

The Supervision Model For Village Financial Management In Preventing Corruption In Village Funds

^{1*}Rahima Br Purba, ²Farid Aulia, ³Haryono Umar, ⁴Oktarini Khamilah Siregar, ⁵Eriadi

^{1,4} *Departement of Accounting, Faculty of Social Sains, Universitas Pembangunan Panca Budi.*

² *Department of Anthropology, Faculty of Social and Political Science, Universitas Sumatera Utara*

³ *Postgraduate School, Perbanas Institute.*

⁵ *BPSDM Province of North Sumatera.*

Corresponding Author:

Email: rahima@dosen.pancabudi.ac.id

Abstract

The governance of village funds is not entirely free from corruption. The causes of corruption in village funds are the lack of competence of village officials, lack of transparency, and lack of supervision from the government and the community, as well as the intervention of superiors in carrying out physical activities that are not according to planning. The Regional Inspectorate is a Government Internal Supervisory Apparatus (APIP), and one of its functions and authorities is supervision. This study aimed to analyze village financial management in North Sumatra, village financial supervision in North Sumatra, and an effective monitoring model to prevent corruption in village finances. The research method used is descriptive quantitative, with data collection techniques by distributing questionnaires and interviews to the regional inspectorate in the province of North Sumatra. The inspectorate carries out the scope of supervision as the regional APIP. This model has proven to be effective in reducing corruption in village finances, which can be seen through the reduction in potential state losses by looking at the recapitulation data on village spending in North Sumatra from 2019 to 2021. There is a decrease in state losses/potential state losses. The decline occurred by 56% of total losses from 2019 to 2020. Meanwhile, from 2020 to 2021, it fell again by 50% 2020. This shows an increase in the quality of village expenditure supervision. This means the level of corruption is decreasing.

Keywords: Supervision, Village Finance, Village Budget and Corruption.

I. INTRODUCTION

The role of supervision is vital in the organization for the achievement of organizational success and progress. Supervision is one of the management functions of planning, organizing, directing, and supervising that is needed because, basically, in the implementation of management, there will be differences or deviations that do not support the achievement of goals[1].

Supervision is also part of governance. Village funds are a public burden, so public accountability and transparency must be realized [2], [3]. Therefore, the village government must be handled with a suitable mechanism. Good monitoring and supervision are carried out continuously so that village funds, which are intended to provide for people's welfare, are not misused.

The level of success in eradicating corruption, aside from being determined by community involvement, is also primarily determined by the role of the relevant institutions such as the Attorney General's Office, the Police, the Government's Internal Audit Apparatus (BPKP, Inspectorate General of the Department) and the Supreme Audit Agency. One prerequisite that must also be met is the existence of statutory provisions that provide a place or position for the community to carry out supervision in the hope that it will provide helpful information and data for all relevant institutions to follow up. If this provision does not exist, community involvement alone will not be sufficient. Seeing the rampant corruption practices in Indonesia, eradication efforts cannot but involve all existing components.

As the smallest unit of village government in the process of administering the government of the Republic of Indonesia, it is directly related to its constituents, so the position of the Village in the implementation of development has a significant meaning. Based on Law Number 6 of 2014 concerning Villages, the Village is a government with territorial boundaries that are authorized to regulate and manage government and the targets of programs from almost all government agencies. [4]The Village has the authority to manage its finances based on its authority, so the role of village financial supervision is vital in achieving the success and progress of a clean and corruption-free village government. The case of corruption in village funds in Langkat Regency, North Sumatra, in 2021 is evidence of the lack of an effective monitoring model to prevent corruption in village finances in North Sumatra. The corruption case of the Sei Siur Village Head, Panai Hulu District, Langkat Regency, was caught in the misappropriation of village funds and the allocation of village funds was more than Rp. 392 million. TA. 2019/2020 is proof of the weak supervision of village finances in Langkat Regency, North Sumatra [5]. The results of the examination of the BPK-RI TA. From 2015 until the first semester of 2018, 80 districts, five cities, and 1,006 sub-districts in 33 provinces throughout Indonesia found significant problems in managing village funds, both in the aspects of coaching and supervision [6]. From the description of the background above, the main problems in this Research are:

a. How is village finance management in North Sumatra?

