

**THE EFFECT OF TRANSPARENCY, COMMUNITY PARTICIPATION, AND
ACCOUNTABILITY ON MANAGEMENT OF VILLAGE FUNDS
IN PONOROGO REGENCY**

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ABSTRACT

This study aims to determine the Effect of Transparency, Community Participation, and Accountability on Village Fund Management (DD) in Ponorogoregency. The research method used is quantitative descriptive with the type of data, namely primary data. Data collection techniques are carried out by distributing questionnaires to respondents. The study was conducted on villages in Pulung and Ngebel Subdistricts, this is because the two sub-districts were not on time in submitting the Realization Report on the Use of DD in the 2017 Budget year to Ponorogoregency DPMD. The population of this study is the Village Chief, Village Secretary, Village Treasurer, Kasi Development, Kasi Community Empowerment, and Chairman of the BPD. The sampling method used was saturated sampling. Based on the population and the sample determination method obtained 156 respondents. Effects of Transparency, Community Participation, and Accountability on DD Management in Ponorogoregency using multiple linear regression analysis and coefficient of determination. Test the quality of the data used is the test of validity and reliability. Furthermore, hypothesis testing using t and F test. The results of this study indicate that the first hypothesis, namely transparency, has a significant positive effect on DD management in Ponorogoregency. The second hypothesis of community participation has a significant positive effect on DD management in Ponorogoregency. The third hypothesis of accountability has a significant positive effect on DD management in Ponorogo.Regency. The fourth hypothesis obtained results that transparency, community participation, and accountability had a significant positive effect on DD management in Ponorogo.This was supported by the results of the recapitulation of respondents' answers and real conditions in the field.

Keywords: *Transparency, Community Participation, Accountability, Village Fund Management.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Transparansi, Partisipasi Masyarakat, dan Akuntabilitas terhadap Pengelolaan Dana Desa (DD) di Kabupaten Ponorogo. Metode penelitian yang digunakan adalah deskriptif kuantitatif dengan jenis data yaitu data primer. Teknik pengumpulan data dilakukan dengan menyebarkan kuisioner kepada responden. Penelitian dilakukan pada Desa di Kecamatan Pulung dan Ngebel, hal ini karena dua kecamatan tersebut tidak tepat waktu dalam menyerahkan Laporan Realisasi Penggunaan DD tahun Anggaran 2017 pada DPMD Kabupaten Ponorogo. Populasi penelitian ini adalah Kepala Desa, Sekretaris Desa, Bendahara Desa, Kasi Pembangunan, Kasi Pemberdayaan Masyarakat, dan Ketua BPD. Metode pengambilan sampel yang digunakan adalah sampling jenuh. Berdasarkan populasi dan metode penentuan sampel diperoleh 156 responden. Pengaruh Transparansi, Partisipasi Masyarakat, dan Akuntabilitas terhadap Pengelolaan DD di Kabupaten Ponorogo menggunakan analisis regresi linier berganda dan koefisien determinasi. Uji kualitas data yang digunakan adalah uji

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validitas dan reliabilitas. Selanjutnya pengujian hipotesis menggunakan uji t dan F. Hasil dari penelitian ini menunjukkan bahwa hipotesis pertama yaitu transparansi berpengaruh positif signifikan terhadap pengelolaan DD di Kabupaten Ponorogo. Hipotesis kedua partisipasi masyarakat berpengaruh positif signifikan terhadap pengelolaan DD di Kabupaten Ponorogo. Hipotesis ketiga akuntabilitas berpengaruh positif signifikan terhadap pengelolaan DD di Kabupaten Ponorogo. Hipotesis keempat memperoleh hasil bahwa transparansi, partisipasi masyarakat, dan akuntabilitas berpengaruh positif signifikan terhadap pengelolaan DD di Kabupaten Ponorogo. Hal ini didukung dari hasil rekapitulasi jawaban responden dan kondisi riil dilapangan.

Kata kunci : Transparansi, Partisipasi Masyarakat, Akuntabilitas, Pengelolaan Dana Desa.

INTRODUCTION

Today the Indonesian government is undergoing changes, carrying the concept of developing Indonesia from the periphery, which is expected to realize development equality, improve the welfare and quality of life of rural communities, so that problems arising from development disparities between regions, poverty and other socio-cultural problems can be minimized (Bappenas, 2003).

