

ANALYSIS OF THE EFFECTIVENESS AND EFFICIENCY OF VILLAGE FUND BUDGET MANAGEMENT FOR COMMUNITY EMPOWERMENT IN VILLAGE WINDUJAYA, KEDUNGBANTENG, BANYUMAS (VILLAGE FUND BUDGET 2019-2021)

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ABSTRACT

This research was motivated by the observations made by researcher when visiting Windujaya Village; it was found that community empowerment activities were still lacking, so this research was conducted to analyze the level Effectiveness and Efficiency of village funds management on community empowerment. The analytical tool used in this research is Mixed Method, which analyzes the target data between the spending realization and expenditure plan by using the ratio of effectiveness and between spending realization and income realization using the efficiency ratio, which using financial report based on SAP, and based on the Decree of the Minister of Home Affairs No. 690.900.327 in 1996 and used the interview method to strengthen the data. This study uses the Sequential Explanatory Design model, a research method that combines quantitative and qualitative research methods sequentially, prioritizing quantitative then conducting qualitative analysis, by interviews with several sources who are directly related to village funds. The results of this research indicate that the average level of the village fund effectiveness ratio in 2019-2021 is 99.54% and meets the effective category, and still effective after conducting the interviews. Meanwhile, village funds' average efficiency level in 2019-2021 is 104.49%, which is in the inefficient category and still inefficient after conducting the interviews, because there is still much excessive use of village funds. Therefore, this research implies that the village government should pay more attention to managing village funds so that it is not wasteful and by the needs of the village community.

Keywords: Effectiveness; Efficiency; Village Fund.

1. Introduction

The Village Fund Budget contained in the Village Revenue and Expenditure Budget is focused on Village Development and Community Empowerment. Community empowerment itself is an effort made by the village government or individuals as an effort to empower rural communities to become independent villages so that they can bring up innovations that can be used to create or produce something that can improve the living standards of rural communities so that poverty is overcome.

As previously explained, to realize an independent village, the central government pays attention to villages to run their own government, one of which is in Windujaya Village, Kedungbanteng District, Banyumas Regency. Village Fund budgeting is expected to assist village officials in advancing village government.

Windujaya Village has several potentials, such as promising tourism and plantations, as well as community resources that can be utilized to help the village grow into an independent village. The Village Funds that have been given are expected to be managed according to the needs of the village and can be implemented effectively and efficiently.

However, based on observations found in the field, the researcher saw after several visits to the village that the Human Resources in Windujaya Village were arguably lacking in terms of innovation and activity. Especially with the Covid-19 disaster, which began in 2020, most of the Village Fund budget was used to overcome these problems. Then the problem in this research is whether the village fund budget provided can be managed effectively and efficiently, especially in an effort to empower the community in Windujaya Village.

2. Literature Review

2.1 Village Fund

The village government uses village fund allocations that 30% of village fund allocations are used for village government operations in financing village operations, Village Supervisory Board Badan Pengawas Desa (BPD) operational costs, and operational costs for the village fund allocation team. Meanwhile, 70% of the allocation of village funds is used for community empowerment in the development of village economic facilities and infrastructure, assignment in the fields of education, health, and community economic empowerment, especially to overcome poverty and financial assistance from the head of village community institutions, BUMDes, business groups according to the economic potential of the community, as well as other financial aid that can support people's lives.

The purpose of the Village Fund is for the implementation of development and community empowerment; therefore, the use of Village Funds sourced from the APBN is not only used for physical growth but is also prioritized for the development of community empowerment so that it can create an independent village and can meet the needs of its community and regardless of shackles of poverty (Hulu *et al.*, 2018.).

2.2 Community Empowerment

Community empowerment is an effort to change the pattern of community behavior to increase social ability and independence, increase capacity, and increase accessibility and utilization of existing resources and potential. So far, policies regarding community empowerment have been implemented without being limited by adopting various programs and activities adapted to the community's needs (Maria, 2021).

The purpose of community empowerment is to achieve social justice. With the existence of social justice in the community, it will bring peace to society which then arises efforts to help each other and learn through the development of small steps in order to achieve common goals.

