

The Effectiveness of 'APB-Desa' Management in West Muna Regency

¹ EKA SUAIB, ² BAHTIAR, ³ JAMAL BAKE

¹ Department of Political Science, Faculty of Social and Politics, Halu Oleo University

² Department of Sociology Science, Faculty of Social and Politics, Halu Oleo University

³ Department of State Administrations, Faculty of Administration, Halu Oleo University
email: ¹ ekasuaib1966@gmail.com, ² Bahtiar@yahoo.com, ³ jamalbake@yahoo.com

Abstract. The purpose of this study is to analyze the level of effectiveness of *APB-Desa* (Village Budget) management, which includes planning of *APB-Desa*, implementation of *APB-Desa*, reporting of the implementation of *APB-Desa*, and accountability of the implementation of *APB-Desa* in West Muna regency. The study uses mixed method approaches, namely, quantitative and qualitative approaches, in which quantitative is major and qualitative is minor. In the quantitative approach, it uses a survey method, while in the qualitative approach uses interview method and document analysis. The results show that the effectiveness of management *APB-Desa* which includes *APB-Desa* planning, *APB-Desa* implementation, *APB-Desa* implementation reporting, and accountability of implementation of *APB-Desa* in West Muna Regency is categorized as moderate. It is occurred due to administrators of *APB-Desa* which have not consistently applied all effectiveness criteria according to the resources system approach (input) and the internal process approach.

Keywords: effectiveness, management, *APB-Desa*

Introduction

After the enactment of the Law of Republic of Indonesia No. 6 of 2014 on the Village, the current government has rolled out a series of policies on the Village Fund (Dana Desa, DD) for economic empowerment and democracy acceleration in the villages. In the Indonesian Budget of 2015, the government has allocated around 20 trillion rupiahs to the Village Fund, or about 1.5% of the ceiling of the transferred funds to the regions. The government has committed to allocate approximately 10% of total transferred funds to the regions for DD. Besides the fund source is obtained from the national budget, in the villages, there is also a Village Fund Allocation (Alokasi Dana Desa, ADD) which is a fiscal balance transferred from the local government budget. DD and ADD are major sources of village finances.

Before the reformation era, rural finance almost entirely dependent on the state or

central government through funding scheme called *Inpres* (Presidential Instruction). The *Inpres* fund can not covered all the village expenses, and only sufficient for office activities. Now, rural financial support through the central government and local governments in the form of transferred funds is not merely regarded as a gift but as an obligation as the implications of state recognition to traditional rights of village (Antlov, 2014). When the obligations were taken over by the village, it implies that the village government and Village Consultative Body (Badan Permusyawaratan Desa, BPD) are challenged to manage village finances properly, which is inherent in the government functions and duties of the village namely governance, implementation of development, social development, and community empowerment.

APB-Desa is defined as annual plans of village shaped in the form of figures reflecting the various activities of governance and

Received: May 19, 2016, **Revision:** September 16, 2016, **Accepted:** December 19, 2016

Print ISSN: 0215-8175; **Online ISSN:** 2303-2499. Copyright©2016. Published by Pusat Penerbitan Universitas (P2U) LPPM Unisba
Accredited by DIKTI. SK Kemendikbud, No.040/P/2014, valid 18-02-2014 until 18-02-2019

implementation of development of villages (Sumpeno, 2011). APB-Desa is stipulated with *Perdes* (Village Regulation) by BPD (Village Consultative Body) together with the head of the village. Thus, APB-Desa is an annual financial plan of the village which is determined by the Village Regulation containing estimation of revenue sources and spending to support the needs of rural development programs. Due to the importance of APB-Desa, it needs to refer to the principles of good financial management.

Village financial management has dynamically evolved over time. It is therefore important to develop basic management concepts that can be used as a reference for all financial management functions of the state. The concept includes all the values of change contained in the government reform of villages (Kurniawan, 2015). The management of APB-Desa is implemented by the village treasurer appointed by the head of the village through the approval of BPD. Use of funds in APB-Desa refers to Medium-term Village Development Plan (*Rencana Pembagunan Jangka Menengah Desa*, RPJM Desa) and Village Government Work Plan (*Rencana Kerja Pemerintah Desa*, RKP Desa).

