**Training program on enhancing village fund allocation management in Tiwingan Lama, South Kalimantan**

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**Abstract**

This community service aims to: 1) examine the ongoing Village Fund Allocation (ADD) management process; 2) analyze ADD management based on Banjar Regent Regulation No. 24 of 2020; and 3) identify obstacles in managing ADD in Tiwingan Lama Village, Aranio District, Banjar Regency. The service targeted all village officials in collaboration with the Wira Desa Program, supported by STIE Pancasetia students and formalized through an MoU with the village head. Activities included counseling and training on the Minister of Home Affairs Regulation regarding Village Financial Management, delivered both offline and online through presentations, videos, discussions, and interactive sessions. The existing ADD management faces various issues, such as a lack of innovation in planning, minimal community empowerment, weak supervision, delayed reporting, and low accountability transparency. These problems stem from limited education levels, lack of community participation, insufficient supervision, and inadequate capacity of village officials in managing and reporting financial activities. In accordance with Banjar Regent Regulation No. 24 of 2020, ADD management should follow a structured process: participatory planning through Musrenbang Desa, accountable implementation via the Village Budget, multi-level government supervision, and staged reporting and accountability procedures. However, Tiwingan Lama Village still encounters challenges including delayed report submission, poor understanding of procedures by village officials, and the suboptimal role of the Sub-district Assistance Team. These obstacles hinder the effectiveness and transparency of ADD utilization.

**Keywords:** training program, Village Fund Allocation (ADD), accountability, supervision, Tiwingan Lama Village

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1. **Introduction**

Based on Law No. 23 of 2014 concerning regional government, it states that regional autonomy is the right, authority, and obligation of autonomous regions to regulate and manage their own government affairs and the interests of the local community in accordance with laws and regulations. Autonomous regions, hereinafter referred to as regions, are legal community units that have territorial boundaries that are authorized to regulate and manage local government affairs and the interests of the community according to their own initiative based on the aspirations of the community in the Unitary State of the Republic of Indonesia system. Based on this law, it can be understood that regional autonomy is implemented to manage the affairs of the regional government itself, while in a region it consists of sub-districts and in sub-districts there are villages. According to Law number 6 of 2014 concerning Villages, a Village is a legal community unit that has territorial boundaries that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the Government system of the Unitary State of the Republic of Indonesia.

This law also explains that the Village government has the authority to organize Village government, implement development, community development, and community empowerment. In line with that, the Village government receives funding for programs and activities from various sources (APBN and Provincial/District APBD) which have consequences that must be managed transparently, accountably, and free from misuse. This Law has also regulated Village Finances and Village Assets in order to provide services to the community, including from sources of Village Original Income, there is an obligation for the Government from the center to the Regency or City to provide fund transfers for the Village, grants or donations. One form of fund transfer from the government is the Village Fund Allocation (ADD) which is part of the balancing funds received by the Regency or City. To build a strong basis for democracy, people's participation, justice, and equitable development while paying attention to the different needs of local communities, the government together with the legislative institution passed Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. An important element in both of these laws is that regional authorities (governors, regents, mayors) must be more responsible to the people in the regions. Based on Law Number 32 of 2004, regions are given the broadest possible autonomy to manage all government administration outside the authority of the central government to make regional policies related to improving services and community empowerment, as well as real and responsible autonomy. Real means carrying out what is its business based on the authority given and the characteristics of a region, while responsible is autonomy whose implementation must be in line with the intent and purpose of granting autonomy, namely advancing the region and improving people's welfare.