Community empowerment must involve various potentials that exist in society, and several related elements, for example: First, the role of government in terms of government bureaucracy must be able to adapt to this mission, be able to build participation, open dialogue with the community, create regulatory instruments and regulate market mechanisms that favor the lower class. Second, community organizations outside the community, non-governmental organizations, and national and local community organizations. Third, community institutions that grow from and within the community, such as BPD, Family Welfare Empowerment Pemberdayaan Kesejahteraan Keluarga (PKK), Youth Organizations, etc. Fourth, cooperatives as a forum for the people's economy is a social organization with an economic character and is an appropriate business structure for Indonesia's economic democracy. Fifth, assistants are needed because poor people usually have limitations in developing themselves and their groups. Sixth, empowerment must be reflected in the national development planning process as a bottom up. Seventh, is the involvement of the more affluent communities, especially the business and private sectors.

2.3 Effectiveness

Effectiveness is the level of achievement of program results with predetermined targets. In simple terms, effectiveness compares outcomes with outputs (Rondonuwu *et al.*, 2015).

The concept of effectiveness itself is a comprehensive statement of the extent to which an organization has achieved its goals by predetermined targets. Thus, if the set targets have been met, it can be said that the program or activity is running effectively.

Judging from the various discussions about effectiveness, it can be concluded that effectiveness is the ability to carry out the activities of an institution physically or non-physically to achieve goals and achieve maximum success (Rifa'i, 2013.).

2.4 Efficiency

Efficiency is the achievement of maximum output with certain inputs or the use of the lowest inputs to achieve certain outputs. Efficiency can also be interpreted as the best comparison between the efforts made and the results achieved without wasting time, cost, and effort.

The distribution of village funds in each village has a different budget size because before distributing funds, the government takes into account the population, poverty rate, area and geographical difficulties of each village. Thus, measuring the level of efficiency focuses more on an organization's ability to achieve the expected goals with minimal resources.

The determinants of efficiency are:

- Technological factors for the implementation of the work.
- The organizational structure factor is a stable arrangement of structural and functional positions.
- Factors such as labor, work ability, as well as physical resources such as work equipment, workplace and financial funds.
- Support factor for the apparatus and its implementation is both the leadership and the community.
- Factor in the sense of the ability to combine these four factors into an efficient and effective effort to achieve the intended target.

A work program or activity organized by an organization can be considered efficient if the output or output produced is higher in the form of results, productivity, and performance compared to inputs such as labor, raw materials, money, and machines used for time.

2.5 Government Accounting Standards

Government Accounting Standards (SAP), financial statements are prepared to provide relevant information about the financial position and all transactions made by the reporting entity during the reporting period.

Government financial reporting, must evaluate accountability and provide useful information for users to make economic, social and political decisions.

- Provide information on sources of funds, allocation and use of funds.
- Provides information on the adequacy of current income to cover all expenses.
- Reporting Provides information about the amount of economic resources used in the company's activities and the results achieved.
- Provide information on how the reporting company can finance all of its activities and meet its liquidity needs.
- Provide information about the position and financial condition of the reporting company related to short-term and long-term sources of income, including those from tax collection and lending.
- Provide information regarding changes in the financial position of the reporting company, both increasing and decreasing as a result of activities during the period.

The main financial statements consist of:

- Budget Realization Report (LRA);
- Report on Changes in Budget Balance (Report on Changes in SAL);
- Balance sheet;
- Operational report (LO);
- Cash Flow Statement (LAK);
- Statement of changes in equity (LPE).
- Financial Statement Records (CaLK)

2.6 Hypothesis Development

Antou, Rumat, Maramis (2019) The research results show that the effectiveness of Talawaan village funds on the development and empowerment of the Talawan village community is in the very effective category, with an average ratio of above 100% in 12 villages in the Talawan sub-district. This study also shows that village funds can directly impact community development and empowerment in 12 villages in Talawaan District, North Minahasa Regency. This village fund can reduce the level of poverty in the community.

Kusrawan (2021), in this study, the analytical tool used is a descriptive combination method, namely analyzing targets, spending and income realization by using efficiency and effectiveness ratios and analyzing interview data by measuring government expenditure multipliers. This study found that the average efficiency level in managing village funds for the 2019 fiscal year in the North Tongauna Subdistrict was 100%; only two villages with a value of less than 100%, namely

Nambero and Olo Onua villages. This is due to inadequate village infrastructure, so the village government focuses more on the field of village development. Meanwhile, the level of effectiveness has an average ratio of 99% and is included in the effective category.