One of the principles of APB-Desa management is effectiveness. The principle means doing the right thing. The management of APB-Desa will be effective if the whole process of management and administration is done correctly (Anwar and Jatmiko, 2014). In that regard, the management of APB-Desa can be analyzed from three parameters, namely: first, the success of the village to obtain a fee in an amount corresponding to the needs of the village. Second, the implementation in a coordinated manner and the completion of all stages of APB-Desa management mechanism. Third, the success of the village to realize a planned village expenditure. The three parameters are seemingly simple, but rationally are difficult to achieve. There are still some weaknesses in the management of APB-Desa. For example, the budget allocation channeled through the Village Fund (DD) program has not been optimally reserved (Destyan HS, 2016). Other problems as stated by a member of the House of Representatives, Hamka are the implementation of DD has not run as expected, an outcome not optimal, and yet it have not provided benefits for the community. Similarly, the results of a study on village financial management which carried out by the Corruption Eradication Commission (2015) concludes that there are

still weaknesses in the system of administration of the village financial management which allows the incidence of corruption and abuse of authority. The statement above is consistent with the findings of previous studies by Saputra (2016), Yuniarti (2015), Astuty and Fanida (2013), Kelvin (2013), Azwardi and Sukanto (2014) that there are managerial weaknesses such as the ineffectiveness of accountability, lack of compliance with the regulations, and lack of coordination between village government with BPD in the management of village finances. The ineffectiveness of APB-Desa management is caused by constraints relating to technical and managerial skills of village administration, the lack of guidance from higher levels of government, and the lack of involvement of the facilitator. In addition, the Corruption Eradication Commission found that the lack of effectiveness of APB-Desa management is due to lack of moral incentives of village officials and BPD.

Based on the background above, the question of this article is the how to measure of the effectiveness of four phases of APBD-Desa activities which is reviewed by using an input systems approach and internal processes, as shown in the scheme of the research. To get the answer to the problem, the study uses a mixed quantitative and qualitative approach (Creswell, 2009). The first phase is quantitative and qualitative is in the second phase.

The quantitative approach is used to measure the level of APB-Desa management. The collection of data used a survey through questionnaires. The questionnaires in this study used a 5-item Likert scale, i.e., strongly agree (score 5), agree (score 4), somewhat agree (score 3), less agree (score 2) and disagree (score 1). From these scores, the classification is made to determine the level of effectiveness of the management of APB-Desa with the classification, Low (average score of 1.00 to 2.33), Moderate (average score of 2.34 to 3.73), High (average score of 3.7 to 5.0). A qualitative approach is used to analyze and explain the phenomenon that is not revealed by the survey. Data were collected by structured interviews with open-ended questions and a simple observation (Denzin and Lincoln, 2009). Interviews were conducted with actors who have been involved in the management process of APB-Desa. The secondary data are relevant regulations, and APB-Desa official documents issued by the village government.