- b. How is the supervision of village finances in North Sumatra?
c. What is an effective supervisory model to prevent financial corruption?

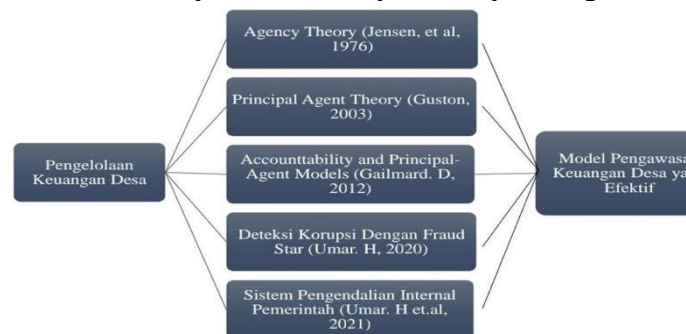
II. LITERATURE REVIEW

2.1 Village Financial Management and Supervision

The amount of the village fund budget must be accompanied by the level of inherent supervision by all relevant apparatus to minimize corruption. The level of success in eradicating corruption, aside from being determined by community involvement, is also primarily determined by the role of the relevant institutions such as the Attorney General's Office, the Police, the Government's Internal Audit Apparatus (BPKP, Inspectorate General of the Department) and the Supreme Audit Agency.

An alternative effort to eradicate and reveal the secrets of this already terrible corruption is a supervisory apparatus called a forensic accountant (fraud auditor) [7], [8]. Supervision began centuries ago when humans were already in society, and the appointed party managed public property. No one knows when surveillance was first carried out. The history of the development of supervision found in the Jewish, Roman, and Chinese civilizations or practices during the early twentieth century shows something different from the form and meaning of supervision today. The development of supervision can be found, for example, in Montgomery's Auditing [9]

Figure 1. Management Functions adopted from Today's Concept of Organizational Management[10]



2.2 Principal-Agent Theory as a Form of Supervision

The importance of supervision can also be seen from the perspective of the Principal-

Agent theory used to analyze the relationship between principal and agent [11], [12]. This theory arises because of the separation of management from financial providers and other stakeholders. A mechanism is needed that is able to safeguard the interests of all parties, both parties who give trust (principals) and parties who receive trust and run them (agents). In the context of supervision, the party who gives the authority (principal) does not fully believe that the party who is authorized (the

agent) will do the best for the authority so supervision is needed called agency costs, namely the costs that must be incurred to see the actions of the agent due to distrust. The Agency costs consist of two, namely audit costs and bonding costs [13]–[17]. The higher the trust, the higher the cost of supervision and the costs incurred to design the form of binding or contract to ensure the behavior of the agent as desired by the principal.

Figure 2. Achieving Goals(Umar, 2006)



Based on this "principal-agent theory," the agent who should limit his actions only to things that benefit the principal actually has the freedom to prioritize his interests excessively because he is in a position protected from the direct observation of the principal [18], [19]. This leads to acts of abuse of authority (moral hazard problem) [20]–[22]. If the concept of Principal-Agent is seen more broadly in the context of government and statehood, people want to know whether the government is serving their interests or only for their own interests/officials. Supervision is considered to have the main function to helping ensure that human behavior in the organization remains in line with organizational goals. If the supervisory system runs well, the goals will be realized faster, cheaper, and easier to achieve with an atmosphere of openness, honesty, and transparency within the organization [23].