In line with this to support the village government, the entire village received the transfer of funds from the APBN known as the Village Fund (DD). DD budgets from year to year have increased, at the beginning of the year of formation, namely in 2015 the total budget for DD was 20.76 trillion, up to the 2017 budget of 60 Trillion (Minister of Finance, 2017).

The increasing number of DDs channeled by the central government has affected the increase in the amount of

DD distributed to the Regency / City, one of them is *Ponorogo*. Based on the Presidential Regulation (*Perpres*) No. 36 of 2015 Appendix XXII concerning the details of Village Funds according to Regency / City of the 2015 Budget Year, the total DD budget for 2015 in *Ponorogo* Regency that is equal to Rp 78,829,344,000, in 2016 based on Presidential Regulation No. 137 of 2015 attachment XX the amount of DD budget allocation in *Ponorogo* Regency experienced a significant increase of more than 100% namely Rp 176,898,233,000, whereas in the 2017 budget year the DD budget increased to Rp 225,521,779,000 (*Perpres* No. 97 of 2016 attachment XIX).

The higher the amount of DD distributed, the greater the responsibility in its management. This large DD management can lead to potential abuse or abuse by local and village government officials. This is like what happened in *Babadan Village, Babadan District*, there

are reports from related communities alleged deviation from DD use by the Babadan village government (Recognize Ponorogo, 2017). Pagerukir Village Sampung Subdistrict, also experienced problems, namely residents were disappointed with the DD project that was done carelessly because the project proposed by the residents was not in accordance with its realization (Soerabaia Newsweek, 2017), In addition, the problem was also experienced by Wonodadi Village, Ngrayun Sub-district, namely the village government in managing finances, which was not yet transparent to the public regarding financial management information (Hidayati and linWijayanti, 2017).

DD management is a unity in the management of the Regional Budget. In order to minimize the potential for DD abuse, the management of DD is applied with the principle of Good Governance, in line with Hidayati and linWijayanti (2017) who state that DD management must apply the principles of good governance, namely transparency, public participation, and accountability. According to *Bappenas* (2003), good governance is a mechanism for managing economic and social resources that are substantial and its application supports

stable development with the main conditions being efficient and equitable, while transparency means the existence of openness about the budget that is easily accessible to the public. So the existence of transparency is a means of preventing abuse of government authority because the public will obtain actual and factual information and lies that are difficult to do (Wiradarma, 2017).

Community participation is the principle of good governance which is a driving force for accelerating the implementation of village governance, this can prevent deviant policies (Puji and Yulianto, 2016), besides transparency and community participation, accountability is also the principle of good governance, accountability of resource management and implementation of the entrusted policies to reporting entities in achieving periodically set goals in village financial management (Advice and Nur Anisa, 2017).

Relevant research conducted by Harjono, et al (2014) shows the results that accountability and transparency have a positive effect on budget management both individually and jointly. A similar study conducted by

Umami and IdangNurodin (2017) who conducted research in Surade Subdistrict showed the results of transparency and accountability had a positive and significant effect partially and simultaneously on village financial management. Both of these studies concluded that accountability and transparency are important in carrying out DD management. so that village government governance can work well.

The difference between this research and previous research is on the objects carried out in the *Ponorogo* Regency region and adds one independent variable namely community participation. According to Hasniati (2016) the success of a development program, especially DD, depends on community participation, community participation in the development and management of village finance. to ensure the implementation of development and management of village finance goes according to the law. This statement supported by research conducted by Septianis (2012) shows that the results of the participation rate of the Tegeswetan and Jangkrikan Villages in the ADD management process are good. In line

with this, the government hopes for transparency, participation, and accountability in managing village finance because it is an important aspect of creating good governance (Puji and Yulianto, 2016).

Based on the background described, the researcher is interested in conducting research with the title "The Effect of Transparency, Community Participation, and Accountability on Village Fund Management in *Ponorogo* Regency".

THEORETICAL BASIS

Good governance

Good governance refers to state management mechanisms which include the operation of authority, management of citizens, and the interaction of various political entities in decision-making processes that not only involve the government/state but also other very broad parties. Government management with the concept of good governance emphasizes the involvement of the three proportional so that solid and responsible governance can be achieved, and efficient and effective (Dwipayana and SutoroEko, 2003).