Based on that research and the problem of this research, so researcher decide for the hypothesis is
 H1: Village und can be managed effectively for the community empowerment
 H2: Village Fund can be managed efficiently for the community empowerment

3. Research Methodology

3.1 Scope of research

This research using mixed method which is a research method that combines two qualitative and quantitative research methods in a research activity so that more comprehensive, valid, reliable, and objective data will be obtained (Sugiyono, 2016). This research also using Sequential Explanatory Design which is a research method that combines quantitative and qualitative methods, by prioritizing quantitative research in first stage and then qualitative research in the second stage (Sugiyono, 2014). Using mixed research methods will provide a better understanding of the problem in research and can help answer research problems or answer research question. This research was conducted in Windujaya Village, Kedungbanteng, Banyumas. Using data collection technique observation, interviews, and documentations.

3.2 Data types and sources

This study uses primary data, the data obtained are taken directly in the field. Then this study also uses secondary data, namely data obtained by researcher from pre-existing data sources.

3.3 Research Informant

Informants were chosen to explain the conditions based on facts or phenomena that occurred at that time. Determination of informants using purposive sampling technique, namely taking samples with certain considerations, according to interests and needs of research. The criteria for selecting the sample in this study are people who occupy positions or the community who are involved in budgeting and utilizing the Village Fund.

Table 1 Informant

No	Name	Gender	Position	Informant	Amount
1	Sunaryo	Male	Village Secretary	Main	1
2	Maryanto	Male	Head of Development	Main	1
3	Kirwan	Male	Head of BPD	Key	1
4	Urip warsiti	Female	PKK treasurer	Suporter	1
5	Andika Listyawan	Male	Head of Youth Organization	Suporter	1
6	Ahmad Nisyadi	Male	General Public	Suporter	1

3.4 Research Instruments

This study use two research variables, namely effectiveness and efficiency. Thus, the instrument used to analyze the effectiveness and efficiency of the village fund program is to look at the reporting of the Expenditure Budget Plan and Budget Realization contained in the APBDes. Then the researcher became the research instrument, namely by conducting interviews with the village secretary and the head of the community empowerment implementation team, which was then analyzed by giving meaning and meaning to the data found and making conclusions.

3.5 Effectiveness Analysis Method

Effectiveness is a condition where the output from a program or activity can run according to the target that has been set. The greater the work produced, the more effective it will be. In this study, the production in question is realization of spending, while the target is the planned expenditure (Kusrawan, 2021).

To calculate the level of effectiveness of regional financial management, the following formula can be used (Antou *et al.*, 2019):

$$Effectiveness = \frac{Output\ (spending\ realization)}{Target\ (Expenditure\ plan)} \times 100\%$$

Table 2 Criteria for Effectiveness of Village Fund Management

Score	Achievements
>100%	Very effective
90-99%	Effective
80-89%	Effective Enough
60-79%	Less effective
<60%	Ineffective

Source: Ministry of Home Affairs Decree No 690.900.327 Year 1996

3.6 Efficiency Analysis Method

Efficiency is the ratio between the cost incurred for spending on regional activities. Thus, efficiency is the ratio between the output issued and the input received. In this study, the output is the realization of expenditure, while the input is the realization of income.

To determine the level of efficiency and analyze the efficiency of financial management with the following formula (Antou *et al.*, 2019):

$$Efficiency = \frac{Output\ (spending\ realization)}{Input\ (income\ realization)} \times 100\%$$

Table 3 Criteria for Efficiency of Village Fund Management

Score	Achievements
>100%	Inefficient
90-99%	Less efficient
80-89%	Quite efficient
60-79%	Efficient
<60%	Very efficient

Source: Ministry of Home Affairs Decree No 690.900.327 Year 1996

4. Results

Report on the Realization of the Implementation of the Village Revenue and Expenditure Budget Funding Source of the Windujaya Village Government for the 2019-2021 Fiscal Year already contains elements at least included in the Budget Realization Report. Namely, there are elements of Income-LRA, Expenditure, Surplus/Deficit- LRA, Financing, and the remaining more/less budget financing.