Nowadays, it is difficult to find social and economic organizations as well as state governments that are oriented towards the democratic rights of their members that exist without a supervisory/audit institution. Thus, an

audit is a very instrumental function in realizing a clean, transparent, and responsible government (clean and good government) [24], [25]. Even supervision has the meaning of ownership and direction of the running of the company, which is then further elaborated in several terms, namely inherent supervision, preventive supervision, and repressive supervision [26].

3. Method

This study analyzes village financial management in North Sumatra, analyzes village financial supervision in North Sumatra, and analyzes and designs an effective supervision model to prevent village financial corruption. This study uses a qualitative approach to determine the existence of independent variables, either one or more variables, to find the relationship between variables [27]–[29]. This approach is used so that researchers can analyze and describe by collecting existing data on village financial management, monitoring village finances and, designing an effective monitoring model to prevent corruption in

village finances, analyzing the implementation of an effective supervision model in managing village finances so that corruption does not occur. Village finances, as well as evaluating an effective village financial supervision model. The data is compiled, processed, and analyzed to be able to provide an overview of the existing problems. The qualitative approach is used for the object of analysis that is inductive and deductive. Similarly, the analysis used can be at the micro, meso and macro levels [30]. Data collection techniques through the distribution of questionnaires and interviews. Questionnaires were given to the Regional Inspectorate in North Sumatra Province. The data analysis technique used was descriptive statistics. Descriptive statistics in this study calculate the distribution of frequencies and percentages based on respondents' answers. The calculation of the frequency distribution and a percentage is done using the software R and STATCAL [31].

4. RESULTS

4.1. Village financial management in North Sumatra

Law (UU) No. 6 of 2014 concerning Villages is seen as the main element of the efforts being carried out by the Indonesian government down to the smallest elements of government. This effort is a continuation of the decentralization process that started more than fifteen years ago.

4.2. Village financial planning

Village financial planning is an activity to estimate village income and expenditure for a certain period of time in the future. The form of this plan is the Village Revenue and Expenditure Budget (APB Desa).

The preparation of the Village APB is based on the Village RKP, namely the annual development plan stipulated by the Village Regulation (Perdes). Starting with the village secretary, drafting a village regulation on the village budget. Then the Village Head submits it to the BPD for discussion. Furthermore, the Village Consultative Body (BPD) makes a collective agreement (no later than October of the current year). The parties involved in the preparation of the Village Budget are:

1. Village Government (Village Head and Village Apparatus)

2. BPD (Village Consultative Body)
3. Citizen Representatives (Community leaders, women elements, elements of the poor, community organizations)
4. Regent.

4.3. Village Financial Administration

Village financial administration is the recording of all financial transactions, both receipts and expenditures of money in one fiscal year. The village financial manager, especially the village treasurer, must understand several things that are the main provisions in administration so that administrative activities take place correctly and in an orderly manner. The village treasurer is obliged to administer all receipts and expenditures. The village treasurer is obliged to account for the receipt of money, which is his responsibility, through an accountability report for receipts to the village head no later than the 10th of the following month.

4.4. Implementation of Village Finance

The implementation of village finance is the realization of the activities that have been planned in the Village Budget. All village revenues and expenditures in the context of implementing village authority are carried out through the village treasury account. Especially for villages that do not yet have banking services in their territory, the arrangements are determined by the Regency/City Government. All village receipts and expenditures must be supported by complete and valid evidence. The village government is prohibited from making levies as village revenues other than those stipulated in village regulations. The treasurer can save money in the Village Treasury at a certain amount in order to meet the operational needs of the village government. The treasurer can save money in the Village Treasury at a certain amount in order to meet the operational needs of the village government. The regulation of the amount of money in the village treasury is stipulated in a Regent/Mayor Regulation.

4.5. Village Financial Reporting

The purpose of village financial reporting is to present information on budget realization and the financial position of the village government that is useful for users in evaluating past policies/decisions and planning future policies. The village government's financial

report shows the accountability (accountability) of the village government for the resources that are managed and/or entrusted to the Village Government. The responsibility for preparing and presenting village government finances rests with the Village Head. The components of the village financial report consist of:

- 1) Budget Realization Report (LRA)
- 2) Village Balance
- 3) Notes on Village Financial Reports (CALK).