The provision of ADD is a form of fulfillment of Village rights in the context of implementing village autonomy. ADD comes from part of the central and regional financial balance funds received by the district outside the Special Allocation Fund (DAK) after deducting employee expenses. The target of ADD is all villages within the local district. The use of ADD is 30% to support the implementation of Village government and strengthening the institutional role of Village communities, while 70% is to support Village community empowerment programs. Currently, there are general problems felt by most villages, namely the large amount of village funds and the lack of human resources who are able to manage these Village funds properly. Based on these problems, the implementation of the Tiwingan Lama Village Government, Aranio District, Banjar Regency requires a phenomenon of Village Budget and ADD Management. Lack of transparency in the Village fund budget used in Village development, for example in development in the Village being built late. In this case, it is very doubtful by the community because the realization does not match what is in the field and the realization does not go according to expectations. Knowing how much money is spent on the Village Development Budget Plan. This incident actually contradicts the Banjar Regent Regulation No. 24 of 2020 Amendment to the Banjar Regent Regulation Number 5 of 2020 concerning Procedures for the Distribution and Determination of Details of Village Funds for Each Village in Banjar Regency for the 2020 Fiscal Year.

Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management was signed by Minister of Home Affairs Tjahjo Kumolo on December 31, 2014, simultaneously revoking Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Guidelines for Village Financial Management. This new Regulation of the Minister of Home Affairs concerning Village Financial Management was made to implement the provisions of Article 106 of Government Regulation Number 47 of 2015 concerning Implementing Regulations of the Village Law, it is necessary to stipulate the Regulation of the Minister of Home Affairs concerning Guidelines for Village Financial Management.

In the Banjar Regent Regulation No. 24 of 2020 concerning Guidelines for the Management of Village Fund Allocation for Regional Tax and Regional Retribution to Villages in Chapter 1, Article 1 of this Regent Regulation, what is meant by: 1) Region is Banjar Regency; 2) The regional government is the Regional Head as an element of the regional government organizer who leads the implementation of government affairs that are the authority of the autonomous region; 3) The Regional Head hereinafter referred to as the Regent is the Regent of Banjar; 4) Village is a Village and Village is customary or referred to by another name, hereinafter referred to as a village, is a legal community unit whose government affairs, local community interests are based on local community initiatives based on community initiatives, rights and origins and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia; 5) Village apparatus is an element that assists the regional head and the people's representative council in carrying out government affairs that are the authority of the region; 6) The regional financial and asset management agency, hereinafter referred to as BPKAD, is a regional apparatus that organizes government affairs in the field of finance and assets; 7) The community and village empowerment service, hereinafter referred to as DPMD, is a regional apparatus that organizes government affairs in the field of community and village empowerment; 8) The regional inspectorate is a regional apparatus that carries out the function of supervision of regional and village apparatus; 9) The village government is the pambakal or what is called by another name assisted by the village apparatus as an assistant element in organizing the village government; 10) The village consultative body, hereinafter abbreviated as BPD, is an institution that carries out government functions whose members are representatives of the population; 11) Village Funds are funds sourced from the state revenue and expenditure budget allocated for villages that are transferred through the district revenue and expenditure budget and used to finance the implementation of government, implementation of development, community development and community empowerment; 12) The regional revenue and expenditure budget, hereinafter abbreviated as APBD, is the annual financial plan of the regional government approved by the regional people's representative council; 13) The village revenue and expenditure budget, hereinafter abbreviated as APB Desa, is the annual financial plan of the village government's finances; 14) The regional state general cash account, hereinafter abbreviated as RKUN, is an account where state money is stored; and 15) The problems that have occurred in Tiwingan Lama Village, Aranio District, Banjar Regency, namely: Planning, in the ADD planning process in Tiwinga Village

The objectives of this community service include: 1) to find out and describe the process of Village Fund Allocation Management which has been running so far; 2) to find out and describe the Management of Village Fund Allocation according to Regent Regulation No. 24 of 2020; and 3) to find out what are the obstacles in managing Village Fund Allocation in Tiwingan Lama Village, Aranio District, Banjar Regency.

1. **Research Design and Method**

*Community service object*

The community service object chosen in this counseling is all village officials in Aranio District, Banjar Regency in Tiwingan Lama Village whose technical activities coincide with cooperation in the implementation of the Wira Desa Program assisted by STIE Pancasetia students with the head of Tiwingan Lama Village by Mr. Nono Dwi Santoso S.Sos. which is stated in the MOU cooperation agreement between the STIE Pancasetia campus and Tiwingan Lama Village, Aranio District, Banjar Regency.

