

**IMPLEMENTATION OF INTERNAL CONTROL OF VILLAGE FUND ALLOCATION
MANAGEMENT ON VILLAGE PERFORMANCE ACCOUNTABILITY
(Case Studies in All Villages of Padangan District, Bojonegoro Regency in 2019)**

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Abstract: The internal audit of the accounting information system in Batokan Village, which was conducted in Kasiman District, Bojonegoro Regency, aims to identify problems related to the management of village fund allocations, especially in planning, implementation and accountability. This process also provides an accounting information system for village fund allocation management, so that the performance of the Batokan village in managing village fund allocations can achieve accountability for the performance of government agencies; have a government agency performance accountability system; and produce accountability that refers to the accountability report for the performance of government agencies. The method used in this research is qualitative method. Data obtained through interview process, documentation and observation. The data analysis process used was to create an accounting information system for the management of village fund allocations by classifying conditions, criteria, causes and effects. From the research result, it can be concluded that the performance of the Batokan village in managing village fund allocation is insufficient. There are several weaknesses in Batokan Village, that are: lack of ability of village government officials to manage fund allocation; insufficient accountability reporting and have not effectively reported accountability for the realization of the use of village funds for the community.

Keywords: *Internal Audit, Accounting Information System, Village Fund Allocation Management, Village Performance Accountability*

1. Introduction

The village is a unit of governmental organization that is connected to all backgrounds of interests and needs. The village has a very strategic role, especially in the field of public services. Because of the important role of the village, the Central Government issued a Village Fund Allocation (ADD) policy derived from the Regional Revenue and Expenditure Budget (APBD). These funds come from the distribution of central and regional financial balancing funds received by districts / cities for villages. This is further strengthened by the existence of law No. 6 of 2014 concerning Villages, which is an effort to further realize the spirit of regional autonomy down to the level of village government. The emergence of this village law gives more flexibility to villages to plan, supervise, control and evaluate policies issued by the village. Many positive sides are expected with the emergence of this village law, but on the other hand it is also feared that there will be many problems when both central and regional governments do not respond properly to the consequences of the emergence of this village law. Arrangements in various fields must be

carried out to welcome the implementation of the village law starting from evaluating the past performance of each village to the preparation of a new, more strategic performance measurement system.

Performance measurement is one of the components in the public performance accountability system that can be used to assess village management performance, especially in the management of the ADD (Village Fund Allocation) Program. If ADD management has been implemented properly, it will easily welcome the implementation of Law Number 6 Year 2014. As for the juridical case, the Bojonegoro Regency Government has stipulated Regent Regulation No. 9/2010 concerning Villages.

The Village Fund Allocation is a special fund for villages to support Village programs. Financial management from budget to realization must involve community leaders and local government officials. The obstacles faced by the Local Government, both the Village Government and the District Government, are the lack of control over the management of funds originating from this Village Fund Allocation. This is due to the lack of existing resources and control from the Government and the Community. For this reason, it is necessary to know the extent to which the accountability of the Village Fund Allocation financial management and the role of the Village Fund Allocation in the implementation of village programs. So that the Government's goal of allocating Central and Regional Government Funds can help the Village program and the Government's goals be realized.

The implementation of good governance is the main prerequisite for realizing the aspirations of society in achieving the goals of the nation and state. Therefore, it is not an exaggeration if good governance is an indication of the realization of democratization as an effort to restore sovereignty to the people. In this context, it is necessary to develop and implement a system of accountability and transparency that is precise, clear and tangible. It is hoped that governance and development can take place in an efficient, successful, clean, responsible manner and free from corruption, collusion and nepotism practices. Government accounting is not only applied at the central government, but also at the regional level to rural areas, all of which require accountability in every budget and activity carried out.

However, sometimes there are still parties related to the allocation of funds, in making the accountability report they still do not understand correct government accounting, especially for rural areas. In its development, now the village has developed into various forms that must be empowered so that it becomes an independent, advanced, and strong village to achieve a just, prosperous and prosperous society.

The village has the authority to regulate its own area according to the capabilities and potential of the community in order to achieve prosperity and equitable economic capability.