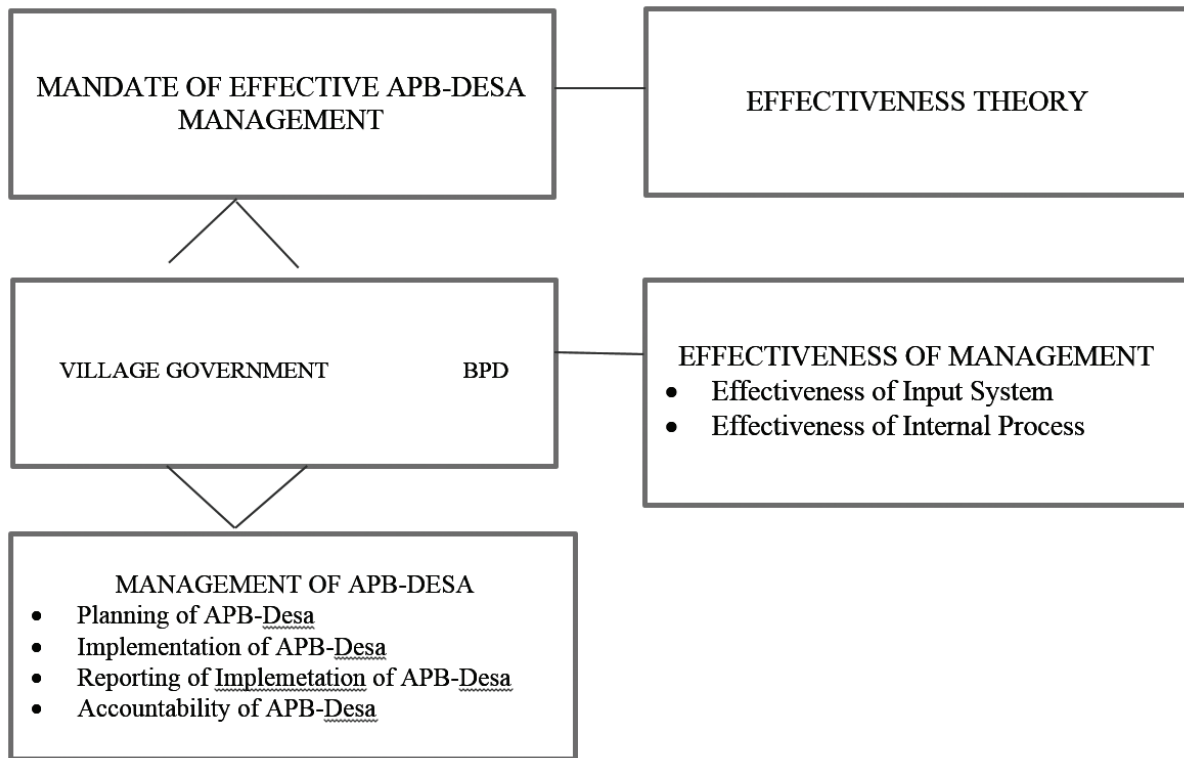


Figure 1
Research Scheme

Theoretical Framework Effectiveness

Effectiveness is one of the important criteria in public administration. The effectiveness as stated by Bradshaw (2009) that all workers, whether in the public or non-public organization, is essentially the knowledge worker who uses intelligence, imagination, and knowledge. In the context of the public sector, Baharuddin (2015) states that the importance of the effectiveness of government organizations is in addition to the key issue in the bureaucracy management, it is a logical consequence of people's awareness of the quality value of goods and services provided by the government.

Many writers have defined the concept of effectiveness such as Rainey and Liket and Mass (2015), Badriyah (2015), Jeffrey (2015), Gibson et.al (2012), Steinbauer (1999) which stated that the effectiveness is a reference to the level of achievement of target. In other words, effectiveness is a measurement that indicates the extent of reaching the target. Target is a measurement that indicates the extent to which we achieve the goal. The target is short term, usually determined by the length of time which could be one month, three months, four months to one year.

Village Budget (APB-Desa)

In Indonesia, the government budget includes the National Budget (APBN), Local Government Budget (APBD) and Village Budget (APB-Desa). APB-Desa is annual plans of the village set forth in the form of figures reflecting the various activities of governance and implementation of development of villages (Sumpemo, 2011). APB-Desa as the annual financial plan is set by the village administration with Village Regulation (Perdes) and approved by BPD and the Head of Village to fund the implementation of village development by right of origin and local authority.

APB-Desa arrangement generally follows the structure of budget of higher level government but has a special emphasis in accordance with the scope of authority of the village. In general, APB-Desa includes revenues, expenditures, and financing. The composition of the budget is regulated by the Minister of Home Affair Regulation No. 113 of 2014 on Villages Financial Management. Village revenue is grouped into three groups, namely, Village Own-source Revenue (Pendapatan Asli Desa, PAD), Transferred Revenue and Other Income. PAD group consists of results of business, assets,

self-help, participation and cooperation. The Transfer group consists of Village Fund (DD), local tax revenue of Regency/Municipality and levies, Village Fund Allocation (ADD), financial assistance from the Local Government Budget (APBD) both provincial budget and Regency/Municipality Budget. Other Income group includes grants and donations from third parties and other lawful incomes.

Meanwhile, the village expenditure is divided into some groups, i.e., spending for implementation of village government, implementation of rural development spending, rural community development spending, costs for community empowerment and unforeseen expenditures. Expenditure group is divided into activities according to the needs of the village that has been put into Village Government Work Plan (RKP Des) which composed of three types of expenditure, namely, personnel expenditure, spending on goods and services and capital expenditures.

