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# 19 ACCOUNTABILITY AND TRANSPARENCY OF VILLAGE FUND MANAGEMENT: A STUDY IN WONOSALAM VILLAGE, WONOSALAM DISTRICT, JOMBANG REGENCY

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## Abstract

This study discusses 19 accountability and transparency in the management of village funds in Wonosalam Village, Jombang Regency. Wonosalam Village has natural potential and infrastructure that supports development, with an emphasis on 3 accountability and transparency in village financial management. Infographics are used to show village revenue 2 expenditure, and financing openly to increase transparency. Despite good efforts, there is still room for increased transparency and community participation in village financial management. 4 The literature study method is used as the main approach in this study. The bibliography includes various researches 4 related to the development of village potential, church financial management, the role of village fund management, 4 the management of Village BUM. References also include governance, administration, public sector accounting, Village Law, and Regulation 20 of the Minister of Home Affairs on village financial management. The village fund is an assistance from the central government 15 to support the development and empowerment of village communities. The management of village funds must comply with 13 principles of transparency, accountability, participation, and sustainability. This research is expected to contribute to increasing 15 accountability and transparency in the management of village funds in Jombang Regency, as well as providing useful insights for the development of the village as a whole.

14 **Keywords:** Accountability, Transparency, Village Fund Management.

## Introduction

Village fund management has become an important topic in discussions about good government in Indonesia. Since the enactment of Law Number 6 of 2014 concerning Villages, all villages in Indonesia have received significant funding allocations from the central government to support community development and empowerment. This village fund is intended to improve the welfare of the village community and reduce the development gap between villages and cities. However, the successful use of village funds depends on accountability and transparency in their management.

Based on data from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, the allocation of village funds continues to increase every year. In 2020, the total allocated village funds reached Rp 72 trillion, up from Rp 70 trillion in 2019 (Ministry of Villages, PDDT, 2020). This increase shows the government's commitment to supporting village development, but also demands better and responsible management. However, reports from various sources show that there are still various problems in the management of village funds. For example, the Village Government Financial Statements (LKPD) show that some villages have difficulties in compiling accurate and timely financial reports. In addition, findings from the Audit Board (BPK) also show cases of misuse of village funds caused by a weak supervision system and lack of transparency (BPK, 2021).

The Village Fund Allocation (ADD) functions as a stimulant assistance or incentive fund to support the financing of village government programs, development, community development, and community empowerment, in accordance with Village Regulation No. 5 of 2015. In addition, there is also the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 which regulates Village Financial Management. However, in some cases, the use of ADD funds is vulnerable to abuse by parties who should be trusted by the community to build villages to be more advanced and developed. Given the large amount of budget given to villages through ADD, the question arises whether the village and its elements are able to manage the budget properly. In the past, villages that carried out development only received limited financial assistance and their management was centralized by government agencies. However, after the ADD policy was implemented, each village now receives a large budget allocation and its management is carried out independently.

The implementation of good governance should start from the lowest level of government, namely the village government, because of the big role it has in regional development. The village government has an important role in implementing the principle of regional autonomy and in determining and making policies in the village that have not been regulated by the local government. This is done by each village because each village has different characteristics and conditions. The local government has the duty to guide and supervise every policy made by the village government so that all activities and policies made can be accounted for. Thus, the implementation of good governance can have an impact on the welfare of the community, especially in the management of funds received, including village funds used for the development and development of village communities. Village funds are assistance provided by the central government to support village development. The provision of village funds taken from the State Budget continues to increase every year.

Several previous studies have shown that accountability and transparency in the management of village funds can be improved in several ways. First, training and assistance for village officials in preparing financial reports and village administration. Second, the implementation of a village information system that facilitates access to information for the community. Third, strengthening the role of the Village Consultative Body (BPD) as a supervisory institution at the village level (Suharyo, 2018; Wijaya, 2019).

