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**Good Governance: Bojongmalaka Village Fund, Baleendah District,
Bandung Regency, Indonesia**

¹Engkus, Anisya Septa Pitaloka

¹UIN Sunan Gunung Djati Bandung, Indonesia; engkus@uinsgd.ac.id

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Abstrak

Bojongmalaka Village has the authority to manage village funds tailored to the community's needs in developing and empowering village communities. The governance of village funds is regulated by applicable laws and regulations, starting from planning, implementation, administration, reporting, and accountability. The problem in this research is that in planning village funds, elements of the community are not included in the preparation of the Village Government Work Plan (RKPDes), the implementation process is still not following applicable laws and regulations, and their accountability to the community is not maximized. This study aimed to find out and describe the financial management of village funds in Bojongmalaka Village, Baleendah District, Bandung Regency. This study uses a qualitative method with a descriptive approach. Observation, interviews, and documentation used data collection techniques. Data analysis techniques that researchers do with the stages of data reduction, data presentation, and conclusion. The results of the study revealed that the financial management of village funds in the village of Bojongmalaka was still not optimal in planning, implementation, and accountability, even though the administration was by applicable regulations and in reporting the realization of the APBDes there was never a delay to the local government through the sub-district

Keywords: Governance, Finance, Village Fund.

Introduction

The village currently has the authority to regulate and administer its government according to the interests required by the local community based on community initiatives, origin rights, and traditional rights recognized and respected by the Unitary State of the Republic of Indonesia (NKRI).

The existence of village development is the first step of change for the better. Village development leads to the realization of village independence because village development activities must be self-managed by the village by utilizing human resources in the village as well as natural resources and the environment in a sustainable manner. Development is carried out through planning by government officials starting from the village, sub-district, and district levels and involving the community accommodated in development planning meetings (musrenbang). Planning is carried out to determine development priorities in the village for the community's welfare and to carry out budgeting, especially in implementing village development. The budgeting is sourced from one of the village revenues, namely village funds.

To support the realization of good governance in village administration, village financial management must apply the principles of village financial management by the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018 concerning village financial management article 2, namely transparent, participatory, accountable, and carried out in an orderly and budgetary discipline (Mendagri, 2018). With this principle in place, the village government must be swift in managing village funds to create a high sense of community trust in village government officials and make the village prosperous. According to Icu

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Bawono (2019: 107) Village Financial Management uses village funds starting from planning, implementation, administration, reporting, and accountability.

In Bandung Regency, Village Funds are regulated in Bandung Regent Regulation Number 1 of 2018 Concerning Procedures for Management and Determination of Details of Village Funds in Bandung Regency for the 2018 Fiscal Year article 13 priority use of village funds is to finance the implementation of programs and activities in the field of village development and empowerment of rural communities by the authority of the village. Bojongmalaka Village is a village in Baleendah District, Bandung Regency, which has received village funds from the State Revenue and Expenditure Budget (APBN). With the existence of village funds, it is hoped to promote community peace and equitable development in Bojongmalaka Village.

This research is related to the financial management of village funds, where there are still discrepancies in planning, implementation, administration, reporting, and accountability with applicable regulations. One of the problems in the village of Bojongmalaka is that development planning still lacks the involvement of community elements, as seen from the murenbangdes, which are carried out with community elements only carried out during the Village Medium Term Development Plan (RPJMDes). In contrast, when preparing the Village Government Work Plan (RKPDes), deliberations with elements of the community are no longer carried out. This can be seen in the list of attendees of village deliberations that only village officials and BPD carry out these deliberations. Meanwhile, as in Government Regulation (PP) Number 47 of 2015 concerning amendments to PP Number 43 of 2014 concerning regulations for implementing Law Number 6 of 2014 concerning Villages article 116 village meetings in the framework of preparing the RKPDes apart from the village government and BPD, also elements of the community participate as well as in a participatory manner.

Based on the description above, the researcher wants to know and describe "how is the financial management of village funds in Bojongmalaka village starting from planning, implementation, administration, reporting, and accountability?"