4.6. Village Financial Accountability

Reporting and accountability are two things that go hand in hand. In line with the principles of transparency, accountability, and participation, which are the basic characteristics of good governance, accountability is not only conveyed to the competent government but must also be conveyed to the public either directly or indirectly. Accountability directly to the community can be conveyed through the Village Conference as a forum to discuss strategic matters, which is attended by the BPD and other community elements. In addition, accountability reports can also be disseminated through various means of communication and information, such as village information boards, official districts or even Village government websites.

4.7. Village financial supervision in North Sumatra

Supervision of village financial management is a business, action, and activity aimed at ensuring that village financial management runs in a transparent, accountable, orderly, and budgetary discipline and is participatory in accordance with the provisions of the legislation. In accordance with the Regulation of the Minister of Home Affairs Number 73 of 2020 concerning the Supervision of Village Financial Management, supervision is carried out by the APIP, the Camat, the Village Consultative Body, and the village community. There are five forms of supervision, namely review, monitoring, evaluation, inspection, and supervision.

Monitoring is the process of assessing the progress of activity in achieving the goals that have been set. Evaluation is a series of activities comparing the results or achievements of an

activity with predetermined standards, plans, or norms and determining the factors that influence the success or failure of activity in achieving goals. The examination is a process of problem identification, analysis, and evaluation conducted independently and professionally to assess efficiency, effectiveness, economy, and compliance with regulations. The scope of supervision of village financial management by the Regency/Municipal Government Internal Supervisory Apparatus (APIP) consists of:

- 1) Evaluation of the effectiveness of village financial management at the district/city level
- 2) Examination of village financial and asset management performance
- 3) Examination of the financial management performance of BUM Desa
- 4) A review of the process of evaluating the Village Budget Draft regarding the Village Budget, including consistency with the Village Government Work Plan (RKP).
- 5) Review on the quality of village spending
- 6) Review of procurement of goods and services in the Village
- 7) Monitoring of the distribution of transfer funds to villages and village output achievements
- 8) Investigative check

4.8. An Effective Monitoring Model to Prevent Corruption in Village Finances

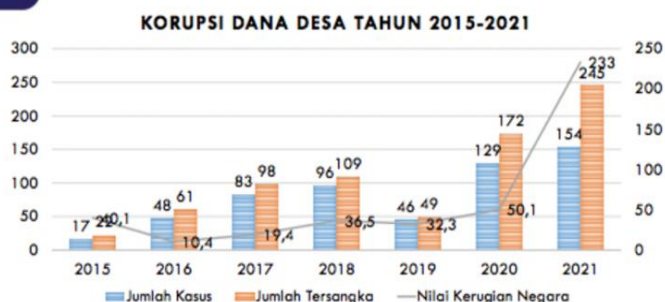
Village development is one of the government's priorities as stated in the third Nawacita, namely developing Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state. Since the revolving of village funds from 2015 to 2021, 400.1 trillion village funds have flowed to 74,975 villages. The goal is to improve the welfare of rural communities.

In reality, the abundant village funds are prone to corruption. Village financial governance is not completely free from corruption. The practice of corruption in village officials ranks third highest after ASN and the private sector. Indonesia Corruption Watch (ICW) noted that from 2015-2020 as many as 676 defendants in corruption cases came from village officials.

Figure 3. Corruption of Village Funds in 2015-2021[32]



Korupsi Dana Desa



All of them make the village budget an object of corruption. In terms of actors, village heads are the most involved in corruption. The causes of corruption in village funds are the lack of competence of village officials, lack of transparency, and lack of government and community supervision, as well as superior intervention in carrying out physical activities that are not according to planning.