Jombang Regency has developed a more effective reporting system. This system includes monthly reporting and reporting on the stages of implementation of each activity. The Siskeudes application is used to compile accountability reports regularly according to the stages of fund disbursement. Thus, the accountability of village fund management in Jombang Regency has met the reporting requirements in village fund management. However, there are still some limitations in the management of village funds in Jombang Regency. One of these limitations is the lack of human resources who have the ability to manage village funds. Therefore, it is necessary to make efforts to improve the ability of human resources in the management of village funds. In this context, this study aims to find out and assess accountability and transparency in the management of village funds carried out by the Wonosalam Village Government,

Wonosalam District, Jombang Regency. This research is expected can contribute to efforts to increase accountability and transparency in the management of village funds in Jombang Regency.

## Literature Review

### Accountability

Turner & Hulme (1997) explained that accountability is the obligation of every public sector body to not only be accountable to a higher authority or who is accountable to the public or the public. Accountability is an important concept in the management of public funds, including village funds. Accountability can be defined as the obligation to provide accountability or explain and report all actions and performance to the party who has the right or interest to hold the accountability (Mardiasmo, 2018). In the context of village fund management, accountability includes transparency in the use of funds, accurate reporting, and community involvement in supervision and evaluation. Mardiasmo (2018:20) also explained that the form of public accountability is divided into 2, namely:

1. Vertical accountability

Vertical accountability is a form of accountability by financial management for higher authorities, as well as the accountability of work units or agencies to local governments, which in turn is accountable to the central government.

2. Horizontal accountability

Horizontal accountability is a form of accountability to the community, especially for the service users of the organization concerned.

### Transparency

Transparency is a basic principle in village financial management that must be applied at all stages of planning, budgeting, implementation, administration, reporting, and accountability. This principle guarantees free access for everyone to obtain information about the implementation or administration of an institution or individual, including finances, programs, beneficiaries, and others.

Transparency means actions taken by the government to make it easier for the public to access information. The existence of transparency helps build or create public trust by providing adequate access to obtain accurate information. Transparency also includes the delivery of information about the process of government management and implementation in an open and honest manner to the public, on the basis that the public has the right to know, understand, and access information openly regarding the government's accountability in the management of resources entrusted to it and compliance with laws and regulations (Yalti, 2020).

In addition, transparency means the implementation of tasks and activities that are open to the public, starting from the policy process, planning, implementation, supervision, to control that is easily accessible to all parties who need information. Transparency also refers to the openness of the organization in providing information related to the management of public resources to stakeholders. Transparency in

Public financial management is a good governance principle that must be realized by public sector organizations.

### Village Fund Management

Village funds are a form of fund transfer from the central government to the village government which aims to support the development and empowerment of village communities (Permendagri No. 113 of 2014). The management of village funds must follow the principles of transparency, accountability, participation, and sustainability. Each village is expected to be able to prepare a budget plan and implement activities funded from village funds in an open and accountable manner.

According to Permendagri No. 113 of 2014, the mechanism for managing village funds includes several stages, namely planning, implementation, administration, reporting, and accountability. At the planning stage, the village must prepare a Village Government Work Plan (RKPDes) which contains programs and activities to be funded. The implementation stage involves the implementation of planned activities by complying with applicable rules and procedures. Administration includes recording and managing financial administration, while

reporting and accountability involves submitting financial reports to the public and other related parties.

Village Factors that affect the accountability of village fund management include the capacity of village apparatus, community participation, supervision, and financial information systems. The capacity of village officials includes knowledge and skills in financial management, while community participation is related to the level of community involvement in the planning and supervision process. Supervision, both from local governments and communities, plays an important role in ensuring accountability. A good financial information system helps in accurate recording and reporting (Nurhayati, 2020).