In Indonesia, the progress of development in every village is very important. This development also requires planning, execution, and accountability. Village development must reflect an attitude of mutual cooperation and togetherness as a form of practicing the principles in Pancasila in order to create a just and prosperous village community. Village development planning cannot be separated from District or City development planning, so that the plans made can remain harmonious. The implementation of village development must be in accordance with what has been planned in the planning process and the community has the right to know and supervise village development activities.

Funding for each village development activity requires quite a bit of money. Therefore, every village in Indonesia is given a Village Fund Allocation (ADD) annually with a certain amount, which aims to develop the village. The allocation of funds by the district government for villages comes from the regional tax revenue sharing, regional levy revenue sharing, and the portion of the central and regional government financial balance funds received by the district government, except for the special allocation funds. The amount of regional tax revenue sharing as meant for villages is at least 10% of regional tax revenue per year, by considering the aspects of equity and the potential of the village concerned. The amount of the revenue sharing from the regional retribution intended for the village is at least 10% of the revenue from the regional levy per year by considering the aspects of village involvement in the provision of services. Meanwhile, the proportion of the central and regional government financial balance funds received by districts for villages is 5% to 10% of the annual balance fund receipts, consisting of tax and natural resource revenue sharing, as well as the General Allocation Fund (DAU) after minus personnel expenditure (Community Empowerment and Village Government Agency, 2013).

The use of the Village Fund Allocation is prone to misappropriation of funds by parties that should be trusted by the community to develop the village. This is where the importance of the role of the community as direct supervisors. This supervision is also carried out by the district government as the funder who always monitors the progress of development in the village. As much as 70% of the Village Fund Allocation is for community empowerment and 30% for village government administration. Allocation of village funds used for empowering village communities is directed at repairing or constructing village physical facilities and infrastructure, including repairs to small-scale public facilities and environmental and settlement improvements; honorarium for the Village Fund Allocation Implementation Team; and strengthening village institutions and other village activities deemed important. Meanwhile, the use of village fund allocations for village administration is more directed at supporting village government administration and the operations of the Village Consultative Body (BPMPD, 2013). Because most of the Village Fund Allocation is for village communities, starting from the planning, implementation, to reporting processes, it must be carried out in accordance with applicable procedures. It is hoped that this village fund allocation can create equitable development and benefit the village community.

2. Research Method

In this study, the researcher used a qualitative research design, in which the researcher intended to know more about the village fund allocation management information system (ADD) in Batokan Village. Qualitative research methods are research methods used to examine the condition of objects naturally, where the researcher is the key instrument; the data collection technique is done by triangulation (combined); inductive data analysis; and the results of qualitative research emphasize meaning rather than generalization. The place of this research is Batokan Village, Kasiman District, Bojonegoro Regency, which was conducted from November to December 2015. Researchers used data collection techniques by carrying out several stages, namely: (1) Preliminary survey. This survey is intended to obtain information about the initial description and problems faced by Batokan Village. Researchers conducted initial interviews in Kasiman District to the Village Head and asked for research permission. (2) Field Survey. In this

survey the researchers conducted three methods, namely: (a) Interview. Researchers conducted interviews with several sources, namely the Village Head, Village Secretary, Village Treasurer, and the Head of the Batokan Village Consultative Body. (b) Observation. Observation activities carried out included: Reading the duties and authorities of Village officials related to the management of Village Fund Allocation (ADD). (c) Documentation. The documents studied were in the form of general information such as an overview of Batokan Village, organizational structure, descriptions of village apparatus, duties and authorities, as well as specific information that became the focus of research, namely Information on Village Fund Management.