The Regional Inspectorate is a Government Internal Supervisory Apparatus (APIP) and one of its functions and authorities is supervision. The implementation of its supervisory duties is to take preventive actions or efforts to prevent errors in program implementation. And its activities by SKPD. The Regional Inspectorate also plays a role in Quality Assurance, which ensures an activity can run effectively, efficiently, and in accordance with the rules in achieving the goals of the organization [33].

The existence of the inspectorate in assisting the community and being on the side of the community in encouraging the creation of transparency. Transparency and accountability are forms of guarantee and provide public confidence in the government. The inspectorate as an agency that carries out supervision, must involve the community at every stage.

The scope of supervision carried out by the inspectorate as the regional APIP is as follows:

a) Evaluation of the effectiveness of village financial management in the district/city scope. This evaluation includes the following.

- 1) The realization of village spending is fully used in accordance with what is budgeted in the Village Budget.
 - 2) The Village Budget is the only guideline for implementing the program of activities.
 - 3) Village expenditures are realized according to the designation in the planning.
 - 4) Village expenditure allocations are guided by existing regulations.
- b) Examination of the performance of village financial and asset management. These inspection activities include:
- 1) Every village financial transaction is recorded in full.
 - 2) Village financial management accountability is determined by accurate financial reports.
 - 3) The form of accountability for each financial transaction requires complete evidence.
- c) A review of the process of evaluating the Village Budget Draft regarding the Village Budget. This review process includes the following:
- 1) The Village APB is prepared based on the Village RKP
 - 2) The Village RKP is formulated based on the priority scale of village development.
 - 3) The Village Budget has been determined on time according to the provisions.
- d) Review on the quality of village spending

- 1) Village spending has been realized economically, efficiently, and effectively.
 - 2) Village spending does not contain elements of state losses.
 - 3) Village expenditures are realized not to exceed the budget ceiling.
- e) Review of procurement of goods and services in the Village
- 1) The procurement of goods and services is carried out in accordance with the provisions.
 - 2) The procurement of goods and services is managed by a competent apparatus.
- f) Monitoring of the distribution of transfer funds to villages and village output achievements
- 1) The distribution of village funds is distributed on time
 - 2) The distribution of village funds is carried out according to the allocation.
 - 3) The delay in the distribution of village funds was not caused by the negligence of the village government.
- g) Investigative check
- 1) An investigative examination is carried out in order to follow up on allegations of village financial losses.
 - 2) The investigative examination is carried out by the auditor.

The following is an effective supervision model in village financial management.

Figure 4. Effective supervision model in village financial management



The governance of village funds is not completely free from corruption. The trend of corruption is increasing from year to year. The practice of corruption in village officials ranks third highest after ASN and the private sector. Indonesia Corruption Watch (ICW) noted that from 2015-2020 as many as 676 defendants in corruption cases came from village officials. All of them make the village budget an object of corruption. In terms of actors, village heads

are the most involved in corruption. Areas that are vulnerable include planning and disbursement. The causes of corruption in village funds are the lack of competence of village officials, lack of transparency, and lack of supervision from the government and the community, as well as the intervention of superiors in carrying out physical activities that are not according to planning.

Figure 5. Recapitulation of Supervision Results on Village Expenditures in North Sumatra from 2019 to 2021

Source: BPKP, 2022.