Village Fund

Village funds are explained in the Minister of Finance Regulation as a guide for the management of the distribution, use, monitoring, supervision, and evaluation of village funds. The village fund itself is a fund sourced from the state budget and transferred through the district/city budget to fund the implementation of village government. Based on Presidential Regulation Number 60 concerning village funds, in article 2, it is stated that the management of village funds must be carried out in an orderly manner, comply with regulations, be efficient, economical, transparent, and responsible, and prioritize the interests of the local community, both in the form of physical development and community development. According to Mukmin (2019), village financial management includes all administrative activities that are carried out through several stages, including planning, implementation, administration, reporting, and accountability. In accordance with Law Number 6 of 2014, village development aims to improve the welfare of the community and meet basic needs. In addition, village development can be a means to develop village potential by utilizing natural and human resources in a sustainable manner.

## Method

This research is entitled "Accountability and Transparency of Village Fund Management: A Study in Wonosalam Village, Wonosalam District, Jombang Regency" using the literature study approach as the main method. This approach was chosen to collect, analyse and synthesize various relevant literature sources related to accountability and transparency in the management of village funds. Sources used as references in this study include scientific journals, books, government reports, and other official documents that discuss village fund management, accountability, and transparency in the public sector. Literature study is an effective method in understanding the theoretical context and practice of village fund management in various places, including in Wonosalam Village. By reviewing the existing literature, this study can provide a comprehensive overview of how the principles of accountability and transparency are implemented in village fund management as well as the challenges and opportunities faced.

The literature study method in this study is carried out through several stages. First, the researcher identifies the research topic and problem to be raised. After that, a search for relevant literature is carried out through academic databases, libraries, and other reliable sources. The literacy found was then evaluated for its quality and relevance to the research topic. The next stage is the organization of literature based on predetermined themes or subtopics, which include definitions of accountability and transparency, legal and regulatory frameworks related to village fund management, as well as case studies from various regions that have applied these principles. In the analysis process, the researcher uses the content analysis method to identify patterns, themes, and insights that emerge from the literature studied. The results of this analysis are then synthesized and presented in a systematic narrative form to answer research questions and achieve research objectives. With this approach, this research is expected to make a significant contribution to the development of accountable and transparent village fund management theory and practice, especially in Wonosalam Village.

## Result and Discussion

### Overview of Regional Finance of Jombang Regency

The regional income of Jombang Regency from 2013 to 2017 experienced an average growth of 12.72%. This growth was driven by an average increase in Regional Original Revenue (PAD) of 31.52%, balance funds of 9.26%, and legitimate other income of 17.18%.



The high PAD mainly comes from the increase in Regional Taxes and other legitimate revenues. Regional taxes contribute an average of 21.93% to PAD, while legitimate miscellaneous income contributes 65.57%. This increase in Regional Tax was triggered by the policy of diverting Land and Building Tax in 2014. Meanwhile, the growth of legitimate miscellaneous income increased due to the implementation of Presidential Regulation of the Republic of Indonesia Number 32 of 2014 concerning the Management and Utilization of National Health Insurance Capitation Funds in first-level health facilities owned by local governments and the recording of school operational assistance funds which began to be recorded in the APBD in 2017. However, in 2018, school operational assistance funds, according to the guidelines for the preparation of the 2018 APBD, were recorded as other legitimate regional revenues. This causes that when compared between the realization of 2017 and the 2018 APBD, PAD is seen to decrease while other legitimate revenues increase. Given the inconsistent policy related to government revenue recording, this needs to be considered when projecting the growth of the revenue component for the following years (RPJMD Jombang Regency).