*Forms of community service activities*

Counseling and community service activities are held as follows: 1) the topic presented is regarding the Regulation of the Minister of Home Affairs concerning Village Financial Management which has just been made to implement the provisions of Article 106 of Government Regulation Number 47 of 2015 concerning the Implementing Regulations of the Village Law, it is necessary to stipulate the Regulation of the Minister of Home Affairs concerning Guidelines for Village Financial Management, i.e., planning, implementation, accountability, reporting, and supervision; the counseling materials, presentations and training that have been prepared above, are carried out offline for direct interviews while still implementing strict health protocols and online through Zoom media, and WhatsApp group and video calls consisting of module delivery, and power points and videos; and 3) counseling and training are carried out using the following methods, i.e., presentation, video, group discussion, questions and answers, and quiz games.

*Place of implementation of community service*

This community service was carried out in Tiwingan Lama Village, Aranio District, totaling 12 Village Officials and Village Supervisors (BPD) and for the information center and data collection at the Tiwingan Lama Village Office and the Tiwingan Lama Village Hall, Aranio District, Banjar Regency was also prepared if the implementation was carried out offline. The targets and materials presented in the counseling were regarding training in the context of managing village fund allocations in Tiwingan Lama Village, Aranio District, Banjar Regency, South Kalimantan, especially for the Tiwingan Lama village apparatus.

1. **Results and Discussion**

***Management of village fund allocation that has been running so far***

Planning

In the ADD planning process in Tiwingan Lama Village, Aranio District, Banjar Regency, the implementation of the Village Deliberation System is seen in the high community participation, but the forms of activity proposals from the community tend to be physical development such as repairing irrigation roads and others. In fact, these activities are not community empowerment in nature. The monotony of the community's mindset in planning the use of ADD funds is a reflection of the low level of education of the community and village officials so that there is a lack of creativity and innovation in the use of ADD for community empowerment.

Implementation

The implementation of ADD in further empowerment is the low community self-reliance. The lack of community self-reliance is a reflection of the level of welfare of the village community which is still considered less prosperous. Judging from the majority of the livelihoods of the Village community in Tiwingan Lama Village, Aranio District, Banjar Regency as farm laborers, it has an impact on the level of community self-reliance in developing their village. Functional supervision of ADD management is supervision by supervisory officers or government organizational units. Inherent supervision is supervision carried out by direct superiors through an organizational structure with a clear span of control with a division of functional tasks and clear job descriptions. Seeing that inherent supervision in Tiwingan Lama Village, Aranio District, Banjar Regency has been carried out by the Village Head, Village apparatus and each activity implementation leader. Based on the research results, there has been no supervision

Supervision

Village financial management still has minimal supervision and lack of tightening of budget use. Field facts show that public participation in village financial management is still limited and lacks focus in its supervision and only relies on existing procedures. Thus, there is still village financial management that may not have been fully supervised in its entirety. directly by the BPD, the community in managing ADD. This happens because the community does not understand the ADD program so that there needs to be socialization and transparency in the use of ADD from the village government.

Reporting

Obstacles that often occur at the Reporting and Accountability stage in the Village Government in Tiwingan Lama Village, Aranio District, Banjar Regency are the frequent delays in reporting the realization of the implementation of the Village Budget to the Regent, both in the first semester report and at the end of the current year and also the lack of recording of village development implementation activities in the 2019 Village Budget Realization. there are delays and difficulties for the village government in preparing village activity and financial planning. lack of capacity and personnel. Managing village finances does not only rely on the power of the village head and his staff.

Accountability

The accountability of the Pambakal here is required to submit a report on the realization of the use of Village Funds to the Banjar Regent every semester. Meanwhile, the systematics of the report on the realization of the use of village funds are explained here consisting of the prefix, Programs and Activities, Implementation, Problems and Problem-solving Efforts. This accountability is carried out using the principles of order, obedience, efficiency, economy, effectiveness, transparency, and responsibility by paying attention to a sense of justice and propriety and prioritizing the interests of the local community. that there has been no direct accountability to the community. This happens because there is no transparency or openness by the village government as the manager of ADD. The analysis is also supported by the fact that the implementation of physical activities funded by ADD is handed over to the hamlet or village apparatus, while most of them do not inform the community about the funds they receive.