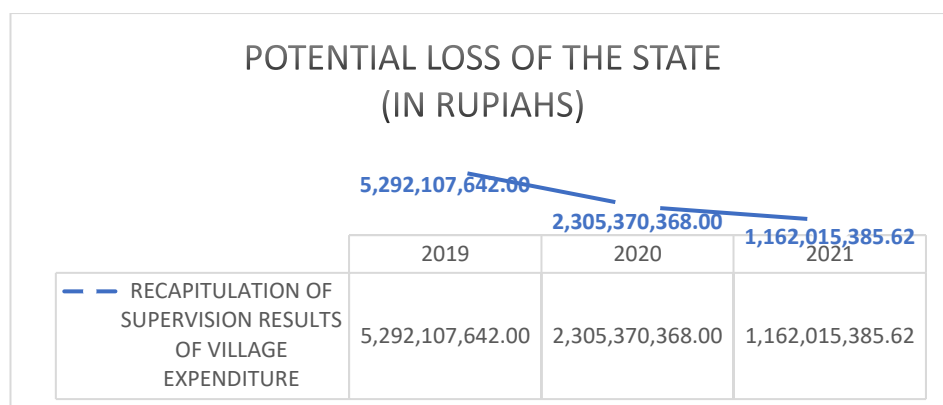


Figure 4 above shows that there is a decrease in the number of state losses/potential state losses. The decline occurred by 56% of total losses from 2019 to 2020. Meanwhile, from 2020 to 2021, it fell again by 50% 2020. This shows an increase in the quality of village expenditure supervision. Through an effective monitoring model, the supervision carried out by the regional inspectorate in North Sumatra Province can reduce the number of potential state losses resulting from village spending.

5. CONCLUSIONS

The conclusions of this study are:

- a) The regional inspectorate in North Sumatra Province has implemented a form of supervision of the Minister of Home Affairs Regulation Number 73 of 2020 concerning Supervision of Village Financial Management, which states that supervision is carried out by APIP, Camat, Badan Permusyawaratan Desa, and village communities. There are 5 forms of supervision, namely review, monitoring, evaluation, inspection, and supervision.
- b) Synchronization between the RKP and the Village Budget must occur in accordance with the provisions stipulated

in the applicable regulations. Likewise, the implementation of the plans that have been set must be guided by the Village Budget.

- c) All income and expenditure transactions must be supported by complete evidence and documentation.
- d) Delays in the distribution of village funds still occur in several places due to administrative delays from the village apparatus in completing their responsibilities.
- e) There has been a decrease in the number of potential state losses on village spending from 2019 to 2021.

The suggestions given from this

Research are:

- a) The Regional Inspectorate in North Sumatra Province can improve its function not only as a supervisor but also as a coaching function. So that village officials can increase their knowledge of village financial management accountability.
- b) The Regional Inspectorate in North Sumatra Province can provide suggestions that can be followed up by the Village so that the findings of the review will not occur again in the next review.

References :

- [1] B. Akbar, *Sistem Pengawasan Keuangan Negara di Indonesia*, 2nd ed. Jakarta: Pusat Kajian Keuangan Negara, 2015.
- [2] M. Siahaan, H. Suharman, T. Fitrianti, and H. Umar, "Will the integrated GRC implementation be effective against corruption?," *J Financ Crime*, vol. ahead-of-print, no. ahead-of-print, Jan. 2022, doi: 10.1108/JFC-12-2021-0275.
- [3] M. Kayrak, "Evolving challenges for supreme audit institutions in struggling with corruption," *J Financ Crime*, vol. 15, no. 1, pp. 60–70, Jan. 2008, doi: 10.1108/13590790810841707.
- [4] A. A. C. Karepowan, "PENGATURAN HUKUM KEUANGAN DESA MENURUT UNDANG-UNDANG NOMOR 6 TAHUN 2014 TENTANG DESA," *LEX ADMINISTRATUM*,