This research was carried out inseparable from the results of previous research references that had been carried out as a comparison and study material in the same field of study, like Ikbal Ramdan's research regarding village financial management in Sukanagara Village, Cisompet District, Garut Regency. This study aimed to determine the implementation of Sukanagara village financial management based on Minister of Home Affairs Regulation (Permendagri) Number 113 of 2014 concerning Village Financial Management. The theory used is Muhammad Arif regarding village financial management. The method applied is qualitative. The data type used is primary data obtained through interviews with the Sukanagara village government and secondary data through supporting documents related to village financial management. The results of this study show that village financial management has not fully complied with the principles of participatory, transparent, accountable, orderly, and budgetary discipline. Meanwhile, the management is by the Regulation of the Minister of Home Affairs (Permendagri) Number 113 of 2014 concerning Village Financial Management. The novelty in the research is the management of village funds in the study of good governance: planning, implementation, administration, reporting, and accountability.

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The study of "Good Governance" implies (1) good governance, good governance, good governance, good state administration, or good state administration; (2) The application of the principles of transparency, participation, and accountability is recognized as the initial foundation for the realization of good governance in general; (3) an idea and value to regulate the pattern of relations between the government, the business world, and society.

In order to guarantee a responsible government, supervision (control) is needed, as revealed by Finer (1936): To guarantee an accountable bureaucracy, what is needed is the enforcement of a control system through laws and regulations that can discipline lawbreakers. So that good governance is realized. From this meaning, Boon & Geraldine (Kasim et al., 2015) formulate Dynamic governance as "to how these chosen paths, policies, institutions, and structures adapt to an uncertain and fast changing environment so that they remain relevant and effective in achieving the long-term desired outcomes of society" (how the various policies, institutions, and structures that have been selected work so that they can adapt to uncertainties and rapid environmental changes so that these policies, institutions, and structures remain relevant and effective in achieving the long-term desires of society). Dynamic governance, according to Boon & Geraldine in (Kasim et al., 2015) are: a) Government organizational culture includes; integrity (integrity), incorruptibility (cannot be bribed/no corruption), meritocracy (based on 14 talents & abilities/achievements), market (a fair market orientation), pragmatism (easily adaptable/more oriented towards achieving state goals rather than dwelling on ideology), multi-racialism (various ethnicities and beliefs), including culture; state activism, long-term plans, and goals, policies that are by the will of the community (relevance), growth, stability, prudence, and self-reliance; b) Dynamic capabilities include: thinking ahead, thinking again, and thinking across (learning from the experiences of other countries/organizations). The two main elements above are supported by able people and agile processes (capable people who carry out good processes). They are influenced by future uncertainties and external practices (future uncertainties and practices/customs of other countries or organizations).

Understanding of public administration, according to Farazmand in (Engkus, 2017: 91), is the most important part of the administrative tradition component. Public administration is in line with human civilization. This shows that public administration and bureaucracy are the most important part of the growth and development of civilization and all human achievements worldwide. Meanwhile, state finances, according to M. Ichwan in (Asyiah, 2018: 49) is an activity or plan carried out quantitatively (in the form of numbers and currency) to carry out in the future, usually carried out one fiscal year ahead. According to Djanegara (2017: 209) What is meant by village finance is the implementation of village government which can be worth money or goods and relates to the implementation of the rights and obligations of a village. Therefore all the rights and obligations of the village must be by the village finances owned by the village. Meanwhile, according to Solekhan, in (Kirowati, 2017: 218) What is meant by village finance is the administration of village government in its rights and obligations relating to money or goods, and in which there must be village financial management to manage finances.

Based on Permendagri Number 20 of 2018 concerning village financial management article 1 paragraph (5) Village finance, namely all rights and obligations of a village that can be worth money and everything related to implementing village rights and obligations in the form of money and goods (Mendagri, 2018).