Mechanism of APB-Desa Management

APB-Desa management is based on the Minister of Home Affairs Regulation No. 113 of 2014 on Villages Financial Management. The regulation provides that the villages financial management is carried out in a period of one (1) fiscal year commencing January 1 to December 31. Furthermore, it also stipulated that the village finances are managed based on the principles of transparent, accountable, participatory, orderly and disciplined. Holder of power of management is the Head of Village assisted by Technical Executive of Village Financial Management (PTPKD) which is an element of the *village officials* to carry out the *village financial management*. PTPKD consists of the Village Secretary, Head of Section, and Treasurer.

APB-Desa management consists of the stages of planning, implementation, reporting, and accountability. Planning is arranged by the secretary of village in the form of village regulations then submitted to the Head of Village and afterward discussed with BPD for approval. The draft is then submitted to the Regent. In the implementation phase, all revenues and expenditures implemented through a village bank account. In applying for funding to carry out activities, it should be accompanied by documents like Budget Plan (RAB). Each RAB is verified by the secretary of the village and legitimized by the Village

Head. Based on RAB, executors of activities submit a Request for Payment Letter (SPP). In the reporting phase, the village treasurer records any revenue and expenditure every month-end in an orderly manner. The Village Head submits the reports of implementation and accountability of APB-Desa to the Regent at the end of each fiscal year.

Effectiveness of APB-Desa Planning

Indicators of Effectiveness of APB-Desa planning are (1) Draft of village regulations (Perdes) on APB-Desa is arranged by village secretary; (2) Drafting of Perdes on APB-Desa village truly considers Village Work Plan (RKP) of relevant year; (3) The drafting of Perdes on APB-Desa by village secretary involves other village apparatus; (4) The draft of Perdes is submitted by the secretary to Village Head before final deadline set out in the legislation (5) The draft of Perdes on APB-Desa is discussed jointly by the village government and BPD; (6) The discussion about the draft of Perdes on APB-Desa by the village government and BPD runs critically or not a mere formality to meet the formal procedure; (7) The joint agreement about the draft of Perdes on APB-Desa is reached before the month of October of the current year; (8) Draft of Perdes on APB-Desa submitted by the Village Head to the Regent is really material that has been mutually agreed upon by the village government and BPD without manipulation; (9) Draft of Perdes on APB-Desa that has been agreed is submitted by the Village Head to the Regent through the Head of District at least 3 (three) days since agreed to be evaluated; (10) The Regent decides the results of evaluation of the draft of Perdes at the latest 20 days after receiving the draft. Based on the above indicators, the average score of respondents' answer to the 10 indicators of effectiveness of APB-Desa planning is shown in the following table.

The Table 1 shows that the effectiveness of APB-Desa planning is categorized as moderate. Moderate means that, in general, APB-Desa planning has not yet reached the optimum level of effectiveness. Of the 10 indicators of planning, a low score is Drafting of Perdes on APB-Desa village really considers RKP, the drafting of Perdes on APB-Desa by village secretary involves other village apparatus, and the discussion of the draft of Perdes is not merely a formality. The above results are also supported by interviews with key informants who argued that in the preparation of Perdes, there was a central role of the secretary of the village.

Table 1
Average Score of Respondents' Answer to the 10 Indicators of Effectiveness of APB-Desa Planning

No	Indicator	Average Score	Category
1	Draft of village regulations (Perdes) on APB-Desa is arranged by village secretary	3,57	Moderate
2	Drafting of Perdes on APB-Desa village truly considers Village Work Plan (RKP) of the current year	2,77	Moderate
3	The drafting of Perdes on APB-Desa by village secretary involves other village apparatus	2,84	Moderate
4	The draft of Perdes is submitted by the secretary to the Village Head before final deadline set out in the legislation	3,39	Moderate
5	The draft of Perdes on APB-Desa is discussed jointly by the village government and BPD	4,00	High
6	The discussion about the draft of Perdes on APB-Desa by the village government and BPD runs critically or not a mere formality to meet the formal procedure	2,93	Moderate
7	The joint agreement about the draft of Perdes on APB-Desa is reached before the month of October of the current year	4,00	High
8	Draft of Perdes on APB-Desa submitted by the Village Head to the Regent is really material that has been mutually agreed upon by the village government and BPD without manipulation	3,27	Moderate
9	Draft of Perdes on APB-Desa that has been agreed is submitted by the Village Head to the Regent through the Head of District at least 3 (three) days since agreed to be evaluated	4,02	High
10	The Regent decides the results of evaluation of the draft of Perdes at the latest 20 days after receiving the draft	3,86	High
	Average Score	3,47	Moderate

The executors of activities just accepted the results generated by the village secretary, did not involve section head with the reason for the low capacity and expertise.