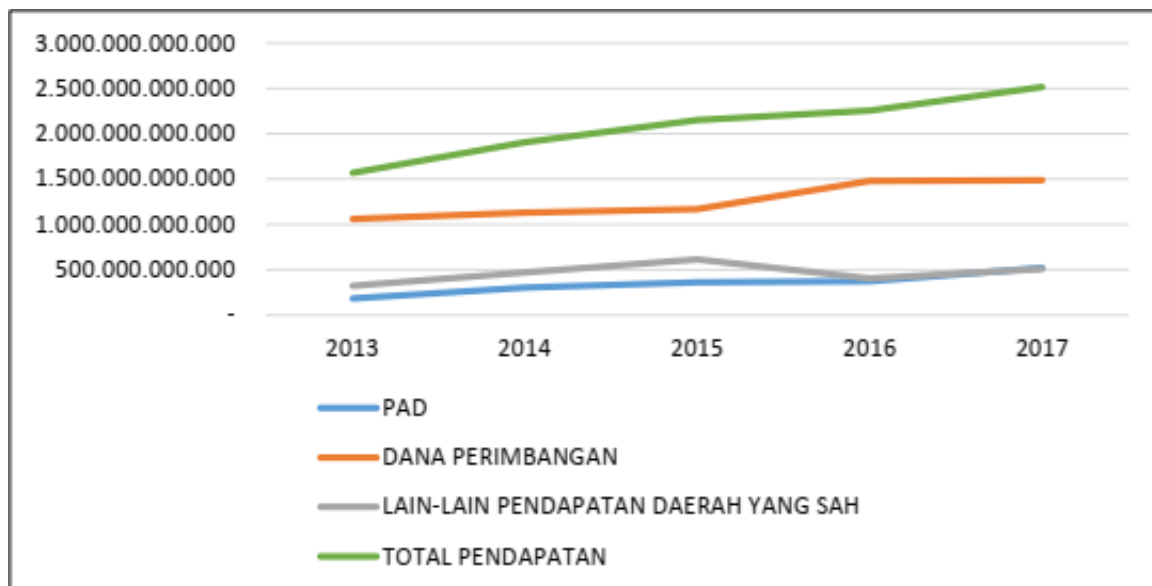


Figure 1. Regional Revenue of Jombang Regency in 2013-2017

Source: Jombang Regency RPJMD 2018-2023

Based on the figure above, it can be seen that the total regional income of Jombang Regency between 2013 and 2017, the total regional income continues to increase. In 2013, the total regional revenue reached Rp.1,567,610,980,536.59, and this figure rose to Rp.2,517,003,141,056.17 in 2017. The significant increase in 2017 was caused by central government policies related to funding, such as village funds, health insurance funds for first-level health facilities, and School Operational Assistance (BOS) funds that must be recorded in the Regional Revenue and Expenditure Budget (APBD), even though the funds are directly transferred to the regional treasury before being channeled to the village treasury, health centers, or schools receiving BOS funds.

Regional Original Revenue (PAD) also showed an increase from year to year, with a significant increase in 2017 due to the policy of recording BOS funds in the APBD in the income account of the Regional Original Revenue group in other types of legitimate income, even though the transfer of funds was carried out directly to the recipient school.

The balance fund experienced a significant increase in 2016 due to the policy of increasing the allocation of the Special Allocation Fund (DAK) and the transfer of teacher professional allowance funds as well as additional funds for teachers' income from other legitimate regional revenues into non-physical DAK. As a result, there was a significant decline in other components of legitimate regional revenue in 2016, while from 2016 to 2017 it was relatively stable.