For the Report on Changes in the Village Revenue and Expenditure Budget, the Windujaya Village Government for the 2019-2021 Fiscal Year has presented a comparison with the previous period. In addition, it contains elements such as Early Budget Balance, Use of Over Budget Balance, Over/Understanding Budget Financing for the current year, Corrections Previous year's Bookkeeping Errors; and others, as well as Overdue Budget Balance.

The realization of expenditure that have been carried out by the Windujaya Village Government, as shown in table.

Table 4 Realization of Village Expenditure in Windujaya Village in 2019-2021

Year	Activity	Expenditure (Rp)	Percentage (%)
2019	Implementation of Village Development	1.169.408.750	97,01997487
	Community Development	30.000.000	2,488949434
	Community Empowerment	4.939.822	0,409832239
	Disaster Management, Emergency, Urgent	979.250	0,081243458
	Amount	1.205.327.822	100
2020	Implementation of Village Development	605.689.000	49,13225516
	Community Development	50.360.000	4,08510039
	Community Empowerment	0	0
	Disaster Management, Emergency, Urgent	576.723.642	46,78264445
	Amount	1.232.772.642	100
2021	Village Government Administration	35.399.000	2,287433965
	Implementation of Village Development	607.459.500	39,25318491
	Community Development	12.000.000	0,775423249
	Community Empowerment	267.198.000	17,26596176
	Disaster Management, Emergency, Urgent	625.485.442	40,41799612
Amount	1.547.541.942	100	

Source: Changes in the Windujaya Village Government's Village Revenue and Expenditure Budget

4.1 Village Fund Budget Management Analysis

Village income sourced from village funds has increased every year. In 2019 the village fund income was Rp. 1,134,706,000, in 2020 it was Rp. 1,224,638,000 which decreased from the target of Rp. 10,807,000, in 2021 it was Rp. 1,451,711,000. An increase in village funds is carried out every year to meet the needs of the village and the needs of the village community.

In 2019, the village fund budget was used in several fields. In the field of implementing village development, village funds are used for several developments, maintenance and rehabilitation in the sub-sector of Education, sub-sector of Health, sub-sector of Public Works and sub-sector of

Spatial Planning, sub-sector of Settlement Areas, sub-sector of Forestry and Environment, and sub-sector of Tourist. In the field of community development, it is used in the sub-fields of culture and religion. In the field of community empowerment, it is carried out in the sub-sectors of Women's Empowerment, Protection of children and families. And in the field of disaster management, emergency and urgency, it is used in the sub-sector of urgency.

In 2020, the village fund budget is used for the implementation of village development, namely in the education sub-sector, the health sub-sector, the public works and spatial planning sub-sector, the settlement area sub-sector, the transportation, communication and informatics sub-sector, and the tourism sub-sector. In the field of community development, the village fund budget is used in the sub-sectors of peace, public order and community protection, youth and sports sub-sectors. In the field of community empowerment, the village fund budget is used in the marine and fisheries sub-sector, agriculture and animal husbandry sub-sector, women's empowerment sub-sector, child and family protection, but in 2020 in the community empowerment sector it is not implemented in accordance with what has been budgeted, this is because to cover village needs due to the impact of the COVID-19 pandemic. In the field of disaster management, emergency and urgency, the village fund budget is used in the sub-sector of disaster management, and the sub-sector of urgency.

In 2021, the use of the village fund budget will be carried out in several fields, namely in the field of village administration which is carried out in the sub-fields of population administration management, civil registration, and statistics. Then in the field of implementing regional development which is divided into the education sub-sector, the health sub-sector, the public works and spatial planning sub-sector, the residential area sub-sector, the transportation, communication and informatics sub-sector, and the tourism sub-sector. Then in the field of community development, it is divided into the sub-sectors of peace, public order and community protection, and the sub-fields of youth and sports. In the field of community empowerment, it is divided into sub-sectors of agriculture and animal husbandry, sub-sectors of women's empowerment, child and family protection. Finally, the field of disaster management, emergency, and urgency, which is then divided into the sub-field of disaster management and the sub-sector of urgency.