Effectiveness of APB-Desa Implementation

Indicators of the effectiveness of APB-Desa implementation are (1) All village revenues on the implementation of village authorities in the village is carried out via a village bank account; (2) All expenditures on the implementation of village authorities in the village is carried out via a village bank account; (3) All expenditures of village resulted in the burden APB-Desa in the village is held after a draft of village regulation on APB-Desa is stipulated as a village regulation; (4) To conduct the APB-Desa activities, implementers need to propose funding; (5) Submission

of funding by implementers of activities is entirely enclosed with documents of Budget Plan (RAB); (6) Budget Plan (RAB) proposed by the executor of activities is verified by the secretary of village before endorsed by the Village Head; (7) The secretary of village in verifying RAB is seriously examining completeness of the payment request; (8) In submitting payment implementation over the load of APB-Desa, the secretary of village tests the correctness of the bill calculations contained in the payment request; (9) In proposing payment implementation over the load of APB-Desa, the secretary of village refuses the payment request which not meets the requirements as a set. Based on the above indicators, the average score of respondents' answers to the 9 indicators of the effectiveness of APB-Desa implementation is shown in the following table.

Table 2
Average Score of Respondents' Answer to the 9 Indicators
of Effectiveness of APB-Desa Implementation

No	Indicator	Average Score	Category
1	All village revenues on the implementation of village authorities in the village is carried out via a village bank account	4,07	High
2	All expenditures on the implementation of village authorities in the village is carried out via a village bank account	4,05	High
3	All expenditures of village resulted in the burden APB-Desa in the village is held after a draft of village regulation on APB-Desa is stipulated as a village regulation	4,09	High
4	To conduct the APB-Desa activities, implementers need to propose funding	4,05	High
5	Submission of funding by implementers of activities is entirely enclosed with documents of Budget Plan (RAB)	3,86	High
6	Budget Plan (RAB) proposed by the executor of activities is verified by the secretary of village before endorsed by the Village Head	3,70	Moderate
7	The secretary of village in verifying RAB is seriously examines completeness of the payment request	3,66	Moderate
8	In submitting payment implementation over the load of APB-Desa, the secretary of village tests the correctness of the bill calculations contained in the payment request	3,68	Moderate
9	In proposing payment implementation over the load of APB-Desa, the secretary of village refuses the payment request which not meet the requirements as set	3,70	Moderate
Average Score		3,87	High

From the table above, it can be seen clearly that the scoring average of the answers on the effectiveness of the implementation of APB-Desa is 3.87 which according to the analysis criteria categorized as high. It means that the implementation of APB-Desa in general is effective. In the implementation of APB-Desa funded from Village Fund Allocation (ADD) as long as it is set in the regulation, the executors fully follow the procedure. For example, revenues and expenditures are made through village account, which proceeded with verification by Technical Executive of Village Financial Management (PTPKD) and approval by the Village Head. Fund sourced from ADD is directly sent through the transfer procedure via village account. In the use of ADD, a disbursement is conducted based on a Request for Payment Letter (SPP) filed by the implementer of activities to the Village Head. Nevertheless, for things that are not strictly regulated, in practice, there is still a critical influence of the authority of the Village Head.

Effectiveness of APB-Desa Reporting

Indicators of effectiveness of APB-Desa

reporting are (1) The Village Head submits the reports of realization of APB-Desa to the Regent; (2) The reports of implementation of APB-Desa submitted by the Village Head to the Regent include first semester report and year-end semester report; (3) The reports of implementation of APB-Desa submitted by the Head of Village to the Regent are totally in keeping with the real circumstances; (4) All elements of PTPKD know the suitability of implementation of APB-Desa reports submitted by the Village Head to the Regent with the actual circumstances; (5) The reports of implementation of APB-Desa submitted by the Head of Village to the Regent are appropriate with the time frame specified in the applicable regulations. Based on the above indicators, the average score of respondents' answers to the five indicators of the effectiveness of APB-Desa reporting is shown in the following table.