Village Fund Management

DD management is an inseparable part of village financial management in the *APBDes* because DD is one of village income, DD management must apply the principles of transparency, accountability, participation, and orderly and budgetary discipline. This is to support the realization of good governance in the implementation of village governance (PermendagriNo.113 of 2014).

Transparency

Transparency is a principle that is very important for the implementation of the functions of government in carrying out the mandate of the people. Since the government has great authority in taking various policies and decisions that are important for the community, the government in carrying out its functions must be able to convey and provide complete information about what it has done.

Transparency in the management of public finances is a principle of good governance that must be fulfilled by public organizations by carrying out the transparency of the public will obtain actual and factual information (Kumalasari and Ikhsan Budi, 2016).

Society participation

The community is the main stakeholder of the implementation of the policies of a public organization, especially the implementation of development in villages funded by DD. Implementation of development must be prioritized by involving the community so that the process of implementing development is right on target, efficient and effective.

Community participation is the role of community members to channel their aspirations, thoughts, and interests in the administration of village governance. Community participation in the process of determining public policy is a driving force to accelerate the fulfillment of the principles of good governance in village governance (PermendagriNo.113 of 2014).

Accountability

Accountability is the obligation of the trustee to be accountable for the results of his performance in managing the entrusted resources. The existence of accountability can be a means or proof that the trustee has worked or carried out the mandate well (Advice and Nur Anisa, 2017).

Accountability within the scope of government organizations can be interpreted as providing information on government activities and performance to parties that need information or interests, namely to higher authorities both central and regional governments and to the community (Bappenas, 2003).

HYPOTHESIS

Effect of transparency on Village Fund management in *Ponorogo* Regency

The application of the principle of transparency in DD management is used as a means of preventing abuse because the disclosure of information on the management of DD lies is difficult to hide. Transparency is important for the implementation of government functions in carrying out the mandate of the people because the government has the authority to make important decisions that affect many people (Kumalasari and Ikhsan Budi, 2016).

Harjono's research, et al. (2014) found that transparency had a positive effect on budget management, Umami and Idang Nurodin's research (2017) showed the results of transparency affecting village financial management. Based on the explanation that has been

described, the hypothesis proposed by the researcher is:

Ha1: transparency affects the management of Village Funds in *Ponorogo* Regency.

Effect of community participation on Village Fund management in *Ponorogo* Regency

The principle of good governance, namely community participation applied in the preparation of the Village Budget (*APBDes*) will have a positive impact where the government is easier to manage and manage the *APBDes* besides that the community can know how the process of *APBDes* is involved and is involved. (Hasniati, 2016)

Hasniati (2016) stated that the success of the program, especially DD, was highly dependent on community participation, the role of the community in the development and management of village finance was very necessary to ensure the implementation of development and village financial management in accordance with the applicable law. Tegeswetan and Jangkrikan villages in the ADD management process are relatively good. Based on the explanation described, the hypothesis proposed:

Ha2: Community participation influences the management of the Village Fund in *Ponorogo* Regency.

Effect of accountability on Village Fund management in *Ponorogo* Regency

The implementation of the principles of good governance accountability in the village government can improve the performance of the village government. Accountability as the responsibility of managing public resources and implementing policies that have been entrusted to the reporting entity in achieving the objectives set in village financial management Advice and Nur Anisa (2017).

Umami and Idang's research (2017) states that accountability influences village financial management. Research is in line with that conducted by Harjono, et al. (2014) who obtained the results of accountability that have a positive effect on budget management. The proposed hypothesis is:

Ha3: Accountability affects the management of Village Funds in *Ponorogo* Regency.

Effect of transparency, community participation, and accountability on

Village Fund management in *Ponorogo* Regency

Transparency, community participation, and accountability will make the management of DD run well according to the program's objectives. The application of these 3 principles can reduce the fraud and waste of DD because the management of DD is supervised by the community. The government expects transparency, community participation, and accountability in DD management because of important aspects of creating good governance (Puji and Yulianto, 2016). the research hypothesis proposed is:

Ha4: Transparency, community participation, and accountability influence the management of Village Funds in *Ponorogo* regency.

