



**THE ROLE OF THE VILLAGE CONSULTATIVE BODY IN MONITORING
VILLAGES TO ENSURE COMPLIANCE WITH REGULATIONS AND
PROMOTING ACCOUNTABILITY, TRANSPARENCY, AND BUDGET
DISCIPLINE IN VILLAGE FINANCIAL MANAGEMENT IN THE
BENGKALIS DISTRICT**

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Abstract

Village financial management requires compliance with regulations and the application of good governance principles, particularly accountability, transparency, and budget discipline. This study aims to analyze the role of the Village Consultative Body (BPD) in overseeing village compliance with regulations and promoting accountability, transparency, and budget discipline in village financial management in Bengkalis District. The study used a qualitative approach with a case study method in 11 villages. Data were collected through interviews with members of the Village Consultative Body (BPD) and village officials as well as documentation studies, then analyzed using qualitative descriptive methods. The results of the study show that the BPD performs a supervisory function at the planning, implementation, and accountability stages of village finances through communication and coordination with the village government. However, the effectiveness of supervision still faces limitations in terms of administrative authority, supporting facilities, and the time available to BPD members. These findings emphasize the need to strengthen capacity and institutional synergy in order to improve the quality of village financial management.

Keywords: Village Consultative Body, Supervision, Regulatory Compliance, Accountability, Transparency, and Budget



INTRODUCTION

Indonesia is a republic with a system of government divided into central and regional governments. Villages are the smallest administrative units in Indonesia's governmental structure and play a strategic role in local governance and development. The enactment of Law Number 6 of 2014 concerning Villages provides a strong legal foundation for villages to regulate and manage their own affairs through village autonomy, including authority in managing village finances as a key instrument for development and improving community welfare (Ahmad et al., 2021). With this authority, villages are required to be able to carry out transparent and accountable governance.

Within the decentralization framework, village governments do not merely function as implementers of central and regional policies, but also as actors responsible for formulating development programs that are responsive to local needs. Changes in the political decentralization system have significantly influenced village administration, particularly in the relationship between village governments and local institutions (Putra, 2020). The implementation of village development programs is closely linked to the effectiveness of village financial management, which requires adequate oversight to prevent irregularities and ensure regulatory compliance.

Village financial management is vulnerable to mismanagement if not accompanied by effective supervisory mechanisms. In this context, the Village Consultative Body (BPD) holds a strategic position as a representative institution of the village community, functioning as a supervisory body, a channel for community aspirations, and a partner of the village government (Roza & Arliman, 2017). The BPD is expected to ensure that every stage of village financial management from planning and implementation to evaluation is conducted in accordance with prevailing laws and regulations.

In addition to administrative supervision, the BPD also plays an important role in promoting accountability and transparency in village financial management through community involvement. Community participation facilitated by the BPD contributes to more effective oversight and strengthens public control over village governance Rusmianto et al., (2018). Thus, BPD supervision is not only oriented toward ensuring compliance with regulations, but also toward fostering public trust in village government performance.

However, the effectiveness of the BPD's supervisory role still faces various challenges in practice. Limited capacity of BPD members, weak coordination with village governments, and low levels of community participation have been identified as factors that hinder optimal supervision of village financial



management Hermawansyah et al., (2023). These conditions indicate a gap between the ideal role of the BPD as mandated by regulations and its implementation at the village level.

This phenomenon is evident in villages within Bengkalis District, where several villages experienced a decline in budget absorption rates in 2024 despite demonstrating relatively good performance in the previous year. The decrease in budget absorption indicates obstacles in program implementation and budget utilization, highlighting the importance of strengthening the supervisory role of the BPD. This study focuses on villages in Bengkalis District, namely Kelapapati, Pedekik, Pangkalan Batang, Sebauk, Teluk Latak, Meskom, Senggoro, Air Putih, Sungai Alam, Penampi, Tameran, Penebal, Pematang Duku, Ketam Putih, Kelemantan, Sekodi, Wonosari, Kuala Alam, Kelebuk, Palkun, Sungai Batang, Prapat Tunggal, Simpang Ayam, and Senderak. These villages were selected because several of them experienced a decline in budget absorption rates in 2024, indicating challenges in village financial management and highlighting the importance of the supervisory role of the Village Consultative Body (BPD) in ensuring compliance with regulations while promoting accountability, transparency, and budget discipline.