- 2020, [Online]. Available: <https://ejournal.unsrat.ac.id/index.php/administratum/article/view/31036>
- [5] Bambang Suhandoko, "Diduga Korupsi Dana Desa Rp392 Juta, Kades di Langkat Ditahan," <https://sumut.idntimes.com/news/sumut/bambang-suhandoko/diduga-korupsi-dana-desar-392-juta-kades-di-langkat-ditahan>, Medan, Nov. 18, 2021.
- [6] DPR, "Pengelolaan Dana Desa Masih Bermasalah," <https://www.dpr.go.id/berita/detail/id/25283/t/Pengelolaan+Dana+Desa+Masih+Bermasalah>, Jul. 16, 2019.
- [7] R. B. Purba and H. Umar, *Kualitas Audit & Deteksi Korupsi*, 1st ed., vol. 1. Medan: CV Merdeka Kreasi Group, 2021.
- [8] H. Umar and R. Br. Purba, *Audit Forensic Lawan Korupsi*. Jakarta: Penerbit Universitas Trisakti, 2019.
- [9] S. T. Montgomery, *Accountants' liability to third parties*. ttu-ir.tdl.org, 1969. [Online]. Available: <https://ttu-ir.tdl.org/bitstream/handle/2346/13735/31295001969749.pdf?sequence=1>
- [10] D. Peltier-Rivest, "A model for preventing corruption," *J Financ Crime*, vol. 25, no. 2, pp. 545–561, Jan. 2018, doi: 10.1108/JFC-11-2014-0048.
- [11] H. Umar, *Strategic Control, Membangun Indonesia yang Bebas KKN, Berkinerja, dan Good Governance*. Jakarta: Penerbit Universitas Trisakti, 2006.
- [12] J. S. Guernsey, *Agency Theory, Stewardship Theory and Biblical Stewardship: Comparisons and Contrasts*. digitalcommons.cedarville.edu, 2018. [Online]. Available: https://digitalcommons.cedarville.edu/business_administration_presentations/93/
- [13] M. C. Jensen and William H. Meckling, "Theory Of The Firm: Managerial Behavior, Agency Cost And Ownership Structure," *J financ econ*, vol. 3, pp. 305–360, 1976.
- [14] M. Castellini and V. Riso, "Agency Theory Applied to the Italian Revenue Agency: Accountability Policies as Bonding Costs," *European Scientific Journal, ESJ*, 2016, [Online]. Available: <https://iris.unife.it/retrieve/handle/11392/2366075/218994/8473-Article%20Text-24585-1-10-20161230.pdf>
- [15] A. Pepper, "Agency costs, coordination problems, and the remuneration committee's dilemma," *Agency Theory and Executive Pay*, 2019, doi: 10.1007/978-3-319-99969-2_1.
- [16] A. Pepper, "What's Wrong With Agency Theory?," *Agency Theory and Executive Pay*, 2019, doi: 10.1007/978-3-319-99969-2_2.
- [17] S. Rashid, *Effects of Internal Audit on the Performance of Public Sectors in Zanzibar: The case of Presidential Office, Finance, Economy and Development Planning*. scholar.mzumbe.ac.tz, 2013. [Online]. Available: <http://scholar.mzumbe.ac.tz/handle/11192/3481>
- [18] A. Rashid, "Managerial ownership and agency cost: Evidence from Bangladesh," *Journal of business ethics*, 2016, doi: 10.1007/s10551-015-2570-z.
- [19] G. Farkas, *Agent-principal problem, stewardship theory and behavioural agency model in the explanation of family business performance*. publicatio.bibl.u-szeged.hu, 2016. [Online]. Available: http://publicatio.bibl.u-szeged.hu/11550/9/dokbat16_FG.pdf
- [20] W. E. I. Tao, "... , Information Asymmetry, Agency Problems and Governance Mechanism-The study on Chinese Enterprises' overseas M&A based on Principal Agent Theory," *Journal of Guizhou University of Finance and ...*, 2016, [Online]. Available: <http://gcxb.gufe.edu.cn/EN/abstract/abstract8963.shtml>
- [21] G. Eskeland and H. Thiele, "Corruption under Moral Hazard," *Policy Research Working Papers*, no. December 1999, 1999, doi: 10.1596/1813-9450-2204.
- [22] M. Keane, "Adverse Selection , Moral Hazard and the Demand for Medigap Insurance," 2014.
- [23] M. Kloyer, R. Helm, and C. Aust, "Determinants of moral hazard in research and development supply relations: Empirical results beyond the