2.1 Thinking Framework / Analysis Model

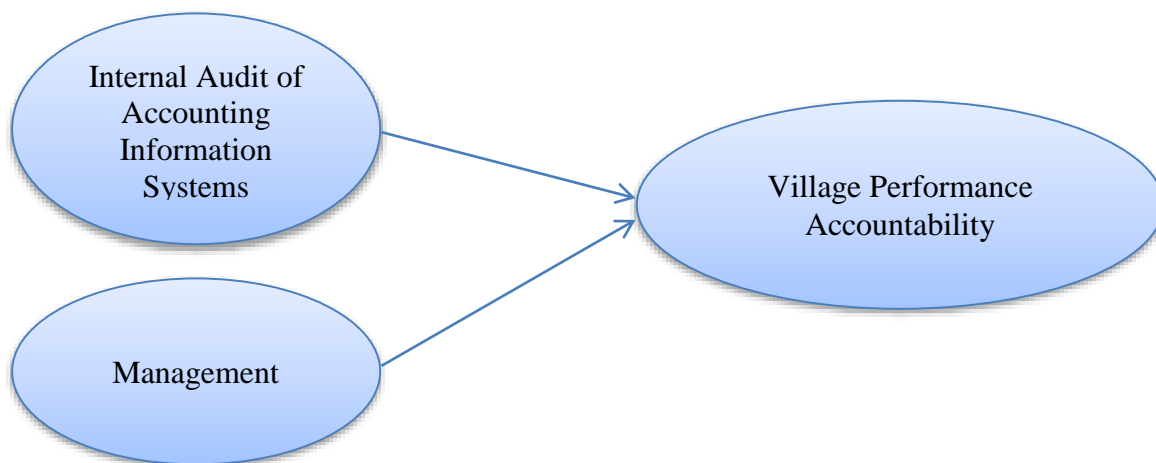


Figure 1. Thinking Framework / Analysis Model

Based on Figure 1, the authors use the following data analysis model: (1) Linking Internal Audit with the performance achieved by the village government to assess the accountability of village performance. (2) Linking the management of village fund allocations with the performance of the village government. (3) Assessing the management of village fund allocations with predetermined standards.

3. Results and Discussion

3.1. Result of Audit Reports

The discussion of the findings contains the identification of problems found in the management of village fund allocations in Batokan Village in the planning, implementation, and accountability processes of managing village fund allocations. The following is a discussion of the detailed results related to the conditions, criteria, causes, effects that exist in Batokan Village and the criteria that must be fulfilled in managing village fund allocation which aims to assess the accountability of the performance of Batokan Village.

Finding 1: Village Fund Allocation Management Accounting Information System, (a) Condition: There is no village fund allocation management accounting information system, (b) Criteria: There is a village fund allocation management accounting information system (c) Cause:

Lack of human resources (HR) of Batokan Village Government Apparatus, (d) Result: Unable to create an accounting information system for village fund allocation management.

Finding 2: Village Fund Allocation Planning, (a) The condition of the Village Revenue and Expenditure Budget (APBDes) that has been prepared does not meet the Village Government Work Plan (RKPD), (b) Criteria: The Village Income and Expenditure Budget (APBDes) compiled has complied with the Work Plan Village Government (RKPD), (c) Cause: Limited ability of Village Government Apparatus in preparing the Village Revenue and Expenditure Budget (APBDes), (d) Result: The realization of village fund allocation is not in accordance with estimates / predictions.

Finding 3: Implementation of Village Fund Allocation, (a) Condition: Government administration, development and community empowerment have not been fully resolved, (b) Criteria: Government administration, development and community empowerment programs have been completed in accordance with the Village Revenue and Expenditure Budget (APBDes) that has been compiled, (c) Cause: The amount of village fund allocation is not sufficient to fulfill government administration, development, and community empowerment programs, (d) As a result: The realization of the implementation of village fund allocations has not been implemented properly.

Finding 4: Accountability for Village Fund Allocation, (a) Condition: Slowness in making the accountability report at the end of the fiscal year, (b) Criteria: The accountability report has been prepared at the end of the fiscal year, (c) Cause: There is no technical guidance regarding making an accountability report by the district government, (d) Result: The accountability statement report is compiled according to the capabilities and limitations of the village head.

Finding 5: Accountability for Village Fund Allocation, (a) Condition: There is no accountability report for the management of village fund allocations to the community, (b) Criteria: The accountability report for allocation management has been made at the end of each fiscal year through village information media, (c) Cause: Lack of insight and awareness of village government officials and the community regarding the transparency of the accountability report for the management of village fund allocations, (d) As a result: There is no accountability report to the community.