LITERATURE REVIEW

Village Consultative Body (BPD)

The Village Consultative Body (BPD) is a representative body of the village community that reflects democratic practices at the village level and acts as both a partner and supervisor of the village government (Wulandari, 2020). The BPD has the authority to discuss and agree on village regulations with the village head, accommodate and channel community aspirations, and oversee the performance of the village head to ensure transparent and accountable village administration (Putra, 2020). The existence and authority of the BPD are clearly regulated in Law Number 6 of 2014 concerning Villages and detailed in Minister of Home Affairs Regulation Number 110 of 2016, which regulates the formation, membership structure, rights, obligations, and working mechanisms of the BPD.

Compliance Monitoring

Monitoring regulatory compliance is an important function in village administration, which aims to ensure that village activities and financial management are carried out in accordance with plans and applicable regulations. Situmorang Hermawansyah et al. (2023) defines supervision as an effort to



examine the conformity between implementation and established plans, while the existence of the Village Consultative Body (BPD) reflects the practice of village democracy because it involves community representatives in the supervisory function (Firdaus, 2011). Based on Law Number 6 of 2014 Article 55 and Permendagri Number 110 of 2016, the BPD has the authority to supervise the implementation of village regulations, the management of the APBDs, and the performance of the village head so that village funds are managed in a transparent, accountable, and targeted manner.

Accountability

Accountability is the obligation of the village government to explain and be accountable for the performance and use of village finances to the authorities and the community. Akbar (2018) emphasizes that accountability enables the community to directly and dynamically monitor the implementation of development and the use of village funds. Herawati et al., (2021) add that accountability strengthens public services through information disclosure and community participation, thereby encouraging village officials to work more professionally under continuous social control. The level of accountability in village financial management is influenced by information transparency, community participation, the capacity of the Village Consultative Body (BPD) in carrying out its supervisory function, the commitment of the village government, and local social and cultural values that strengthen community control over village administration (Pitriani et al., 2020).

Transparency

Transparency is a key principle of good governance that emphasizes the openness of village governments in providing relevant, accurate, and easily accessible public information to the community, particularly regarding village planning, implementation, and financial accountability. Transparency enables the community to know and monitor the use of village funds, thus serving as a public control mechanism that encourages participation, increases community trust, and strengthens accountability and budget discipline in village financial management (Faysal & Pradana, 2023).

Budget Discipline

Budget discipline is an important foundation in village financial management that emphasizes compliance with regulations and orderliness in every stage of financial management, from planning, implementation,



administration, reporting, to accountability (Zharfan & Tauran, 2023). The implementation of budget discipline serves to control expenditures, ensure compliance with regulations, improve accountability and transparency, provide guidelines for development planning, and prevent financial irregularities. Based on Permendagri Number 20 of 2018, village financial management is a series of annual activities that must be carried out in a transparent, accountable, participatory, orderly, and budget-disciplined manner. Research by Puspa & Prasetyo, (2020) shows that the accountability and transparency of village financial management are influenced by an orderly reporting system, community involvement, and internal supervision by the Village Consultative Body (BPD).

Good Governance at the Village Level

Good village governance is the effective, clean, transparent, and accountable administration of village government in response to increasing community demands and global dynamics. Village administrations that implement the principles of good governance are characterized by transparent and orderly financial management, development planning that is in line with regional and national policies, a decrease in abuse of authority, and an increase in the quality of public services (NESIA, 2019). According to the UNDP, good governance encompasses the principles of participation, legal certainty, transparency, responsiveness, consensus orientation, effectiveness and efficiency, accountability, strategic vision, and concern for stakeholders. The BPD serves to oversee the village government's compliance with regulations, encourage financial transparency, and facilitate community participation through village deliberations, so that the management of village finances can be carried out in a disciplined and accountable manner and in accordance with the principles of good governance (Setiawan, 2019).