The table confirms that the average score for these indicators is 3.88 that according to analysis criteria included high category. It indicates that the APB-Desa reporting is generally effective. Reporting of APB-Desa here is the submission of the

Table 3
Average Score of Respondents' Answer to the 5 Indicators of Effectiveness of APB-Desa Reporting

No	Indicator	Average Score	Category
1	The Village Head submits the reports of realization of APB- Desa to the Regent	4,00	High
2	The reports of implementation of APB-Desa submitted by the Village Head to the Regent include the first semester report and the final semester report	4,03	High
3	The reports of implementation of APB-Desa submitted by the Head of Village to the Regent are totally in keeping with the real circumstances	3,59	Moderate
4	All elements of PTPKD know the suitability of implementation of APB-Desa reports submitted by the Village Head to the Regent with the actual circumstances	3,70	Moderate
5	The reports of implementation of APB-Desa submitted by the Head of Village to the Regent are appropriate with the time frame specified in the applicable regulations	4,05	High
	Average Score	3,88	High

reports of the realization of APB-Desa. The reports consist of the first semester report and the year-end semester report. For all villages, the last semester report are submitted on the same schedule, which is dated December 31, 2015. However, the first semester report submitted in different time. It depends on the readiness of each village in preparing the reports.

The reporting on the implementation of APB-Desa proves that there is accountability in the management of APB-Desa. Accountability is essential to ensure values such as effectiveness because it can foster awareness of executors of public interest to do their job properly. In a bureaucratic organization, reporting becomes a fundamental functional activity. In the context of control mechanism, performance of the bureaucracy in the West is quite transparent, accountable, efficient and effective and provides good and quality services to meet the needs and interests of citizens (Walker and Andrews, 2015).

Effectiveness of APB-Desa Accountability

Indicators of the effectiveness of accountability of APB-Desa are (1) The Head of Village submits accountability reports of implementation of APB-Desa to the Regent at the end of the fiscal year; (2) The accountability report of the implementation of APB-Desa comprises revenues, expenditures, and financing; (3) The accountability report of the implementation of APB-Desa is defined by

Regulation; (4) Village Regulation concerning the accountability report of implementation of APB-Desa submitted to the Regent at the end of the fiscal year is already enclosed with Village-owned Wealth Report dated December 31 of the current fiscal year; (5) Village Regulation concerning the accountability report of implementation of APB-Desa submitted to the Regent at the end of the fiscal year is already attached with the report of government programs that go to the village; (6) The accountability report of APB-Desa realization is informed to the public in writing (7) The accountability report of realization of APB-Desa is informed to the public through easily accessible media of information; (8) The accountability report of implementation of APB-Desa is submitted on time by the Village Head to the Regent through the Head of District at the end of the budget year. Based on the above indicators, the average score of respondents' answers to the 8 indicators of effectiveness of APB-Desa accountability is shown in the following table.

The table illustrates the average score for effectiveness of APB-Desa accountability, namely, 3.70 which, according to analysis criteria categorized as moderate. Moderate means accountability of APB-Desa in general has not been effective. The ineffectiveness means that the official who performs accountability for the realization of APB-Desa yet fully applies the criteria of resources system and internal processes. From the aspect of resource, the Village Head did not

Table 4
Average Score of Respondent's Answer to the 8 Indicators of Effectiveness of APB-Desa Accountability

No	Indicator	Average Score	Category
1	The Head of Village submits accountability reports of implementation of APB-Desa to the Regent at the end of the fiscal year	4,23	High
2	The accountability report of implementation of APB-Desa comprises revenues, expenditures, and financing	4,25	High
3	The accountability report of implementation of APB-Desa is defined by Regulation	4,09	High
4	Village Regulation concerning the accountability report of implementation of APB-Desa submitted to the Regent at the end of the fiscal year is already enclosed with Village-owned Wealth Report dated December 31 of the current fiscal year	4,16	High
5	Village Regulation concerning the accountability report of implementation of APB-Desa submitted to the Regent at the end of the fiscal year is already attached with the report of government programs that go to the village	4,23	High
6	The accountability report of APB-Desa realization is informed to the public in writing	2,23	Low
7	The accountability report of realization of APB-Desa is informed to the public through easily accessible media of information	2,25	Low
8	The accountability report of implementation of APB-Desa is submitted on time by the Village Head to the Regent through the Head of District at the end of the budget year	4,16	High
Average Score		3,70	Moderate

utilize the existing institutional structures, such as government affairs in the village and RT (Neighborhood Association)/RW (Hamlet) to socialize reports of implementation of APB-Desa, whereas the structural arrangements such as village apparatus and community organizations will be very effective in that kind of process. From the internal aspect, it appears that the village government tend to be responsible only to the higher level government, less liable horizontally to the public. In fact, the public is an important element in the system of governance (Singh and Kaur, 2015).