3.2. Discussion

Village Fund Allocation Management Accounting Information System

The accountability of the accounting information system for the management of the Village Fund Allocation (ADD) is intended as an effort to realize good governance. As stated by Haryanto (2007), the principles of good governance are participation, transparency and accountability in the implementation of government and development. The level of accountability in the implementation of the Village Fund Allocation (ADD) management accounting information system starts from the planning, implementation and accountability stages. As stipulated in the Minister of Finance Regulation Number 113 of 2014 regarding the ADD Implementation Guidelines, namely transparent, accountable, participatory and carried out in an orderly and disciplined manner. From these provisions, it is stated that the management of the Village Fund Allocation (ADD) must be carried out openly through village deliberations and the results will be outlined in a Village Regulation (Perdes). This provision shows the commitment of stakeholders /

decision makers that ADD management must meet the principles of good governance that must be implemented by ADD managers and of course the village community.

Based on the first findings, it shows that the Village Fund Allocation Management Accounting Information System, in Bojonegoro district does not yet exist, this is due to the lack of human resources (HR) of the Batokan Village Government Apparatus, resulting in the village being unable to create an accounting information system for village fund allocation management.

Village heads and their officials do not yet have an adequate understanding of these regulations. They complained about the details of recording and reporting of this village fund. This is exacerbated by the lack of human resources at the village level. Most of the officials at the village level are old, and only a few village officials are young and may be asked to learn the 'Permendagri'. This caused fear to village heads to spend village funds. Village heads prefer to receive assistance using a block grant scheme rather than village funds. They argued that the accountability process for aid using the block grant scheme was relatively simpler than the village fund. However, even though the accountability report for village funds caused fear to the village head, they still tried to implement the village fund program from the government. Village heads made programs that focused more on physical development to absorb the 2019 village fund allocation. They felt that these physical programs were relatively simple and had clear responsibilities compared to non-physical programs. They see this as a middle way, the village funds are absorbed and the village heads are also easier in making their accountability. Of course, they have discussed these physical programs first between the village head, the village fund management team and community representatives.

In this case, a computerized accounting system for managing village funds is very appropriate considering that the basic education of the village head and its officials is not in accounting. Financial management data storage does not require a lot of files and stored data can be used for a relatively long time. In addition to computers being the right data processing tools with access to high accuracy and speed, computerized systems will also save time and work with more accuracy than manual systems. Several previous researchers found various benefits from the application of computerized accounting systems in the public sector. For example, Ratih (2012) states that the design and understanding of the regional financial accounting system makes a process easy and fast and the ability of regional financial administration and management of regional property affects the performance of SKPDs simultaneously. Gustiawan (2013) argues that managing and using a data base with a computerized system will save time and work with a higher level of accuracy compared to manual systems. Likewise, Sarwoko (2011) argues, if an institution or organization uses computers to process its information systems, it will have more value than information systems that are processed manually. Computers are the right data processing tools with access to high accuracy and speed when compared to human performance.

Village Fund Allocation Planning

The initial planning in the allocation of village funds is the earliest stage of the management of village fund allocations. Planning activities aim to formulate a participatory activity plan as well as determine the budget allocation as outlined in the List of Activity Plans (DRK). After the DRK is compiled, then the village head as the person in charge forms a village fund allocation implementation team consisting of the Village Financial Management Technical Implementer (PTPKD) and the village treasurer.

The results of the research findings indicate that the conditions of the Village Revenue and Expenditure Budget (APBDes) that have been compiled have not met the Village Government Work Plan (RKPD), this is due to the limited ability of the Village Government Apparatus in preparing the Village Revenue and Expenditure Budget (APBDes), which results in the realization allocation of village funds whose amount does not match the estimates / predictions.

There are several stakeholders involved in managing the allocation of village funds, namely the village head, youth organizations, PKK mobilizing teams, village communities, and the Village Consultative Body (BPD). Stakeholders are expected to be able to carry out the program in an orderly, effective, efficient, and transparent manner and can be accounted for technically and administratively. The village head as the person in charge of village fund allocation management activities has several roles which include: (a) disseminating the implementation of village fund allocation activities, (b) forming an implementation team at the village level, (c) making a list of activity plans (DRK) for village fund allocation together with related institutions and community leaders, and (d) accompany the village treasurer when the village fund allocations are disbursed.