***Management of village fund allocation with Banjar Regent Regulation No. 24 of 2020***

Planning

Planning is a process of determining something that you want to achieve in the future and determining the stages needed to achieve it. This is important because planning is one of the indicators of the success of an activity. In village financial planning, a strategic stage plan is needed. One thing that can be planned in this case is how to allocate village funds in the best possible way. At the planning stage, the use of ADD is preceded by a Village Development Planning Deliberation (Musrenbang Desa) involving the BPD, LPMD, and other community leaders. Planning for Village Fund Allocation (ADD) is carried out by collecting aspirations and needs of the community through village deliberations namely: 1) The RPJM-Village plan can be submitted by the Village government; 2) In preparing the RPJM-Village plan, the Village Government must seriously pay attention to the aspirations that develop in the community which are accommodated by the Community Empowerment Institution; 3) The Village RPJM plan originating from the village government is submitted by the Pambakal to the relevant apparatus, namely LPM, LK, Village PKK KPM, Religious Leaders, Community Leaders and so on; 4) After receiving the draft RPJM - Village, the village government carries out a Village Musrebang to listen to the Pambakal's explanation regarding village development planning; 5) If the draft RPJM-Village originates from the village government, the village government invites LPM, Community Institutions, Religious Leaders, Community Leaders; 6) The community and others to carry out Musrenbang to discuss the Village RPJM; 7) After the village musrenbang is carried out as referred to in Paragraphs (4) and (5). The village government holds a plenary meeting attended by the BPD and the village government as well as LPM and Community Institutions in the event of BPD approval of the draft RPJM-Village to become the Village RPJM which is stated in the village regulations; and, 8) After obtaining the village's approval as referred to in paragraph (6), the Pambakal shall determine the RPJM-Desa, and instruct the village secretary or appointed head of affairs to promulgate it in the village institution.

Implementation

Implementation is an action or implementation of a plan that has been prepared in a mature and detailed manner, implementation is usually carried out after the planning is considered ready. In the implementation of the assistance program to the Village Government, the Implementation of ADD, the Village Head acts as the person responsible for managing activities sourced from ADD. All village income and expenditure through financial transfers in the context of implementing village authority are carried out through the Village Cash Account and must be supported by complete and valid evidence. Village expenditures that result in a burden on the Village Budget cannot be carried out before the Draft Village Regulation on the Village Budget is stipulated as a Village Regulation. This was confirmed by the Head of Tiwingan Lama Village, Aranio District, Banjar Regency.

Supervision

Supervision by supra-village in stages by the Regency/City Government and by the central government in this case the Ministry of Home Affairs, Ministry of Villages and Ministry of Finance (Article 26 of PP No. 60 of 2014). In its operation, supervision by the Regency/City government is the responsibility of the Regent/Mayor. The supervisory function is delegated by the Regent/City to the Sub-district Head and the Regency/City Inspectorate. The results of the Regency/City Government supervision are submitted to the Central Government regarding the elements of supervision. Supervision of village development is submitted to the Ministry of Villages and supervision of government is submitted to the Ministry of Home Affairs. Supervision by the BPD institution as part of the supervisory function of the performance of the Village Head includes responses to the accountability of the Village Head and public complaints submitted through the BPD.