RESEARCH METHOD

This study uses a qualitative approach with a case study method to gain an in-depth understanding of the role of the Village Consultative Body (BPD) in overseeing village financial management (Hikmawati, 2017). The research was conducted in Bengkalis Subdistrict, Bengkalis Regency, Riau Province. The research focused on the practice of village financial management supervised by the BPD, particularly in promoting compliance with regulations, accountability, transparency, and budget discipline.

The data used is descriptive qualitative data sourced from primary and secondary data. Primary data was obtained through direct interviews with



informants who were considered to understand the research issues, namely BPD members, village heads, village secretaries, and village treasurers. Secondary data was obtained from official village documents, such as financial reports, village regulations, minutes of meetings, and BPD supervision documents. According to Sugiyono., (2018) a sample is a part of a population that represents certain characteristics. The sample was determined using purposive sampling, which involved selecting 11 villages with a budget absorption rate below 84% and experiencing a decline in 2024, from a total of 25 villages in Bengkalis District.

Tabel 1.
Budget Absorption Percentage

No	Villages Names	Years	
		2023	2024
1	Kelapapati	89%	73%
2	Air Putih	84%	79%
3	Meskom	86%	83%
4	Senggoro	75%	83%
5	Sungai Alam	85%	81%
6	Ketam Putih	87%	78%
7	Wonosari	88%	82%
8	Pangkalan Batang	84%	82%
9	Sungai Batang	90%	83%
10	Palkun	85%	83%
11	Senderak	88%	81%

Source: Processed Data, (2025)

Data analysis was conducted using a qualitative descriptive approach, which involved systematically processing interview results and documentation in narrative form. The data processing stages included editing to ensure the completeness and accuracy of the data, as well as interpretation by linking field findings to relevant theories and regulations, such as Permendagri Number 110 of 2016 and Permendagri Number 20 of 2018. Through this process, the study aims to obtain a complete picture of the role of the BPD in supervising villages to ensure compliance with regulations and to promote accountability, transparency, and budgetary discipline in village financial management.



RESULTS AND DISCUSSION

The Role of the Village Consultative Body in Overseeing Compliance with Regulations

The Village Consultative Body (BPD) holds a strategic role in overseeing compliance with regulations in the administration of village governance, particularly in relation to the implementation of village development programs and financial management. This role is carried out as part of BPD's supervisory function to ensure that all village government activities are conducted in accordance with applicable regulations and agreed planning documents. Through its oversight function, BPD seeks to prevent deviations in policy implementation that could potentially undermine the objectives of village development.

The supervisory role of BPD in ensuring regulatory compliance is reflected in its involvement in monitoring both the planning and implementation stages of village programs. At the planning stage, BPD participates in village deliberations where development plans and budget allocations are discussed and agreed upon. This involvement allows BPD to assess whether proposed programs and activities are aligned with established regulations and village priorities. By participating in these deliberative processes, BPD is able to exercise its oversight role before policies are implemented, thereby reducing the risk of non-compliance during execution.

During the implementation stage, BPD continues its supervisory function by monitoring whether village development activities are carried out in accordance with the plans that have been approved. This includes observing the conformity between planned activities and their actual execution. Through this process, BPD ensures that village government actions do not deviate from the regulations and decisions that have been formally agreed upon. Such oversight contributes to maintaining order and consistency in village governance practices.

Furthermore, BPD's role in overseeing regulatory compliance is closely linked to its function in monitoring the accountability of village government performance. By ensuring conformity between planning, implementation, and outcomes, BPD helps reinforce adherence to established rules and procedures. This supervisory function enables BPD to identify potential inconsistencies or shortcomings in the execution of village programs, which may indicate non-compliance with regulatory provisions.

In addition, the involvement of BPD in village governance deliberations serves as an important mechanism for regulatory oversight. Through these



forums, BPD not only provides input but also exercises control over village government decisions. This process allows BPD to monitor whether decisions taken by the village government are in line with existing regulations and agreed frameworks. As a result, BPD's presence in deliberative forums strengthens the enforcement of regulatory compliance within the village administration.

Overall, the role of BPD in overseeing compliance with regulations contributes to the implementation of orderly and accountable village governance. By supervising the alignment between planning and implementation, as well as monitoring decision-making processes, BPD plays an essential role in ensuring that village governance activities adhere to established regulations. This function supports the realization of village development objectives while maintaining compliance with applicable rules and procedures.