Other stakeholders, namely the Village Consultative Body (BPD), although they do not have a direct interest relationship, the BPD also plays a role in managing the allocation of village funds because BPD has the right to supervise and together with the village government is responsible for these activities. Another role of the BPD is to contribute to the planning stage of the preparation of the Activity Plan List (DRK) for village fund allocations and to participate with the community in working together in implementing village infrastructure development.

Implementation of Village Fund Allocation

The Village Fund Allocation (ADD) is one of the village revenues whose use is integrated with the Village Income and Expenditure Budget (APBDes). The results of the research findings show that governance, development and community empowerment have not been fully resolved, this is because the amount of village fund allocations is not sufficient to meet government administration, development, and community empowerment programs, as a result the realization of the implementation of village fund allocations has not been implemented properly.

Theoretically, the implementation of activities is an activity process that begins with a policy that has been determined to be managed by the implementing team. Because the planning process has been conceptualized, it makes it easier for the implementing team to manage Village funds. The implementation of activities as stipulated in the APBDes whose funding comes from the Village Fund is fully carried out by the Village Fund Implementation Team. Furthermore, in order to support the openness and delivery of clear information to the community, every physical activity that is funded by the Village Fund must be equipped with an Activity Information Board that is installed at the location of the activity.

ADD funds are divided into 2 financing posts, namely: for Village Government Operational activities and Village Community Empowerment. For financing village community empowerment, it is usually used to fund the procurement of physical facilities and infrastructure, honorarium for the ADD implementation team, spending on institutional strengthening and others.

The implementation of activities whose funding comes from ADD, is fully carried out by the Village Implementation Team in Bojonegoro Regency. Village Head Disseminates community empowerment programs planned by the village through hamlet views and notifies the amount of ADD for the current fiscal year. After the hamlet inspection is completed, the Village Head shall

carry out the Village Development Plan Deliberation (Musrenbangdes) by involving stakeholders. Based on the results of the Musrenbangdes, the Village Government together with the BPD compile the RKPDs Work Plan, the Draft Village Regulation on APBDes. Based on the APBDes, the Village Implementing Team prepares an ADD Cost Budget Plan (RAB) and an ADD Funds Use Plan (RPD) for Village Administration and Village Community Empowerment.

In implementing this ADD program, openness from the Village Implementation Team is needed to the entire community as an implementation of the principle of transparency. One of the concrete manifestations of the Village Implementation Team in Bojonegoro Regency in supporting the disclosure of information on the ADD program is by installing an information board containing the name of the activity, the volume of activities, the amount of budget from ADD and community self-help and a schedule for the implementation of physical activities that are being carried out.

In terms of the performance accountability system of government agencies as stipulated in article 1 of Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies which states that the performance accountability system of government agencies is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, data collection, clarification, summarization and performance reporting to government agencies in the context of accountability and performance improvement of government agencies. In terms of the application of the principle of accountability as stipulated in the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management implemented through a system of reporting the realization and accountability of the implementation of the APBDes. The results showed that the report on the realization of the use of village funds through the mechanism was not in accordance with the provisions. This is one of the demands of the community that must be fulfilled by the village government and is a form of accountability to the government above it as an institution that gives authority. Sabeni and Gozali in Sujarweni (2015) state that accountability is a form of necessity for a person (leader / officer / executive) to ensure that his duties and obligations have been carried out in accordance with applicable regulations. Mulgan (2003) states that accountability refers to a mechanism provided to public officials to be able to explain and ensure that they have acted properly, behaved ethically and are responsible for their performance.

Village officials can show financial reports but in preparing them, there are still many implementing teams and village officials who do not understand how to prepare village financial reports. There are also village officials who do not know at all in making financial reports, many of whom have graduated from high school (SMA) or the equivalent. As for village officials whose education levels are elementary school (SD) and junior high school (SMP) graduates, so they are less competent in making financial reports. Likewise, in some villages, in making village financial reports, they had to wait and copy the financial reports of other villages. In addition, the implementation of financial reports using the system (*sikeudes*), the implementation team and village officials had to learn a lot from the start, while the socialization of the use of the system carried out by the district government was still minimal and carried out only a few times and immediately socialized to many villages at one time. training, so that much of the knowledge from this training was not understood by village officials.