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The Village Revenue and Expenditure Budget (APBDes), according to Sumpeno (Kirowati, 2017: 218), states that what is meant by APBDes is planning village finances in the approved fiscal year. Its determination is following village regulations which contain estimates of income and expenditure for the needs of the village both in development and empowerment of village communities. Village financial management, according to Hamzah, in (Baihaqi, 2020: 199) is an effort to help organize village government, carry out development, empower the community, and foster the community. Village financial management goes through cycle stages such as planning, implementation, administration, reporting and accountability, guidance and supervision, monitoring and evaluation. According to Icuk Bawono (2019: 107) In village financial management, activities include planning, implementation, administration, reporting, and accountability.

Based on the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning village financial management article 1 paragraph (6) are all activities such as planning, implementation, administration, reporting, and accountability (Mendagri, 2018). The activities of the activity cycle can be described as follows: Village financial management planning is received and issued in village government planning in the fiscal year and budget in the APBDes. According to Sumarna in (Mondale, 2017: 199) Financial planning, namely forecasting income and expenditure activities at a certain time. Financial planning activities result from the RPJMDes and RKPDes, which become guidelines for village regulations (pride) related to APBDes resulting from village financial plans. Building a village is carried out according to an agreement made by village officials, BPD, and community elements.

Implement village finances, namely activities that include receiving and disbursing through the village treasury account determined by the regent/mayor. According to Sumarna, in (Mondale, 2017: 200) Implement village finances, namely a series of activities that issue money in the field. All village receipts and expenditures through the village account are attached with concrete evidence. So in recording transactions, implementing village financial activities can be accounted for and orderly.

Implementation of activities based on the APBDes in one fiscal year, which is then prepared with a Budget Implementation Document (DPA) containing 1) Activity Plan and Village Budget (RKAD); 2) Village Activity Work Plan (RKKD); 3) Budget Plan (RAB). After the DPA was approved, a Village Cash Budget Plan (RAK) was prepared related to incoming and outgoing cash to fund DPA expenditures from the village account and agreed upon by the village head.

Paying for village financial implementation activities, Kaur and Kasi submit a Request for Payment (SPP) by the nominal listed in the DPA. In submitting the SPP, a report on implementing the budget must be attached, accompanied by 1) a statement of expenditure responsibility; 2) proof of receipt of goods/services on the spot. If these activities have been completed, Kaur and Kasi are obliged to report the final realization of the budget and activities to the village head.

Financial administration is related to writing every expenditure and receipt in the general cash book, carried out by the Head of Finance as carrying out the treasury function, making records in the general cash book carried out at the end of the month. The finance chief must make general cash ledgers such as 1) bank ledgers, 2) auxiliary tax books, and 3) down payment assistant books.

According to Sumarna (Mondale, 2017: 201), reporting is a delivery activity based on the implementation results carried out in the fiscal year as a form of accountability for the tasks and authority given. The village head submits a report on the implementation of the APBDes during the first semester to the bupati/mayor, such as 1) a report on the implementation of the APBDes; 2) an activity realization report.

Accountability: The village head reports accountability for the realization of the APBDes to the bupati/mayor accompanied by a financial report consisting of a report on the realization of the APBDes and notes on financial reports as well as reports on the realization of activities and drafts of sectoral, regional and other programs that enter the village.

Methods

This research was conducted in Bojongmalaka Village, Baleendah sub-district, Bandung district, West Java, Indonesia, with a focus on managing the Village Fund Allocation budget, for the following reasons: first, the issue of Village Fund Allocation often appears in public news and discussions, making this topic interesting to study. Second, village funds must be managed using the principles of "good governance" to achieve the goals for the people of Bojongmalaka village. The rolling out of village funds or allocation of village funds aims to improve the welfare of village communities based on government services closest to the community. With the Government Regulation of the Republic of Indonesia Number 43 of 2014 concerning Regulations for Implementing Law Number 6 of 2014 concerning Villages.