- agency-theory explanation,” *Managerial and Decision ...*, 2019, doi: 10.1002/mde.2980.
- [24] I. Kolstad and A. Wiig, “Is transparency the key to reducing corruption in resource-rich countries?,” *World Dev.*, 2009, [Online]. Available: <https://www.sciencedirect.com/science/article/pii/S0305750X08002246>
- [25] W. Wallace, *The economic role of the audit in free and regulated markets*. scholarworks.wm.edu, 1980. [Online]. Available: <https://scholarworks.wm.edu/oer/2/>
- [26] W. A. Wallace, “The economic role of the audit in free and regulated markets: A look back and a look forward,” *Research in accounting regulation*, 2004, [Online]. Available: <https://www.sciencedirect.com/science/article/pii/S1052045704170124>
- [27] K. D. A. Sari and W. A. Winarno, “Implementasi E-Government System Dalam Upaya Peningkatan Clean And Good Governancedi Indonesia,” *Jurnal Ekonomi Akuntansi dan ...*, 2012, [Online]. Available: <http://jurnal.unej.ac.id/index.php/jeam/article/view/1192>
- [28] W. Widodo, S. Budoyo, and T. G. W. Pratama, “The role of law politics on creating good governance and clean governance for a free-corruption Indonesia in 2030,” *The Social Sciences*, 2018, [Online]. Available: https://www.researchgate.net/profile/Toebagus-Galang-Windi-Pratama/publication/344307508_The_Role_of_Law_Politics_on_Creating_Good_Governance_and_Clean_Governance_for_a_Free-Corruption_Indonesia_in_2030/links/5f658184458515b7cf3ed524/The-Role-of-Law-Politics-on-Creating-Good-Governance-and-Clean-Governance-for-a-Free-Corruption-Indonesia-in-2030.pdf
- [29] T. D. Arini, E. Darlis, and L. Anggraini, *Pengaruh pengawasan melekat, pengawasan fungsional, pengawasan preventif, pengawasan detektif dan penganggaran berbasis kinerja terhadap efektivitas* neliti.com, 2017. [Online]. Available: <https://www.neliti.com/publications/132368/pengaruh-pengawasan-melekat-pengawasan-fungsional-pengawasan-preventif-pengawasa>
- [30] Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Penerbit Alfabeta, 2016.
- [31] Sugiyono, *Memahami Penelitian Kualitatif*. Bandung: Penerbit Alfabeta, 2016.
- [32] Haryono Umar, Rahima Br Purba, and Muhammad Dharma Tuah Putra Nasution, *Metode Penelitian Ilmiah*, 1st ed., vol. 1. Jakarta: Penerbit Universitas Trisakti, 2021.
- [33] W. Neuman, *Social research methods: Qualitative and quantitative approaches. International ed.) Boston: Peason Education.* 2011. doi: 10.1234/12345678.
- [34] P. U. Gio and R. E. Caraka, *Pedoman Dasar Mengolah Data Dengan program Aplikasi Statistika STATCAL (Disertai Perbandingan Hasil Dengan SPSS & Minitab)*. 2018.
- [35] H. Antlöv, A. Wetterberg, and L. Dharmawan Jakarta, “Village Governance, Community Life, and the 2014 Village Law in Indonesia.”
- [36] Ninuk Cucu Suwanti, “ICW Ungkap Korupsi 2021 Paling Banyak Terkait Anggaran Desa, Kemendesa Harus Ambil Langkah Konkret,” *Kompas.tv*, Apr. 18, 2022.
- [37] D. Herlinda, E. Nielwaty, and P. Marlinda, “Pengawasan Inspektorat Dalam Penggunaan Dana Desa Di Kampung Tanjung Kuras Kecamatan Sungai Apit Kabupaten Siak,” *Jurnal Administrasi Politik dan Sosial*, vol. 2, no. 3, Dec. 2021.