obtained are arranged systematically and analyzed qualitatively by describing the data in the form of writing a thesis.

3. Results and Discussion

3.1 Management of Village Funds in Triharjo Village, Sleman District, Sleman Regency

Fox Justi is licensed under a Creative Commons Attribution-NonCommercial 4.0 International

Village funds are one of the crucial issues in the village law, the calculation of the budget is based on the number of villages taking into account the population, poverty rate, area, and level of geographical difficulty in order to improve welfare and equitable village development. Because the issue is so crucial, the senators assessed that the implementation of village governance requires guidance and supervision, especially the implementation of village activities. Village Funds as stated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 5 of 2015 concerning Priority Determination of the use of village funds,

Based on Law Number 6 of 2014 concerning Villages, it is given the authority to regulate and manage its authority according to the needs and priorities of the village. This means that village funds will be used to mark the overall authority in accordance with the needs and priorities of the village funds, however, considering that village funds are sourced from the Central Expenditure, to optimize the use of village funds, the Government is given the authority to set priorities for the use of village funds to support village development programs and empowerment of rural communities. Prioritizing the use of these funds remains in line with the authority that is the responsibility of the village.

Article 72 of Law Number 6 of 2014 states that related to village finances which are one of the sources of Village Funds, it comes from the State Revenue and Expenditure Budget. (STATE BUDGET). Article 72 paragraph (2) of Law Number 6 of 2014 explains the amount of the budget allocation which is directly allocated to the village, which is determined by 10% from and outside the transfer funds to the regions (on top) in stages. In its preparation, the budget sourced from the State Revenue and Expenditure Budget (APBN) for villages is calculated based on the number of villages and allocated by taking into account the population, poverty rate, area area, and level of geographical difficulty in order to improve welfare and equitable village development.

The geographical difficulty level of each Village as referred to in Article 11 paragraph (2) is used as a multiplier factor for the calculation results as referred to in paragraph (3). The amount of the Village Fund for each Village as referred to in paragraph (1) is calculated in the manner described in Article 12 Paragraph (4) and (5) of Government Regulation of the Republic of Indonesia Number 60 of 2014, as follows:

- a. Village Fund for a Village = Regency/city Village Fund Ceiling x [(30% x percentage of the total population of the village concerned to the total village population in the regency/city concerned) + (20% x percentage of the area of the village concerned to the total area of the village in the district/city concerned) + (50% x percentage of households holding Social Protection Cards to the total number of village households in the district/city concerned)]; and
- b. The results of the calculation as referred to in letter a are adjusted to the level of geographical difficulty of each village.
- c. The level of geographical difficulty as referred to in paragraph (4) is determined by factors which include: Availability of basic services; infrastructure conditions; transportation; and village to district/city communication.

The Village Fund sourced from the APBN is used to fund the implementation of authority based on the rights of origin and local authority at the Village scale which is regulated and managed by the Village. Article 5 Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration concerning Priority Determination of the Use of Village Funds in 2015, in which the priority of using village funds, namely for Village development, is allocated to achieve Village development goals, namely improving the welfare of the Village community and the quality of human life and poverty alleviation, through:

a) Fulfillment of basic needs

As explained in Article 6, the fulfillment of basic needs includes: development of village health posts and Polindes, management and development of Posyandu; and development and management of early childhood education.

b) Infrastructure Development

The priority of using the Village Fund as intended for the development of infrastructure facilities is based on the conditions and potential of the Village, in line with the achievement of the targets of the Village RPJM and RKP Desa every year, which may include:

1. construction and maintenance of Village roads;
2. construction and maintenance of farm roads;
3. construction and maintenance of Village dams;
4. development of new and renewable energy;
5. development and maintenance of environmental sanitation;
6. development and management of village-scale clean water;
7. construction and maintenance of tertiary irrigation;
8. development and maintenance and management of channels for aquaculture; and
9. development of production facilities and infrastructure in the Village.

c) Development of local economic potential

The priority of using the Village Fund as intended for the development of local economic potential is based on the conditions and potential of the Village, in line with the achievement of the targets of the Village RPJM and RKP Desa every year, which may include:

1. establishment and development of BUM Desa;
2. development and management of Village markets and Village kiosks;
3. construction and management of village-owned fish auction places;
4. development and management of floating net cages and fishing nets;
5. development and management of Village food barns;
6. manufacture of organic fertilizers and feeds for agriculture and fisheries;
7. local seed development;
8. collective livestock development;
9. independent energy development and management;
10. construction and management of boat moorings;
11. pasture management;
12. tourism village development; and
13. development of appropriate technology for processing agricultural and fishery products

d) Sustainable use of natural resources and the environment

Priority for the use of the Village Fund as referred to in the utilization of natural resources and a sustainable environment, is based on the conditions and potential of the Village, in line with the achievement of the targets of the Village RPJM and RKP Desa every year, which may include:

- a. non-metal mineral mining commodities, including:
 1. zircon;
 2. kaolin;
 3. zeolite;
 4. bentonite;
 5. silica (quartz sand);
 6. calcite (limestone/limestone);
 7. feldspar;
 8. diamond.
- b. rock mining commodities, among others: 1. onic; 2. opals; 3. jade; 4. agat; 5. topaz; 6. pearlite; 7. toseki; 8. slate; 9. marble; 10. granite; 11. chalcedony; 12. chert (chert); 13. jasper; 14. chrysoprase; 15. garnets; and 16. potential for other rock mining commodities.
- c. seaweed; d. Village owned forest; and e. waste management.

Based on Law Number 6 of 2014 concerning Villages, there are 4 (four) sources of financing managed by the village treasury, namely financing sources from the Center, funding sources from the Regions both Regency and Province; sources of financing originating from village businesses and other sources of financing, one of the sources of financing is the Village Fund. The budget sourced from the APBN which flows into the village treasury is divided into 2 (two) distribution mechanisms, transfer funds to the regions (on top) in stages, known as the Village Fund. Meanwhile, the mechanism for transferring funds is through the district/city APBD which is allocated 10% by the local government to be channeled to the village treasury in stages, known as the Village Fund Allocation (ADD).

Triharjo Village in fulfilling the requirements for the disbursement of the Village Fund does not

experience obstacles, because Triharjo Village already has a Village Regulation that regulates the Village Revenue and Expenditure Budget (APBDes), which is stated in Village Regulation Number: 6 / PERDES / THJ / 2015 concerning Revenue and Expenditure Budget. Village Expenditures (APBDes) 2015. Based on an interview with the Head of Triharjo Village, in 2015, Triharjo Village received a Village Fund of Rp. 331,457,000.00. The village funds are disbursed from RKUN to RKUD in 3 (three) stages, namely; 40% for phase I disbursement in April, 40% for phase II in August and 20% in October. For phase I with the amount of Rp. 132.582.800.00-, 40% for phase II with the amount of liquid funds amounting to Rp. 132,582,800,000- and for the last stage the disbursement of funds as much as 20% in stage III amounting to Rp. 66,291,400,000- . The Village Fund is used to support the construction of infrastructure in Triharjo Village. This designation is in accordance with the direction of the Minister of Villages, Development of Disadvantaged Regions and Transmigration, that the allocation of Village Funds in 2015 and 2016 is focused on supporting the development of physical infrastructure as stated in the 2015 Triharjo Village APBDes.

The enactment of Law Number 6 of 2014 was felt to be a breath of fresh air for the village. The existence of this law is the legal basis for the recognition of the village as an autonomous region itself. In relation to fiscal decentralization, which is the subject of the enactment of the law, it is related to 10% of funds from the APBN for villages throughout Indonesia, where each village will receive funds of approximately 1 billion per year. The almost uniform distribution of the budget is around 1 billion even though the government's management capacity is very diverse (this will be anticipated through fiscal decentralization rules that regulate the size of the village budget based on needs and its ability to manage through government regulations

3.2 Barriers to the Management of Village Funds in Triharjo Village, Sleman District, Sleman Regency

Village funds are a new thing for local governments, especially village governments throughout Indonesia. The potential problems that arise are obstacles in managing village funds, namely the incomplete regulations and technical implementation instructions needed in managing village finances. UU no. 6 of 2014, was ratified on January 15, 2014, to be implemented in 2015. Following up on this, the government immediately prepared an implementing regulation. There are 2 (two) Government Regulations (PP) as implementing regulations governing Law no. 6 of 2014 namely:

- a. PP No. 43 of 2014 concerning Implementing Regulations of Law no. 6 of 2014 concerning Villages which was ratified on 30 May 2014.
- b. PP No. 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, which was ratified on July 21, 2014. This PP was later amended through PP No. 22 of 2015 which was set on April 29, 2015.