The central government is obliged to budget in the State Revenue and Expenditure Budget (APBN) for Village Fund Distribution directly to Villages through the Village Cash Account (RKD) through the Regional General Cash Account (RKUD) as temporary storage of Village Funds. Meanwhile, based on Government Regulation of the Republic of Indonesia Number 60 the Year 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, district/city governments allocate it into the Regional Revenue and Expenditure Budget (APBD) through balancing funds after deducting the Special Allocation Fund (DAK) and then channeling it to the Village Cash Account (RKD). The method used in this research is a qualitative approach. Data collection techniques used are observation, interviews, and documentation studies. Observation techniques are used to find out and observe the conditions in the field, both in the village bureaucracy involved in the research and the community.

Interview techniques are used to obtain in-depth data from informants based on the adequacy and appropriateness of 3 (three) levels: policy/conceptual, operational techniques, and society, which can provide information about the phenomena/problems raised in qualitative research, which are divided into (1) an informant head of Bojongmalaka Village, Baleendah sub-district, Bandung regency as a policy/conceptual level informant, (2) Head of Financial Affairs (main informant) as an informant who knows operational, technical details, (3) supporting informants, community representatives (Chairman of the Village Consultative Body/ BPD) as informants who provide additional useful and relevant information as well as parties related to the behavior of the main informants. Documentation study research is used to explore research materials in the form of documentation and others available in Bojongmalaka Village and the community. Table 1 shows the research informant data as follows.

Table 1

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Research Informants

Informant	Initials	Total
Head of Bojongmalaka Village, Baleendah subdistrict, Bandung regency	JAJ	1
Head of Financial Affairs for Bojongmalaka Village, Baleendah District, Bandung Regency	ITT	1
Chairperson of the Village Consultative Body/BPD of Bojongmalaka Village, Baleendah sub-district, Bandung regency	PEP	1
Total		3

Source: Primary data

Literature study techniques are used to obtain documents regarding managing the Alokasi Dana Desa (ADD). By reviewing the documentation, the researcher intends to examine the realization of national development as outlined in the National Development Plan (RPN) at the implementation level. Data analysis was carried out in three stages, including 1) data reduction, 2) data presentation, and 3) concluding/verification. (1) Data reduction is collected from Bojongmalaka Village, Baleendah sub-district, Bandung regency, West Java, Indonesia, and community representatives (BPD) through observation, interviews, and documentation/library studies. At this stage, the focus is on simplifying, abstracting, and transforming the raw data that emerges from the field. This means that the researcher sharpens, classifies, directs, eliminates unnecessary data, and organizes it at this stage. (2) Data presentation is carried out by collecting structured and relevant data and displaying it to make it easier to conclude. (3) Conclusion/verification is carried out through discussion and interpretation to formulate research findings, novelty, conclusions, and contributions.

Results and Discussion

Overview of Research Locations

Bojongmalaka Village is a village administration in the Baleendah District, Bandung Regency, West Java Province. Bojongmalaka Village has an area of 224 hectares consisting of 112,616 hectares of rice fields, 6,950 hectares of non-rice fields, 107,254 hectares of settlements, 8 458 hectares of rice fields, and 2,491 hectares of yards. Bojongmalaka village consists of 5 hamlets with a total of 17 RW and 106 RT, the location of Bojongmalaka village is adjacent to the north of Cangkuang Kulon village, east of Andir Village, south of Malakasari Village, and west of Rancamanyar Village, with a population of 5411 families consisting of 2911 men and 2500 families of women with a population of 25,411 people consisting of ±13,400 men and ±12,011 women. The livelihoods of the village of Bojongmalaka are mostly entrepreneurs/traders. In addition, the population of Bojongmalaka village consists of indigenous people and immigrants/immigrants from other villages.

Planning

Planning is determining the right course of action for the future, with a sequence of choices and considering available resources. In this stage, the village government draws up a

plan through planning and must involve the village community, usually done through village meetings. Planning in the financial management of village funds in Bojongmalaka village is carried out from the RT, RW, hamlet heads, and village community levels to accommodate the aspirations of the needs of the village community in the hamlet.