4.2 Village Fund Effectiveness Analysis

Table 5 Effectiveness Level of Village Fund Budget Management in Windujaya Village

Year	2019	2020	2021
Expenditure Realization	1.205.327.822	1.232.772.642	1.547.541.942
Expenditure Target	1.205.327.822	1.293.445.000	1.497.541.942
Effectiveness	100	95,3092433	103,3388047
Category	Very effective	Effective	Very effective

Source: Changes in the Windujaya Village Government's Village Revenue and Expenditure Budget

Table 6 Effectiveness of Expenditure on Community Empowerment

Year	2019	2020	2021
Expenditure Realization	4.939.822	0	267.198.000
Expenditure Target	4.939.822	33.518.500	306.141.500
Effectiveness	100	0	87,27924832
Category	Very effective	Ineffective	Effective enough

Source: Changes in the Windujaya Village Government's Village Revenue and Expenditure Budget

The calculation above shows that the level of effectiveness in 2019 is 100% with very effective criteria, while for 2020 it is 95.3% including the effective category and in 2021 the effectiveness level is 103.33% with very effective criteria. Success in the level of effectiveness of village funds is influenced by the village government in regulating village fund income and maximizing community needs.

Based on the results of the calculation effectiveness analysis above, the first hypothesis (H1) Village funds can be managed effectively for community empowerment, can be accepted. where the results of the calculation of the three years meet the criteria for effectiveness above 90%.

4.3 Village Fund Efficiency Analysis

Table 7 Efficiency Level of Village Fund Budget Management in Windujaya Village

Year	2019	2020	2021
Expenditure Realization	1.205.327.822	1.232.772.642	1.547.541.942
Revenue Realization	1.134.706.000	1.224.638.000	1.451.711.000
Efficiency	106,2237991	100,6642487	106,601241
Category	Not efficient	Not efficient	Not efficient

Source: Changes in the Windujaya Village Government's Village Revenue and Expenditure Budget

The calculation results above show that the management of village funds is still inefficient, namely in 2019 the efficiency ratio is 106.22%, in 2020 it is 100.66% and in 2021 it is 106.60%. Efficiency focuses on the ability of the village to achieve the target by using village funds as little or as sparingly as possible. Inefficient criteria can be concluded that the use of village funds is still not efficient.

Based on the results of the calculation efficiency analysis above, the second hypothesis (H2) Village funds can be managed efficiently for community empowerment, not accepted. where the results of the calculation of the three years meet the criteria for inefficient is above 100%.

4.4 Qualitative Analysis

In the qualitative analysis, the authors conducted interviews with the Windujaya village apparatus as one of the implementing and managing Village Fund teams, as well as the Windujaya Village Secretary, Banyumas Regency. The following is a statement from Mr. Sunaryo regarding the Fund before and after the Village Fund:

"The existence of village funds began in 2015, before the Village Fund from the government, at that time the village lacked in the field of development, the allocation was only for village operations and personnel spending, while for village development it was still very lacking, supported by small village incomes. With the Village Fund, the village is very easy to budget in various fields including development and empowerment, because the Village Fund is used in accordance with the rules only focused on development and empowerment. With the Village Fund, community involvement is very large and clear."

Then the author again conducted interviews regarding the effectiveness and efficiency of the Village Fund to the community, the PKK Treasurer and also the Chair of the Youth Organization and their involvement in the preparation of the Village Fund.

The results of interviews submitted by the Head of Youth Organization, and the PKK Treasurer stated that they were involved in the Village Fund planning which was formulated in the Musdes and Musdus, which was held once a year at the beginning of the year. It was strengthened by the statement of the Head of Youth Organization, Mr. Andika Listyawan, namely:

"We were invited to the Musdes and Musdus, as representatives of the Village Youth."