For technical guidelines for the implementation of the two PPs, the relevant technical ministries, in this case the Ministry of Home Affairs and the Ministry of Villages, PDPTT, prepare a Ministerial Regulation that becomes a reference for managing funds in the village. These regulations include;

- a. Ministry of Home Affairs Regulations:
 1. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 111 of 2014 concerning Technical Guidelines for Village Regulations, which was ratified on December 31, 2014.
 2. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 112 of 2014 concerning Village Head Elections, which was ratified on December 31, 2014.
 3. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management, which was ratified on December 31, 2014.
 4. Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 114 of 2014 concerning Village Development Guidelines, which was ratified on December 31, 2014.
- b. Regulation of the Ministry of Villages, Transmigration and Disadvantaged Villages:
 1. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 1 of 2015 concerning Guidelines for Authority Based on Origin Rights and Village-Scale Local Authorities, which was ratified on January 25, 2015.

2. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 2 of 2015 concerning Guidelines for Order and Decision Making Mechanisms for Village Deliberations which was ratified on January 28, 2015.
3. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 3 of 2015 concerning Village Assistance which was ratified on January 28, 2015.
4. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 4 of 2015 concerning the Establishment, Management and Management, and Dissolution of Village-Owned Enterprises which was ratified on February 13, 2015.
5. Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 5 of 2015 concerning Determination of Priority for Village Funds in 2015 which was ratified on February 13, 2015.

The Village Head is required to submit a report on the realization of village funds to the Regent/Mayor. The submission of the Village Fund realization report contains reporting provisions with two stages that must be carried out where reporting on the realization of the use of Village Funds in Semester I is no later than the fourth week of July of the current budget year; and Semester II no later than the fourth week of January of the following fiscal year. The regent/mayor submits a report on the realization of the distribution and consolidation of the use of the Village Fund to the Minister with a copy of the minister in charge of the Village, the technical minister/head of the relevant non-ministerial government institution, and the governor no later than the fourth week of March of the following fiscal year, the report must be made. The arrangement regarding the submission of the village fund realization report is explained in Article 24 Paragraph (2) of Government Regulation Number 60 of 2015 Village Funds Sourced from the State Revenue and Expenditure Budget.

Triharjo Village as one of the villages that received the Village Fund was required to report the realization of the Village Fund in accordance with the above provisions, but there were obstacles that occurred where the hamlet who received the stimulant funds disbursed by the Triharjo Village in submitting its report there was often a delay this happened because the hamlet party not familiar with the Village Fund. This also affects the delivery of the realization of village funds in Triharjo Village to the Sleman Regent so that it is not in accordance with the provisions in Government Regulation Number 60 of 2015.

4 CONCLUSION

Regulatory distribution of Village Funds from the Sleman Regional Government to the Triharjo Village Government is in accordance with applicable regulations, from the level of the Act, namely Law Number 6 of 2014 concerning Villages to the level of Government Regulation, namely Government Regulation Number 60 of 2014 concerning Village Funds juncto Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014 concerning Village Funds. The Sleman government issued Sleman Regent Regulation No. 9 concerning the Village Revenue and Expenditure Budget in order to provide guidelines for the preparation of the village income and expenditure budget, changes to the village income and expenditure budget, calculation of the village income and expenditure budget, and accountability of the village income and expenditure budget to the village needs to establish guidelines for the preparation of the village income and expenditure budget with a Regent Regulation. The Triharjo Village Government issued Village Regulation Number 6 of 2015 concerning Village Budgets and Revenues and Expenditures which were used as the basis for managing Village Funds in Triharjo Village. The role of the triharjo village government in managing the Village Fund is in accordance with the provisions that have been regulated in the applicable regulations, the priority of the Village Fund for the development of village infrastructure is carried out on the basis of the direction given by the Minister of Villages, Disadvantaged Villages and Transmigration. Triharjo Village as one of the villages receiving the Village Fund is required to report the realization of the Village Fund in accordance with the provisions