FRAMEWORK

The thinking framework in this study is as follows:

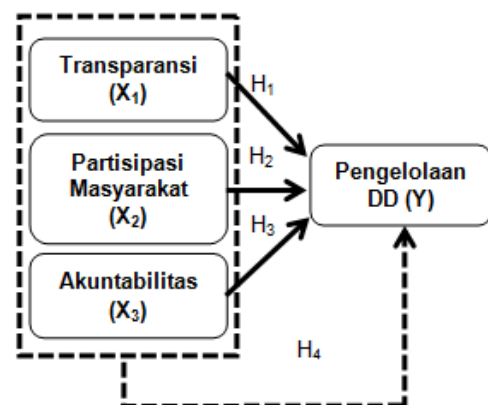


Figure 1. Framework for thinking

RESEARCH METHODS

The type of data used in this study is primary data. Primary data obtained through questionnaires distributed to research respondents who have been determined based on population and sampling techniques. Methods of retrieving data obtained from respondents' answers measured using a Likert scale.

The data analysis method in this test is the Descriptive Statistics, Validity Test, Reliability Test, Multiple Linear Regression Analysis, Determination Coefficient Test, Partial Test, and Simultaneous Test. All statistical calculations in this study used assistance from the SPSS Version 20 program.

RESULTS AND DISCUSSION

Overview of Research Objects

This research was carried out in villages in Ponorogo Regency, namely Pulung District with 18 villages and Ngebel with 8 villages. The research was carried out in these two sub-districts because it was late in submitting the

Realization Report on the Use of the 2017 Semester Final Budget Year 2017 which should be based on regulatory provisions no later than the second week of February 2018 but not yet submitted until March 26, 2018.

Respondents in the study were the Village Head, Village Secretary, Village Treasurer, Head of Development, Head of Community Empowerment, and BPD Chairperson, the results of data collection obtained 144 questionnaires filled out and all can be processed from 156 questionnaires distributed according to the number of respondents.

Analysis of Multiple Linear Regression

Researchers conducted data quality testing using validity and reliability tests, the results of the validity of all data were said to be valid because they were above r table which was 0.250. While the reliability test of all data was said to be reliable because it was above r table which was 0.600.

Table 1: Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	.811 ^a	.657	.650	1.59192

Predictors: (Constant), Transparency, Participation_Community, Accountability.
 Source: Primary Data SPSS Output Processed, 2018.

The results of testing the model using SPSS in table 1, note that the coefficient determination value (R²) of 0.657 which indicates the variable ability of transparency, public participation, and accountability in explaining the variation

in DD management variables in *Ponorogo* Regency by 0.657 or 65.7%. While the rest of 0.343 or 3.43% is explained by other variables not included in this research model.

Table 2: Results of Testing of Partial Hypotheses (t) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	7.187	1.758		4.087	.000
Transparency	.175	.060	.215	2.918	.004
Community Participation	.452	.078	.449	5.776	.000
Accountability	.232	.076	.235	3.067	.003

Dependent Variable: Management_DD
Source: SPSS Processed Output, 2018

Effect of Transparency on Village Fund Management in *Ponorogo* Regency

Based on table 2, the transparency variable (X₁) has a significant value of 0.004 which is smaller than (α) which is equal to 0.05 (0.004 < 0.05) by indicating t arithmetic from t table which is 2.918 > 1.976 (two-way testing or two tails at a significance level of 5% (0.05) and N = 144 - 3 = 141). So that for H₀₁ is rejected and H_{a1} is accepted. The result of this hypothesis testing is concluded that transparency has a significant positive effect on the management of Village Funds in *Ponorogo* Regency.

The results of this study found that the increasing application of transparency also increased DD management in *Ponorogo* Regency. This is in accordance with the theory put forward by Kumalasari and Ikhsan Budi (2016) which states that the application of transparency within government organizations can prevent abuse of authority because lies are difficult to hide and transparency becomes an important instrument in securing public money from corruption.

Financial management in the village can be said to be transparent if in running the government, the village

government is able to disclose material things to the community so as to enable the community to get access to information as widely as possible.

This study is in line with the research conducted by Umami and IdangNurodin (2017) showing that the results of transparency have a significant positive effect on village financial management and Harjono, et al. (2014) found that transparency has a positive effect on budget management, so the hypothesis of transparency affects DD management. in *Ponorogo* Regency can be proven and supported both in theory and previous research.

Effect of Community Participation on Village Fund Management in *Ponorogo* Regency

Based on table 2, the variable Community Participation (X_2) has a significant value of 0,000 smaller than (α) which is equal to 0.05 ($0,000 < 0,05$) with $t_{count} > t_{table}$ that is $5,779 > 1,976$ (two-way test or two tails at the significance level of 5% or 0.05 and $N = 144 - k = 141$). So that for H_{02} is rejected dan H_{a2} is accepted. From the results of testing this hypothesis, it can be concluded that community participation has a positive

effect on Village Fund management in *Ponorogo* Regency.