After the hamlet-level deliberation, a village-level deliberation (Musrenbangdes) is held to be discussed again and accommodate the aspirations of the community's needs and outlined in the Village Medium-Term Development Plan (RPJMDes), namely for the next 6 years mutually agreed upon. The Musrenbangdes is attended by village officials, BPD, and various community elements such as community leaders, religious leaders, RT, RW, and other community groups. After formulating the RPJMDes, the village government and the community hold a village development meeting to prepare a Village Government Work Plan (RKPDDes) for 1 year, which will be poured into the APBDDes.

Based on the results of research conducted by researchers that in the planning stage, there is still a lack of village community involvement, where community elements are only included during the preparation of the RPJMDes, but during the process of preparing the RKPDDes only the village government and BPD are involved, meaning that during the preparation of the RKPDDes not carried out in a participatory and transparent manner to the village community, this is not by the principles of village financial management. In contrast, deliberations in preparing the RKPDDes are very important for village communities to prepare and agree on the RKPDDes so that the priorities and wishes of the community for village needs can be appropriate for the coming year. Furthermore, this is not following regulations, namely Government Regulation (PP) Number 47 of 2015 concerning amendments to PP Number 43 of 2014 concerning implementing regulations of Law Number 6 of 2014 concerning Villages article 116 village meetings in the context of compiling RKPDDes other than village government and BPD. Also, elements of society participate in a participatory manner. Then the researchers concluded that in the planning process, the management of village funds in Bojongmalaka village was still not optimal because it was not by existing regulations.

Implementation

Implementation is an activity or action planned in detail, and implementation is implemented if the plan is considered mature and ready to be implemented. Implementing activities in the village of receiving and disbursing must go through the village account or by district government decrees attached with concrete evidence. To be accountable and implement in an orderly manner. In addition, the village government is prohibited from collecting outside the stipulations of village regulations that have been set. In addition, the Finance Head can save funds in the village treasury in a certain amount to meet operational needs or the procurement of goods and services, which are regulated by regent regulations. As for the use of unexpected costs, details of the RAB must be prepared, which are approved by the village head.

As for the first step in implementation, the PPKD team, in carrying out activities related to their duties which had been planned in the deliberation process, had to submit a funding application and be accompanied by a Budget Plan (RAB) document which had previously been verified by the village secretary and approved by the village head. The PPKD team is responsible for spending on activity budgets and uses the cash sub-book as responsibility of the PPKD team in the village.

After submitting the RAB, then to pay for village financial implementation activities Kaur and Kasi submit a Request for Payment (SPP) by the nominal listed in the RAB. If the SPP meets the requirements, the village head approves, and the Head of Finance makes payments and keeps records of receipts and expenditures.

Based on the results of the research that the researchers conducted, during the process of implementing these stages, it was following the provisions. Besides that, the implementation and the planning were also appropriate, but unexpected events caused slight changes. The implementation process for using village funds has been regulated in Government Regulation (PP) Number 47 of 2015 concerning amendments to PP Number 43 of 2014 concerning implementing regulations of Law Number 6 of 2014 concerning Villages article 100 that village spending is sourced from the Village Expenditure Income Budget (APBDes) is used to finance at least 70% of funding: 1) carry out development, 2) develop the community, and 3) empower the community, and a maximum of 30% to finance fixed income and allowances for the Village head and village apparatus, village government operations, allowances operations of the Village Consultative Body (BPD), and incentives for neighborhood associations (RT) and community associations (RW).

However, in reality, it is still not by these regulations due to unexpected disaster problems outside the plan, which causes changes in the report on the use of village funds. In 2018 village funds were used more dominantly to finance development, coaching, and empowering village communities, namely 78%, while village government and BPD operational costs, namely 22% of total spending, were by applicable regulations. Whereas in 2019, there was a recommendation from BPMPD of Bandung Regency that the use of village funds for village development was 70% and community empowerment was 30%, but considering that these were not standard regulations, the use of village funds did not follow these recommendations but was adjusted to the policy directions of the head villages, namely for development, empowerment, and coaching, decreased by 64.8% and the operations of the village government and BPD experienced an increase of 35.2% of total spending.