The Role of Village Consultative Bodies in Promoting Accountability, Transparency, and Budget Discipline.

The results of the study show that the role of the Village Consultative Body (BPD) in supervising village financial management in Bengkalis Subdistrict is carried out gradually and systematically in all villages, namely Kelapapati, Air Putih, Meskom, Senggoro, Sungai Alam, Ketam Putih, Wonosari, Pangkalan Batang, Sungai Batang, Palkun, and Senderak. This oversight covers the stages of planning, implementation, and accountability for village development, with the aim of ensuring compliance with regulations and promoting transparency, accountability, and budget discipline in village financial management.

During the planning stage, village councils throughout the villages played an active role in preventive oversight through their involvement in preliminary village meetings and initial discussions of activity plans. Village councils not only assessed the compliance of programs with laws and regulations, but also ensured that proposed activities reflected the real needs of the community. Aspirations are absorbed through direct interaction with residents at the hamlet level and through the direct submission of opinions to BPD members. This pattern shows that village development planning is participatory and not unilateral on the part of the village government.

During the implementation phase, the BPD in the villages of Kelapapati, Air Putih, Meskom, Senggoro, Sungai Alam, Ketam Putih, Wonosari, Pangkalan Batang, Sungai Batang, Palkun, and Senderak carried out substantive supervision through direct monitoring in the field. Supervision is carried out to ensure that the implementation of activities is in accordance with the Budget Plan (RAB), in terms of the type of work, use of materials, and work progress. In addition, the



BPD is also responsive to reports and complaints from the community, which are then verified through field checks as part of the social control mechanism.

Community involvement in monitoring development implementation strengthens the function of the BPD as a representative institution. Community reports serve as a source of preliminary information for the BPD to assess potential irregularities in the implementation of activities. By following up on these reports objectively, the BPD not only improves the accountability of the village government, but also encourages transparency and prudence in the use of village funds. This pattern of oversight reflects a collaborative control practice between the BPD, the village government, and the community.

At the accountability stage, BPDs in all villages play an active role in reviewing accountability reports prepared by village governments. Oversight is carried out by comparing report documents with the actual conditions of activities in the field, as well as following up on community input if there are discrepancies in the information. The presence of the BPD in the village accountability report submission forum demonstrates that the accountability process is carried out openly and can be verified by the public.

Overall, the results of the study show that BPD supervision in Bengkalis Subdistrict has been comprehensive and sustainable at all stages of village financial management. Supervision is not only administrative in nature, but also substantive and participatory. The active role of the BPD in planning, implementation, and accountability for village development contributes to strengthening transparent and accountable village governance and minimizing potential irregularities in village fund management.

Factors Hindering and Supporting the Effectiveness of Village Consultative Body Supervision.

a. Factors Supporting the Effectiveness of BPD Supervision.

The results of research in 11 villages in Bengkalis Subdistrict, namely Wonosari, Sungai Alam, Air Putih, Senggoro, Kelapapati, Pangkalan Batang, Senderak, Meskom, Ketam Putih, Sungai Batang, and Palkun, show that intensive communication and coordination between the BPD and the village government are the main factors supporting effective supervision. Direct communication enables the BPD to obtain information on the progress of activities and budget utilization, clarify obstacles to implementation, and prevent discrepancies between planning and realization. This open communication pattern strengthens the preventive function of the BPD's oversight and encourages the creation of more transparent and accountable village governance.



In addition, active community participation and the availability of supporting facilities also play an important role in improving the effectiveness of BPD supervision. Community involvement as activity implementers and informal supervisors expands the scope of supervision, especially in technical aspects in the field. Meanwhile, support facilities and infrastructure such as BPD offices and operational facilities, including official vehicles, help improve the mobility and professionalism of supervision. The combination of good communication, community participation, and facility support shows that the effectiveness of BPD supervision does not only depend on institutional aspects, but also on the social environment and adequate operational support.

b. Factors Hindering the Effectiveness of BPD Supervision.