described in Article 24 of Government Regulation Number 60 of 2015 concerning Village Funds Sourced from the State Revenue and Expenditure Budget. Triharjo Village has obstacles in terms of reporting, where the hamlets that receive stimulant funds from Triharjo Village in submitting their reports often experience delays. This happened because the hamlet was not familiar with the Village Fund. This also affects the delivery of the realization of village funds in Triharjo Village to the Sleman Regent so that it is not in accordance with the provisions in Government Regulation Number 60 of 2015 concerning Village Funds. Triharjo Village has obstacles in terms of reporting, where the hamlets that receive stimulant funds from Triharjo Village in submitting their reports often experience delays. This happened because the hamlet was not familiar with the Village Fund. This also affects the delivery of the realization of village funds in Triharjo Village to the Sleman Regent so that it is not in accordance with the provisions in Government Regulation Number 60 of 2015 concerning Village Funds. Triharjo Village has obstacles in terms of reporting, where the hamlets that receive stimulant funds from Triharjo Village in submitting their reports often experience delays. This happened because the hamlet was not familiar with the Village Fund. This also affects the delivery of the realization of village funds in Triharjo Village to the Sleman Regent so that it is not in accordance with the provisions in Government Regulation Number 60 of 2015 concerning Village Funds.

5. REFERENCE

- [1] A. C. Rahayu, "Tanggung Jawab Pelaksana Operasional Badan Usaha Milik Desa (Bum Desa) yang Dinyatakan Pailit oleh Pengadilan Niaga," *Kumpul. J. Mhs. Fak. ...*, 2015.
- [2] A. Sri Kusuma Dewi and N. D. Prasetyo, "INTERPRETASI BENTUK BADAN USAHA MILIK DESA MENURUT UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA," *J. Media Huk.*, vol. 22, no. 2, 2015, doi: 10.18196/jmh.2015.0059.242-25.
- [3] N. Nurmayani, "PENETAPAN ANGGARAN PENDAPATAN DAN BELANJA DESA DI DESA SIDOSARI KECAMATAN NATAR KABUPATEN LAMPUNG SELATAN," *FIAT JUSTISIA Jurnal Ilmu Huk.*, vol. 5, no. 1, 2014, doi: 10.25041/fiatjustisia.v5no1.108.
- [4] "PERANAN BADAN PERMUSYAWARATAN DESA DALAM PENYUSUNAN ANGGARAN PENDAPATAN DAN BELANJA DESA (SUATU STUDI DI DESA SENDANGAN KECAMATAN TOMPASO)1," *J. Polit.*, vol. 4, no. 1, 2015.
- [5] N. K. Sri Utari and I. M. Udiana, "IMPLEMENTASI TANGGUNGJAWAB NEGARA BERKAITAN DENGAN HAK ATAS PENDIDIKAN DASAR BAGI WARGA NEGARA DI DESA TERPENCIL KABUPATEN BANGLI," *J. Magister Huk. Udayana (Udayana Master Law Journal)*, vol. 4, no. 4, 2015, doi: 10.24843/jmhu.2015.v04.i04.p06.
- [6] E. Supriadi, "PERTANGGUNGJAWABAN KEPALA DESA DALAM PENGELOLAAN KEUANGAN DESA BERDASARKAN UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA," *J. IUS Kaji. Huk. dan Keadilan*, vol. 3, no. 8, 2015.
- [7] M. Z. Abidin, "Tinjauan atas pelaksanaan keuangan desa dalam mendukung kebijakan dana desa," *J. Ekon. Kebijak. Publik*, vol. 6, no. 1, 2015.
- [8] F. Karimah, C. Saleh, and I. Wanusmawatie, "Pengelolaan Alokasi Dana Desa Dalam Pemberdayaan Masyarakat (Studi pada Desa Deket Kulon Kecamatan Deket Kabupaten Lamongan)," *J. Adm. Publik*, vol. 2, no. 4, 2014.
- [9] Kristina Korniti Kila, "Pengelolaan Alokasi Dana Desa Dalam Meningkatkan Pemberdayaan Masyarakat Di Desa Miau Baru Kecamatan Kongbeng Kabupaten Kutai Timur," *ejournal Adm. Negara*, vol. 3, no. 4, 2014.
- [10] Okta Rosalinda, "Pengelolaan Alokasi Dana Desa (ADD) Dalam Menunjang Pembangunan Pedesaan (Studi Kasus: Desa Segodorejo dan Desa Ploso Kerep, Kecamatan Sumobito, Kabupaten Jombang)," *J. Ilm. Fak. Ekon. Dan Bisnis Univeritas Brawijaya*, 2014.