Reporting

The form of reporting on activities in the Village Budget has two stages of reporting. First, the periodic report, namely the report on the implementation of the use of ADD funds which is made routinely every semester and/or 6 months in accordance with the stages of disbursement and accountability containing the realization of ADD receipts and ADD expenditures. Second, the final report on the use of ADD includes the implementation and absorption of funds, problems faced and recommendations for resolving the final results of ADD use. Both of these reports are made by the Village Head, Village Secretary and Village Treasurer. Periodic reports and final reports on the use of ADD must be made in accordance with the Regent's Regulation. Submission of reports on the realization of the use of funds financed by ADD is carried out in stages by the Village Head to the Sub-district Assistance Team, then the Sub-district Assistance Team makes a Village Level Report. Banjar Regency as a basis for distributing funds. In the process of submitting reports on the use of Village Fund Allocation (ADD), the Village Head concerned is required to submit reports on time. If the report is not timely or is reported late, the Regent has the right to postpone the disbursement of funds for the next stage and reduce funds sourced from the Regency APBD for the following year in accordance with the research of the Regency Control Team and the Sub-district Facilitation Team formed by the Regent's Decree.

Implementation of the reporting process that has been determined in the Regent's Regulation, the author conducted research on the reporting process carried out by the Village government in Tiwingan Lama Village. The Village Head submits a report on the realization of the implementation of the Village APBDesa to the Regent in the form of: First semester reports the first semester report is in the form of a report on the realization of the Village APBDesa. This report is submitted no later than the end of July of the current year. End of year semester report. This end of year semester report is usually submitted no later than the end of December of the following year in implementing the reporting of Village Fund Allocation (ADD), reporting on its use is carried out in two stages, namely the first semester and second semester stages, this was explained by the secretary of Tiwingan Lama Village.

Accountability for Village Fund Allocation (ADD) is integrated with the Accountability for the Village APBDesa, so that this accountability is the Accountability for the Village APBDesa. The Village Head submits an accountability report on the realization of the implementation of the Village Budget to the Regent at the end of each budget year. The accountability report on the realization of the implementation of the Village Budget consists of income, expenditure, and financing. The accountability report on the realization of the Village Budget is stipulated in a Village Regulation. The Village Regulation is submitted no later than the end of December of the following budget year. The Village Regulation on accountability for the realization of the implementation of the Village Budget is accompanied by: An accountability report on the realization of the implementation of the Village Budget for the relevant budget year; Report on assets owned as of December 31 of the relevant budget year; Report on government and regional government programs that have entered the village. The accountability is made in the form of a Village Government Administration Report (LPPD) at the end of each year and the form of the arrangement of the Village government administration report refers to Banjar Regent Regulation Number 24 of 2020 concerning Guidelines for Managing Village Fund Allocations for Regional Tax and Regional Retribution Revenue Sharing to Villages In accordance with Banjar Regent Regulation Number 24 of 2020 concerning Guidelines for Managing Village Fund Allocations for Regional Tax and Regional Retribution Revenue Sharing to Villages Accountability in article 12 that in carrying out Accountability contains: 1) allowances for village heads and village apparatus; 2) BPD allowances; 3) allowances for village imams, hamlet imams and koran teachers; 4) village treasurer allowances; 5) operational expenditures for village government, BPD, and community institutions; 6) human resource expenditures; and, 7) travel expenses

Accountability

In preparing the Accountability Report, the Village apparatus, namely the Village Secretary, is accompanied by the Sub-district Level Assistance Team. However, the tasks carried out by the Assistance Team have not been maximized. This is in accordance with the results of the interview by the Head of Tiwingan Lama Village, who said that: "The Sub-district Level Assistance Team assigned to carry out Guidance has not worked optimally" (Interview Results July 17 2021).

In addition, the reality in Tiwingan Lama Village is that the preparation of the Accountability Report is relatively slow. This is because the new Treasurer does not understand the task. In every Village Financial expenditure, the Village Treasurer is required to keep evidence in the form of a spending note, because the Accountability Report must be accompanied by the note. This was explained by the Treasurer of Tiwingan Lama Village, who said that: "Every time you take goods from the shop, you must be accompanied by a note as proof of spending which will be attached when making the Accountability Report later". (Interview Results July 21 2021).

The preparation of this Accountability Report is intended so that every activity carried out by the Village Government is based on the established rules and does not deviate. This is also a form of transparency of the Village Government to the community. However, the reality that occurs in Tiwingan Lama Village is that the accountability report activities are not planned and implemented properly. This can be seen from the delay in the preparation of the accountability report that was carried out.