In addition to supporting factors, this study also found a number of obstacles that affect the effectiveness of BPD supervision in the 11 villages where the study was conducted. One of the main obstacles is the limited authority of the BPD in accessing village financial administration documents, particularly accountability documents (SPJ). This condition means that BPD supervision is mostly carried out in the field, while detailed administrative supervision cannot yet be carried out optimally. This limited access has the potential to reduce the BPD's ability to ensure the overall accountability of village financial management.

Other obstacles include the limited financial capacity of villages, which results in a lack of monitoring support facilities, as well as the limited time available to BPD members due to their busy schedules outside of their institutional duties. These conditions mean that monitoring cannot be carried out intensively and continuously, so the BPD has to divide its monitoring duties based on hamlet areas. As a result, monitoring tends to be partial and superficial. From a good governance perspective, these obstacles indicate that although the BPD has a normative strategic role, institutional capacity building, budgetary support, and improved coordination and transparency are still needed for the oversight function to be more effective and accountable.

The Role of BPD in Following Up on Supervision Findings in Villages with Decreased Budget Absorption in 2024.

The decline in budget absorption in 2024 in the villages of Wonosari, Sungai Alam, Air Putih, Senggoro, Kelapapati, Pangkalan Batang, Senderak, Meskom, Ketam Putih, Sungai Batang, and Palkun indicates obstacles in the implementation of activities that require follow-up supervision. In this context, the BPD plays an active role not only as a supervisor but also as a party that follows up on supervisory findings through the identification and clarification of the causes of low budget absorption. The BPD directly questions the village



government about activities that have not been carried out or suboptimal budget realization to ensure clarity of the reasons, whether technical, administrative, or external factors. This role shows that the BPD's supervision is substantive and analytical, while also promoting transparency and accountability in the performance of the village government.

After the clarification process, the BPDs in all research villages continued to follow up through coordination and discussions with the village government, both formally and informally, to formulate improvement measures. The BPD encouraged the acceleration of delayed activities so that the planned budget could be optimally utilized and not end up as a large budget surplus. This follow-up reflects a corrective and results-oriented supervisory function, as the BPD not only records findings but also ensures that there are tangible improvements in the implementation of activities. Thus, the role of the BPD in following up on oversight findings contributes to maintaining consistency between planning and budget realization, improving implementation discipline, and strengthening the principles of accountability and effectiveness in village financial management in accordance with good governance.

CONCLUSION

Based on the results of the research and discussion regarding the role of the Village Consultative Body (BPD) in supervising villages to comply with regulations and promote accountability, transparency, and budget discipline in village financial management in Bengkalis Subdistrict, it can be concluded that the BPD has generally carried out its supervisory role effectively. The BPD conducts supervision at the planning, implementation, and accountability stages through involvement in village deliberations, direct communication with the village government, and clarification of activities and budgets that are not implemented according to the approved plans. In promoting accountability, the BPD ensures that all village activities are clearly implemented and reported, although its administrative oversight remains limited by formal authority. Transparency is encouraged through open disclosure of village budget and activity information via village meetings, information boards, APBDes billboards, and physical activity boards, enabling community participation in monitoring village fund utilization. Budget discipline is maintained by making the APBDes the main guideline for activity implementation, with any budget changes discussed through legitimate mechanisms. The effectiveness of BPD supervision is supported by communication, coordination, and community involvement, but



it still faces challenges such as limited authority to access accountability documents, limited budgets and facilities, and time constraints of BPD members. Nevertheless, the BPD has actively followed up on audit findings and declining budget absorption by encouraging clarification, accelerating activity implementation, and supporting policy adjustments to ensure optimal budget realization.

Based on these findings, it is recommended that village governments continue to improve financial information disclosure and strengthen coordination with the Village Consultative Body (BPD), particularly in reporting and following up audit findings, to enhance accountability and transparency in village financial management. The BPD is advised to improve the capacity and competence of its members, especially in understanding village financial management regulations, as well as to strengthen documentation of supervisory and audit findings so that oversight can be conducted more systematically and sustainably. In addition, local governments are expected to provide adequate policy support, strengthen administrative oversight authority, and provide supporting facilities and infrastructure to enable BPDs to perform their roles more optimally. Future researchers are encouraged to develop this study using quantitative or mixed-method approaches and to expand the research scope to broader areas in order to obtain a more comprehensive understanding of the effectiveness of BPD supervision in village financial management.

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