The community feels helped by the Village Fund, reinforced by the statement of Mrs. Urip Warsiti as Treasurer of the PKK, namely:

"With the Village Fund, the community feels the results of infrastructure development which has an impact on improving the community's economy"

However, the PKK and Karang Taruna in recent years have not been very active in carrying out activities, due to the Covid-19 pandemic, so the Village Expenditure Budget is mostly used for handling Covid-19 and village food security. As stated by Mr. Andika Listyawan, that village fund financing for Karang Taruna is only used when management changes in 2019, after that village fund receipts in Karang Taruna are reduced because the Village Fund is focused on handling Covid-19. It is the same with PKK that the Village Fund only finances monthly Coordinator Meetings and Coordination Meetings to the District.

When asked about the effectiveness of village fund management, as stated by Mr. Sunaryo as the Village Secretary, namely:

"Effective, because carrying out development is not according to desire, but according to need. The use of village funds must be in accordance with existing regulations."

Reinforced by the statement of Mr. Ahmad Nisyadi, the villager said that:

"The Village Fund has been managed effectively, because it is in accordance with the targets set at the Musdes and Musdus which have been agreed together with representatives of the village community".

5. Discussion

The management of village funds has been carried out based on established rules, that their use is used to improve development and community empowerment.

However, it is unfortunate that the use of village funds for the past 2 years has been budgeted for handling the COVID-19 pandemic disaster, so that village government officials focus on disaster management and some non-physical development. Especially in 2020 which is the first year a pandemic disaster occurred. Physical development in the village is currently experiencing a decline, because the village feels that the buildings in the village are considered suitable for use. After making observations, the authors found that the buildings in the village were considered feasible, but along with the recovery of conditions due to the pandemic disaster, there was a need for budgeting to be able to renovate several public service places, as well as the need to activate several service activities in the village as well as improve the quality of organization in Windujaya village. such as PKK and Karang Taruna, of course this will greatly assist the village in improving the quality of Human Resources and can take full advantage of the village's potential.

In 2019 the effectiveness ratio of village funds reached 100%, in 2020 it reached 95.3% while in 2021 it reached 103.33%, it can be concluded that the average effectiveness ratio in the three years was 99.54% which was included in the Effective category. Meanwhile, the effectiveness of village funds in the field of community empowerment is considered to be still lacking, judging by the ratio of the effectiveness of the community empowerment sector in 2020 it is still in the ineffective category, this is because in that year village funds were focused on overcoming the COVID-19 disaster so that the procurement of village funds for community empowerment removed.

Based on calculations using the Efficiency Analysis formula, Windujaya village is still classified as not efficient. In 2019, the efficiency level ratio is 106.22% which is in the inefficient category, in 2020 the ratio of 100.66% is in the inefficient category, while in 2021 it is 106.6% also included in the inefficient category. It can be concluded that in 2019-2021 the average ratio of the efficiency level of Windujaya village funds is 104.49% and is included in the inefficient category.

Based on what was found in the field, from several interviews that have been conducted that village officials have done their best to improve the welfare of the Windujaya Village community. However, the expenditures issued by the village are still considered too much, such as in conducting labor-intensive programs, training livestock and farmers, but the results obtained are still not optimal. The author suspects this is because the use of village funds focuses on non-physical development such as holding several labor-intensive trainings where the results obtained cannot be measured and estimated in the future. It can be concluded that the management of village funds in Windujaya Village cannot be managed efficiently.

6. Conclusion

From the results of the research on the Effectiveness and Efficiency Analysis of Village Fund Budget Management on Community Empowerment in Windujaya Village, Kedungbanteng, Banyumas (Village Fund Budget 2019-2021) as follows: (1) Average level ratio the effectiveness of the Village Fund in Windujaya Village in 2019-2021 is 99.54% which is included in the Effective category. The highest level of effectiveness is in 2021 at 103.33%, this calculation shows that the village government has succeeded in managing village funds in accordance with the targets that have been previously set. (2) The average ratio of the efficiency level of village fund management in Windujaya Village in 2019-2021 is 104.49% which is included in the inefficient category. The inefficient management of village funds shows that the use of village funds is still

not efficient, there are still excessive expenditures but it is not in line with the results obtained. (3) Windujaya Village Community Empowerment is still lacking, this happens because the use of village funds is diverted for the COVID-19 pandemic disaster management in 2020 and 2021. Some organizational activities have stopped, such as Karang Taruna and PKK. However, the Windujaya Village government that year has conducted several livestock and agricultural management training which will continue until 2022.

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