***What are the obstacles in the management of village fund allocation***?

The village is the spearhead of the implementation of the most advanced government in the Indonesian State Government system. Likewise, what happened in Banjar Regency, Aranio District, Tiwingan Lama Village, even long before the birth of Law Number 23 of 2014 concerning Regional Government. This provides a great opportunity for the Village to realize Village autonomy. However, in reality, the village has not been able to fully carry out its duties and functions in organizing the expected Village government so that the obstacles that occur become problems that must be faced and resolved together. And the obstacles that occur in Tiwingan Lama Village are as follows: 1) limited human resources so that they are not comparable to abundant natural resources but there are no human resources who can manage and utilize them; the Tiwingan Lama village area which can only be passed through rivers and lakes makes it very difficult to access the village; 3) the village government apparatus in Tiwingan Lama Village is mostly educated at high school/vocational school. This causes a lack of knowledge about ADD management. And it needs assistance from Aranio District; 4) the Village government has difficulty in determining the programs to be implemented; 5) the Tiwingan Lama village government conducts a survey first before making grant certificates; 6) during the Covid-19 pandemic, the priority of Village funds was shifted to activities that were more "beneficial" to the Village community so that village funds were not absorbed optimally; and, 7) judging from the majority of the livelihoods of the people of Tiwingan Lama Village, Aranio District, who are laborers and fish cages, this has an impact on the level of community self-reliance in developing their village.

1. **Conclusions**

Based on the results of the community service that has been carried out, the author concludes as follows. First, he ADD Management Process includes Planning, Implementation, Supervision, Reporting and Accountability. The management of ADD carried out by the Tiwingan Lama Village Government, Aranio District, Banjar Regency has followed the technical instructions.

Next, in the management of ADD in Tiwingan Lama Village, Aranio District, it has been regulated in laws and regulations. However, the process is still not optimal. This can be seen from the reporting and accountability process which has been delayed. The ADD Use Realization Reporting process has not been in accordance with the predetermined schedule, causing delays in the disbursement of funds for the next stage. Likewise with the accountability for the use of ADD so that the community cannot evaluate the results of the work of the Village Government and Accountability to the Regional Government which is not carried out on time.

Last, factors that influence the management of Village Fund Allocation (ADD) include supporting and inhibiting factors. Supporting factors include community participation in terms of donating their land to the Village Government, adequate facilities and infrastructure. Meanwhile, the inhibiting factor is the limited quality of Human Resources of Village Government Apparatus in Tiwingan Lama Village, most of whom have a high school/vocational high school education. This causes a lack of knowledge about ADD management and Technical Instructions for ADD management which change every year. This phenomenon causes the ADD activity implementation team to have difficulty in carrying out their duties and Community communication which is less able to express opinions in public.

Suggestions in this community service are as follows. First, the ADD management process carried out by the Tiwingan Lama Village apparatus must follow the procedures and schedules that have been set in Perbup No. 24 of 2020 concerning Guidelines for Managing Village Fund Allocations for Regional Tax and Regional Retribution to Villages. Several efforts that need to be made are in the Budget Use Process, the Village Government should conduct a survey first so that the Development carried out by the Government is right on Target. In addition, the guidance for the management of Village Fund Allocations (ADD) carried out by the Sub-district Government to Village officials needs to be improved.

Then, the Tiwingan Lama Village Apparatus, the Community and all related parties are advised to work together in managing ADD in Tiwingan Lama Village by minimizing inhibiting factors and increasing supporting factors in managing ADD.

Furthermore, it is hoped that Tiwingan Lama Village will become a good village in terms of ADD management, this is due to the cooperation between Tiwingan Lama Village and STIE PANCASETIA in terms of the Wira Desa program.

Finally, with the existence of community service in the context of managing the allocation of village funds in Tiwingan Lama Village, Aranio District, Banjar Regency, South Kalimantan, it is hoped that in the future all village officials will understand and implement village management in accordance with applicable regulations.

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