The accountability for realization of APB-Desa has not touched the important pillar of the accountability principle that is responsibility of officials and government institutions to explain and justify their conducts (Aramide and Bashir, 2015, OECD, 2012; Bovens, 2007). Accountability has principal dimensions namely, answerability and enforcement. Answerability is an obligation

to inform decisions and actions and justify them to the public. Enforcement is a boost to the public or competent institutions to impose sanctions toward parties that behave inappropriately (Flavian and Benedicto Ng'eni, 2016; Grant and Keohane, 2005). The accountability of APB-Desa at the study site did not include the answerability.

Conclusions

The effectiveness of management of APB-Desa which comprises APB-Desa planning, APB-Desa implementation, reporting on APB-Desa implementation, and the accountability of implementation of APB-Desa in West Muna Regency is categorized as moderate. This moderate level happened because administrators of APB-Desa, namely, the Village Head and Technical Executive of Village Financial Management (PTPKD) have not consistently applied throughout effectiveness criteria according to the cultural system approach and internal process approach. It is

shown in the results of quantitative analysis, that the average score of the effectiveness of mostly managements of APB-Desa dimensions is moderate. Qualitatively, it is indicated by the failure to apply consistently the stages of certain activities within the management cycle of APB-Desa. Dimensions of management of APB-Desa that still contain weakness are planning and accountability.

For more effectiveness of the management of APB-Desa, it is expected that the government and Village Consultative Body (BPD) need to be more concerned with material of RKP Desa because it becomes the standard for judging APB-Desa. Furthermore, the Head of Village and PTPKD in arranging Budget Plan (RAB) need to seriously detail the budget by the following applicable provisions.