Then in 2020, the village government submitted an APBDes change. This was due to a disaster that was not up to plan. Village funds used to finance the development, empowerment, and fostering of village communities decreased from the previous year by 61.65%, and village and BPD operational costs experienced an increase of 38.35% in total spending. So the implementation in Bojongmalaka village in 2018 was by the provisions of the applicable regulations. However, in 2019-2020 it was not following the applicable regulations and had not followed the recommendations from the Community Empowerment and Village Government Agency (BPMPD).

Administration

Administration of village finances is a record of the receipts and expenditures of every village activity the Head of Finance carries out, including bookkeeping, inventory, and reporting of village property to interested parties.

Based on the research results, the researcher carried out the process of managing village fund finances by the Head of Finance, which was carried out in an orderly and appropriate manner. Bank subsidiary book, all these documents are reported at the end of each month and

no later than the 10th of the following month through an accountability report to the village head. In this regard, the administration of Bojongmalaka village is following Permendagri regulation number 20 of 2018 concerning village financial management.

Reporting

In the reporting process carried out by the village head, he submits a report to the district head through the sub-district head regarding the report on the implementation of the APBDes and the report on the realization of the first semester's activities no later than the second week of July of the current year and the year-end semester report no later than January of the following fiscal year.

Based on the research results, the researchers reported that reporting in Bojongmalaka village, Baleendah sub-district, was good. Following applicable regulations, village officials reported to the district head through the sub-district head in the form of a report on the realization of the implementation of the APBDes and the report on the realization of the activities of the first semester no later than July of that year and the end of the year at the latest. Later than January of the following year.

Accountability

Accountability is the delivery of the village head in the form of an accountability report on the realization of the APBDes to the district head through the sub-district head at the end of each fiscal year and no later than every 3 months of the following fiscal year based on the stipulations of village regulations accompanied by a financial report on the realization of the APBDes and notes on financial reports, activity realization reports, and regional list programs that enter the village. The accountability process regarding the report on the realization of the implementation of the APBDes is conveyed to the public in writing and through other information media.

Based on the research results that the researchers conducted, accountability in Bojongmalaka village to the regent through the sub-district head was quite good. This proved that accountability for reports on the realization of the APBDes implementation was by applicable regulations. While accountability to the public is still lacking, this is because accountability reports are not always submitted to the public at the end of each fiscal year but at the end of each term of office through meetings, besides that reports are not always informed to the public through bulletin boards which causes a lack of transparency, and there are still many people who do not know about village funds, this is what causes the accountability of village fund management in Bojongmalaka village not to be maximized.

Conclusion

Planning in the village of Bojongmalaka is still felt to be less than optimal and not following applicable regulations because there is still a lack of community involvement in the process of preparing the Village Government Work Plan (RKPDs), which is carried out during the village development planning meeting based on a mutual agreement. Implementation in the village of Bojongmalaka is still not optimal. This is because the use of the village fund budget in 2019-2020 has not complied with the provisions of the regulations

that apply according to the percentage set and is more inclined towards the village head's policies. Administration in the village of Bojongmalaka is quite good, considering that the finance department records receipts and expenditures through supporting documents such as general cash books, tax assistant cash books, and bank subsidiary books according to the format of the applicable regulations. Reporting in Bojongmalaka village is quite good. This is because the village, in reporting to the district head through the cam at the realization of the implementation of the first semester and the end of the year APBDes, is by the applicable regulations. Accountability in the village of Bojongmalaka is still felt less than optimal because there are still people who do not know the number of village funds received by the village. This results in a lack of transparency regarding information each budget year.

Based on the conclusions obtained, the researcher recommends that in the planning process, the community should be included in the RKPDes deliberation process to create participation following the principles of village financial management. In the implementation process, the use of the village fund budget should be adjusted to the applicable percentage, namely APBDes spending of at least 70% to finance development, empowerment, and community development and 30% at most to finance the operations of the village government, BPD, RW, RT. In addition, in 2019-2020, the use of the budget should follow the recommendations of the Village Government and Community Empowerment Agency (BPMPD). In the process of accountability to the village community, it is better to improve information disclosure and the availability of better information media so that it is easy for the community to obtain information and create transparency.

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