No.	Uraian	2013	2014	2015	2016	2017	(%)
4	PENDAPATAN	1,567,610,980,536.59	1,905,860,371,275.38	2,151,287,874,052.96	2,257,099,357,781.47	2,517,003,141,056.17	12.72
4.1	Pendapatan Asli Daerah	185,091,678,239.59	304,065,301,093.38	363,963,252,971.96	374,141,185,825.47	521,210,404,936.17	31.52
4.1.1	Pajak daerah	36,927,594,067.69	66,769,233,996.20	80,335,176,828.50	91,478,979,883.91	110,603,806,268.50	33.98
4.1.2	Retribusi daerah	32,329,180,044.00	32,356,441,839.00	39,925,269,477.00	41,890,164,298.00	42,024,479,023.00	7.14
4.1.3	Hasil pengelolaan keuangan daerah yang dipisahkan	2,448,620,039.26	2,523,181,128.39	2,844,232,695.14	2,434,763,292.00	2,978,293,863.36	1.82
4.1.4	Lain-lain PAD yang sah	113,386,284,088.44	202,216,424,127.79	240,858,577,871.32	238,337,278,349.56	366,003,825,681.31	37.48
4.2	Dana Perimbangan	1,060,053,279,863.00	1,131,290,917,695.00	1,170,782,676,685.00	1,479,480,105,860.00	1,486,041,199,349.00	9.26
4.2.1	Dana bagi hasil pajak/bagi hasil bukan pajak	86,238,306,863.00	76,832,644,695.00	75,132,309,625.00	25,303,667,270.00	71,973,697,481.00	(6.42)
4.2.2	Dana alokasi umum	920,097,998,000.00	1,007,166,193,000.00	1,032,325,237,000.00	1,111,301,450,000.00	1,091,779,457,000.00	4.46
4.2.3	Dana alokasi khusus	43,717,033,000.00	47,292,080,000.00	63,325,130,000.00	282,874,988,590.00	322,286,044,838.00	100.68
4.3	Lain-Lain Pendapatan Daerah yang Sah	322,466,022,434.00	470,504,152,487.00	616,541,944,396.00	403,478,066,096.00	509,751,536,771.00	17.18
4.3.1	Hibah	1,101,409,750.00	1,143,632,011.00	2,048,108,600.00	1,996,448,599.00	3,468,816,858.00	73.78
4.3.3	Dana bagi hasil pajak dari provinsi dan Pemerintah Daerah lainnya	76,372,776,932.00	128,828,661,419.00	121,442,813,796.00	191,311,276,997.00	163,133,593,259.00	23.83
4.3.4	Dana Penyesuaian dan Otonomi Khusus	225,489,404,000.00	283,632,544,000.00	325,278,336,000.00	45,777,637,000.00	91,930,514,000.00	(8.33)
4.3.5	Bantuan Keuangan dari Provinsi atau Pemerintah Daerah Lainnya	19,030,435,000.00	56,474,897,000.00	82,334,153,000.00	33,044,866,500.00	45,973,060,000.00	53.15
4.3.6	Bantuan Keuangan dari Pemerintah Pusat	-	-	85,497,493,000.00	19,743,815,000.00	244,245,612,659.00	79.90
4.3.7	Pendapatan Bagi Hasil Lainnya dari Provinsi	471,976,732.00	424,461,063.00	-	-	-	-

**Figure 2. Regional Revenue of Jombang Regency in 2013-2017**  
**Source: Jombang Regency RPJMD 2018-2023**

Based on the figure above in the 2013-2017 period, the regional revenue of Jombang Regency is still largely dependent on the balance fund from the central government, which contributed 61.20%. Other sources are Other Legitimate Regional Revenue of 22.41%, and Regional Original Revenue (PAD) of 16.39%. This percentage shows that Jombang Regency still has a low level of independence in terms of development financing, because the contribution of PAD is lower compared to other sources of income.

Nonetheless, the Jombang Regency Government has made great efforts to optimize the potential of PAD, as evidenced by an average increase in growth of 31.53% over the past five years. The realization of PAD increased from Rp.185,091,678,239.59 in 2013 to Rp.521,210,404,936.17 in 2017. This increase in PAD contribution shows a decrease in the dependence of the Regional Government on central funds. The balance fund also decreased its contribution from 67.62% in 2013 to 59.04% in 2017.

12 **Accountability and Transparency of Wonosalam Village Financial Management**



**Figure 3. Infographic of the 2023 APBDES Realization Report**  
**Source: Author's Documentation**

Accountability and transparency of village financial management are important aspects in realizing good village governance. The infographic shown in the image provides a detailed overview of the financial management of Wonosalam Village, Wonosalam District, Jombang for the 2023 fiscal year. This reflects the village government's commitment to maintaining accountability and information disclosure to the community. With transparency, the community can monitor the use of the village budget directly. In addition, transparency can also increase

public trust in the performance of the village government. This infographic is an effective medium to convey financial information clearly and easily understand. Of course, efforts to maintain transparency must continue to be carried out consistently by the village government.