References

- Ansell, C. & Gash, A., (2007). Collaborative Governance in Theory and Practice, *Journal of Public Administration Research and Theory*, 18:543-571., doi: 10.1093/jopart/mum032 First published, November 13, 2007. Retrieved September 26, 2016. Astuty & Fanida.(2013).
- Akuntabilitas Pemerintah Desa dalam Pengelolaan Anggaran Pendapatan dan Belanja Desa (APBDES) (Studi Pada Alokasi Dana Desa Tahun Anggaran 2012: 234-250, *ejournal.unesa.ac.id/article/4458/42/article.pdf*. Retrieved September 12, 2016.
- Antlov, Hans. (2014). "Village Government and Rural Developing in Indonesia: The New Democratic Framework." *Bulletin of Indonesian Economic Studies*. 39:2: 193-214.
- Aramide, Sanusi Fasilat & Bashir.Mustapha Muhammed. (2015). "The Effectiveness Of Internal Control System And Financial Accountability At Local Government Level In Nigeria". *International Journal of Research in Business Management*. Vol. 3, Issue 8: 1-6
- Anwar, Misbahul & Jatmiko, Bambang (2014). "Kontribusi Dan Peran Pengelolaan Keuangan Desa Untuk Mewujudkan Anggaran Pendapatan Dan Belanja Desa Yang Transparan dan Akuntabel (Survei Pada Perangkat Desa Di Kecamatan Ngaglik, Sleman, Yogyakarta)." *Jurnal AKMENIKA* Vol 11. No.1: 387-466.
- Azwardi & Sukanto, (2014). Efektifitas Alokasi Dana Desa (ADD) Dan Kemiskinan Di ProvInsi Sumatera Selatan. *Jurnal Ekonomi Pembangunan*. Volume 12. No1: 29-41
- Badriyah, Mila. (2015). *Managemen Sumber Daya Manusia*. Jakarta: Pustaka Setia
- Baharuddin. (2015). "Akuntabilitas Pelayanan Publik: Studi Kasus Pelayanan Perizinan Mendirikan Bangunan di Kota Makassar." *MIMBAR, Jurnal Sosial dan Pembangunan*, Volume 31 No. 2 Tahun 2015.Unisba. Bandung: 263-270.
- Bovens. (2007). *Analysing And Assessing Accountability: A Conceptual Framework.* *European Law Journal*, 13 (4): 447-468.
- Bradshaw, P. (2009). A contingency approach to nonprofit governance. *Nonprofit Management & Leadership*, 20(1), 61-81. doi: 10.1002/nml.241. Retrieved August, 26, 2016.
- Creswell, John W. (2009). *Reserach Design: Qualitative, Quantitative, and Mixed Methods Approaches*, 3rd ed., Sage Pub. Inc., California.
- Denzin, Norman K. & Lincoln, Yvonna S. (2009).*Handbook of Qualitative Research*. Yogyakarta: Pustaka Pelajar
- Destyan HS. (2016). *Kemenkeu: Dana Desa Belum Terserap Optimal*,<http://www.antaraneews.com/berita/548383/kemenkeu-dana-desa-belum-terserap-optimal/>. Retrieved May, 15, 2016.
- Flavianus, Benedicto Ng'eni. (2016). "Theoretical Aspects Understanding Public Sector Audit and Financial Accountability in Tanzanian Local Government Authorities (LGAs)." 2016. *International Journal of Finance and Accounting*. 5(1): 46-53.
- Gibson, James.I; Ivancevics, Jhon M; Donnelly, James H; Konapaske, Robert. (2012). *Organizations: Behavior, Structure, Processes*. Fourteenth Edition. Pubished by McGraww-Hill, a Business unit of The McGraw-Hill Companies, Inc., 1221 Avenue of the Americas, New York,NY.
- Grant, Ruth W., & Robert O. Keohane (2005). "Accountability and Abuses of Power in World Politics".*American Political Science Review*. 99(1) February: 29-43.
- Komisi Pemberantasan Korupsi (KPK). (2015). *Kajian Pengelolaan Keuangan Desa: Dana Desa dan Alokasi Dana Desa*. Jakarta: KPK.
- Jefrey, Aulgur. (2015). "Performance Theory and Non Profit Organizational Effectiveness". *Administrative Issues Journal*. Volume 5, Oktober: 67-75.
- Kurniawan, Boni. (2015). *Buku 5 Desa Mandiri*
- Desa, Desa Membangun. Jakarta: PT. Gramedia Pustaka Utama

- Liket, Kelly & Mass, Karen. (2015). "Nonprofit Organizational Effectiveness, Analysis of Best Practices." *Non profit and Voluntary Sector Quarterly*. April, vol. 44 no. 2: 268-276.
- OECD.(2012). *Direcoratare for Public Governance and Territorial Development. Principal Elements of Good Governance*, on line at <http://www.oecd.org/gov/principalelementsofgoodgovernance.htm>. Regulation of Minister Home Affairs No. 113 of 2014 tentang Pengelolaan Keuangan Desa.
- Rainey, Hal G & Steinbauer, Paula. (1999). "Galloping Elephants: Developing Elements of a Theory of Effective Government Organizations." *Journal of Public Administration Research and Theory*. 9 (1):1-32.
- Saputra, I Wayan. (2016). *Efektivitas Pengelolaan Alokasi Dana Desa Pada Desa Lembean Kecamatan Kintamani, Kabupaten Bangli Tahun 2009-2014*. *Jurnal Jurusan Pendidikan Ekonomi (JJPE)*. Volume: 6 Nomor(1): 2-10.
- Singh, Shamshir & Kaur Ranjit. (2015). "Good Governance: Expectations and Challenges." *International Journal of Applied Research*. 1(11): 114-121.
- Sumpemo, Wahjudin. (2011). *Perencanaan Desa Terpadu, Edisi Kedua, Cetakan 2*. Banda Aceh: Reinforcemet Action and Development.
- Suwandi, Ari Warokka. (2013). "Fiscal decentralization and special local autonomy": evidence from an emerging market." *Journal of Southeast Asian Research*. Vol. 20: 37-42. Law No.6 of 2014 tentang Desa.
- Walker, Richard M & Andrews, Rhys. (2015). "Local Government Management and Performance: A Review of Evidence." *Journal of Public Administration Research and Theory*. Volume 25, Issue 1:101-133.
- Yunianti, Umi. (2015). *Analisis Efisiensi dan Efektivitas Anggaran Pendapatan dan Belanja Desa*. Tesis. Jatim: UPN