The results of this study found that the increasing application of community participation, the higher the management of DD in *Ponorogo* Regency. This refers to the theory put forward by Puji and Yulianto (2016) stating that public participation is needed to ensure that the development process and financial management of DD can run in accordance with the applicable law.

Community participation will contribute better to the DD management process. This study was supported by Septianis (2012) study, which obtained a very good level of participation of *Tegeswetan* and *Jangkrikan* villagers in ADD management, so it was concluded that the hypothesis of influential community participation in Village Fund management in *Ponorogo* Regency could be proven and supported by previous theoretical and research analyses.

Effect of Accountability on Village Fund Management in *Ponorogo* Regency

Based on table 2, the accountability variable (X_3) has a significant value of 0.003 greater than (α) that is equal to 0.05 ($0.003 > 0.05$) with $t_{count} >$ from t_{table} which is $3.067 > 1.967$

(two-way testing or two tails at the significance level of 5% or equal to (0.05) and $N = 144 - 3 = 141$). So that for H_{03} is rejected and H_{a3} is accepted. The value of testing this hypothesis is concluded that accountability influences the management of Village Funds in *Ponorogo* Regency.

The results of this study found that the higher or better the implementation of accountability, the better the management of Village Funds in *Ponorogo* Regency. This refers to the theory put forward by Mahmudi (2010) which defines accountability as an agent's obligation to manage resources, report and disclose all activities related to the use of public resources to the creditor.

Accountability if implemented properly in managing public resources, the administration of the government will be effective and efficient. The village government is said to be accountable if the government can account for financial management both morally and administratively (Umami and IdangNurodin, 2017). This research is in line with Harjono's research, et al. (2017) shows that the results of accountability have a significant positive effect on village financial management, it can be concluded that the hypothesis of accountability influencing DD management in *Ponorogo* Regency can be proven and supported both in theoretical analysis and previous research.

Table 3: Testing Results of Testing Simultaneous Hypotheses (Test F)

ANOVA					
Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	679.433	3	226.478	89.368	.000 ^b
1Residual	354.789	140	2.534		
Total	1034.222	143			

Source: Primary Data SPSS utput Processed, 2018

Based on table 3, it is known that the F test value indicates that a significant value of 0,000 is smaller than 0.05 ($0,000 < 0,05$) and the calculated F value $> F$ table is $89,368 > 2.67$ at the significance level (α) of 5%. So the results of simultaneous hypothesis testing (F test) are H_{04} rejected and H_{a4} are

accepted. So, from the hypothesis test F it can be seen that transparency, public participation, and accountability have a simultaneous influence on Village Fund management in *Ponorogo* Regency.

The results of this study found that increasing the application of three good governance principles together

increased DD management in *Ponorogo*. Regency. This refers to the theory proposed by Bappenas (2003) which states that there are three main principles of good governance, namely transparency, community participation, and accountability. While these three principles cannot work independently, all three have a sustainable and mutually influential relationship. Every instrument is needed to achieve other principles, and all three are instruments needed to achieve good governance.

Transparency, community participation, and accountability will make DD management better according to the purpose of the program. The application of these three principles can reduce fraud and waste because the the management of DD can be monitored by the community. In line with this, the government expects the implementation of transparency, community participation, and accountability in village financial management because it is the governance's central aspect. Based on the description above can be concluded the hypothesis of transparency, participation community, and influential accountability for the management of Village Funds in *Ponorogo* Regency can be proven and

supported both in theoretical analysis and real conditions in the field.

CONCLUSION

Based on the results of research and discussion on the effect of transparency, community participation, and accountability on Village Fund management in *Ponorogo* Regency, the first multiple linear regression equation by examining the effect of transparency, community participation and accountability partially on the management of Village Funds in *Ponorogo* Regency was found that transparency, community participation and accountability have a positive and significant effect on the management of the Village Fund.

Based on the second multiple linear regression equation, which examines the effect of transparency, community participation, and accountability simultaneously on the management of Village Funds in *Ponorogo* Regency, results show that all independent variables simultaneously have a positive and significant effect on Village Fund management in *Ponorogo* Regency.

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