One of the important aspects discussed in the infographic is village income. Village revenue consists of several sources, namely Village Original Income (PAD), management of village treasury land, and transfer of funds from the central government. In the 2023 fiscal year, the total budgeted village income will reach Rp. 2,355,848,726.00. This figure shows the amount of financial resources owned by Wonosalam Village to finance development programs and community services. The details of income presented in a transparent manner allow the community to understand the origin of village funds. In addition, the public can also monitor whether the use of the funds is in accordance with its designation.

In addition to revenue, the infographic also displays details of village expenditure planned for the 2023 fiscal year. Village spending includes various posts such as community development, disaster management, and the provision of village facilities and infrastructure. The total budgeted village expenditure reached Rp. 2,445,236,971.58. The expenditure details allow the community to know the budget allocation for each program of activity carried out by the village government. Thus, the public can provide input or ask questions if there are matters that need to be clarified. Transparency of village spending also helps the community in monitoring the suitability between planning and budget realization.

Another aspect discussed in the infographic is village financing. Village financing comes from the village government, village development, and community empowerment with a total of Rp. 1,628,197,781.58. Village financing is used to support the implementation of development and community empowerment programs in Wonosalam Village. By including the details of financing, the village government shows its commitment to providing adequate financial resources for village development. Financing transparency also allows the public to understand the scale of development priorities and monitor whether the financing is being used effectively and efficiently. The disclosure of information related to village financing is a form of applying the principles of good governance.

In an effort to maintain transparency, this infographic presents village financial information in an open and detailed manner. This is shown by the details of the nominal value for each village income, expenditure, and financing post. With this kind of transparency, the community can directly monitor the use of the village budget and ask questions or provide input if needed. Transparency also allows village governments to build trust and good relationships with the community. The community will feel more appreciated and involved in the village financial management process. In addition, transparency can also prevent budget misuse or corrupt practices in village financial management.

In addition to presenting financial information in a transparent manner, this infographic also provides an overview of programs funded by the village budget. For example, there is information related to the provision of village facilities and infrastructure, the implementation of social services, and community empowerment. Thus, the public not only knows the details of the budget, but also understands the goals and benefits of each program that is carried out. This helps the community to assess whether these programs are in accordance with the needs and priorities of village development. This information can also encourage community participation in the planning and supervision process of village programs.

Transparency in village financial management is not only beneficial for the community, but also for the village government itself. By applying the principle of transparency,



The village government can build a positive image as an accountable and trusted institution. This can increase public confidence in the performance of the village government, as well as encourage community support and participation in village development programs. In addition, transparency can also minimize the risk of conflicts or misunderstandings between the village government and the community regarding financial management. With information disclosure, each party can understand the budget allocation and the goals of each program that is carried out.

Although this infographic has shown good transparency efforts, of course there are still challenges and opportunities for improvement in village financial management in the future. Village governments need to continue to improve the quality of transparency, for example by providing wider access to information and involving the community in the decision-making process. In addition, the village government must also ensure that financial management is carried out effectively and efficiently to achieve optimal results for village development. This transparency effort must be supported by competent human resources and a good financial management system.

## Conclusion

The infographic displayed in the image is a tangible manifestation of the accountability and transparency efforts in financial management carried out by the Wonosalam Village Government. By presenting details of village income, expenditure, and financing along with their nominal value, the community can get access to clear and open information about village budget allocation. This transparency allows the public to monitor the use of the budget directly, provide input, and ask questions if needed. In addition, financial information disclosure can also increase public confidence in the performance of village governments and encourage community participation in village development programs.

Although the accountability and transparency efforts made by the Wonosalam Village Government have been quite good, there is still room for improvement in the future. Challenges that need to be faced include increasing community involvement in the budget planning and supervision process, increasing the capacity of human resources in financial management, and strengthening law enforcement related to village financial management. Cooperation and active participation from all stakeholders, both village governments, local governments, and communities, are urgently needed to maintain and improve the transparency of village financial management in a sustainable manner. With good transparency, accountable and democratic village governance can be realized, so that village development can run effectively and in accordance with the needs of the community.

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