Accountability for Village Fund Allocation

The accountability of the Village Fund aims to find irregularities and to convince the community that the implementation of village development tasks is in accordance with procedures. Accountability for Village Funds is integrated with accountability for the implementation of Law No. 6/2014 on Village Funds. The Village Fund Implementation Team must report the implementation of the Village Fund in the form of a Monthly Report, which includes the progress of the implementation and absorption of funds, as well as a Physical Progress Report at each stage of Village Fund disbursement.

The results of the fourth and fifth findings indicate that the conditions for the slow preparation of accountability reports at the end of the fiscal year and the absence of an accountability report for the management of village fund allocations to the community, are due to the absence of technical guidance in making accountability reports by the District Government. In addition, the lack of insight and awareness of village government officials and the community regarding the transparency of the accountability report for the management of village fund allocations. This results in accountability statements being compiled in accordance with the capabilities and limitations of the Village Head, and the absence of an accountability report to the community.

The accountability system for the implementation of the ADD program in Bojonegoro Regency has implemented the principle of accountability, although it is not yet perfect, especially in terms of the ADD financial accountability administration system. This happened, when the researcher was conducting research, village officials showed a report in the form of accountability from planning to implementation. In the accountability report, it is clear that every budget used and allocated for Village development is clearly structured. Each Village has a different allocation of Village Funds depending on the conditions of the Village. Meanwhile, according to the view of the community, the community knows that the implementing team is implementing the principle of accountability because seen from physical evidence, there is physical evidence which means that accountability is properly carried out.

The accountability for ADD in Bojonegoro Regency is integrated with the accountability for the APBDes. This is in accordance with the Bojonegoro Regency Regent Regulation Number 3 of 2019 concerning the Temporary Amount of Village Funds for Each Village of Bojonegoro Regency. The Regional Regulation is intended to provide a legal basis for village finance, village financial sources, and village income and expenditure budgets.

Accountability to the community is carried out periodically every three months through an ADD implementation evaluation forum led by the village head. From the evaluation, it can be seen that the implementation of the ADD program can guide the community to actively participate in providing input and correcting the implementation of ADD. With this, the village government must also respond to community corrections in order to create a perfect implementation of ADD. This is supported by the real implementation which shows that all the money spent has been physically accounted for, even though from the administrative side it is not yet completely perfect. However, efforts to learn, improve and reform from the administrative side are continuously being made to lead to perfection. Weakness in human resources is a major problem in efforts to improve ADD administrative responsibility.

From the results of the research conducted, it can be summarized that the transparency and accountability of ADD management in Bojonegoro Regency is already based on the principle of openness and the principle of accountability, although not fully in accordance with existing

provisions. Thus, it is necessary to make improvements and be sustainable while still adjusting the situation and condition as well as developments in the prevailing laws and regulations.

Recommendation

Due to the weakness in the management of village fund allocations, recommendations are needed which aim to correct and improve village officials to achieve accountability for village performance. The following are recommendations for these weaknesses: (1) Desa Batokan must have an accounting information system for the management of village fund allocations so that village officials related to village fund allocation management will more easily see the duties and authorities as well as the procedures set by the government, (2) Propose training and technical guidance to district governments in the scope of village fund allocation management affairs, so that the ability of village officials in managing village fund allocations is better in managing village fund allocations.

4. Conclusion and Suggestion

4.1. Conclusion

In the implementation of the Batokan village government, both within the organization and in the duties and authorities, it is in accordance with the policies that have been set by the government. Every village fund allocation management procedure has been properly implemented by village officials who are involved in planning, implementation and accountability in managing village fund allocations. There is no element of deliberation in the weak performance of the village in managing village funds. The goal of the realization of village fund allocations has been compiled in accordance with the government and village government programs of Batokan, namely the Village Medium Term Development Plan (RPJMDes) in the Village Income and Expenditure Budget (APBDes) for Desa Batokan. In addition, researchers also found weaknesses in the process of managing village fund allocations, including: (1) There is no accounting information system for the management of village fund allocations, so there is no clear information in the process of managing village fund allocation. (2) Lack of understanding of village officials in the preparation of village fund allocation proposals made in the Village Revenue and Expenditure Budget (APBDes). (3) Insufficient production of accountability reports to district governments. (4) There is no accountability report for the management of village fund allocations to the entire Batokan village community because the submission is limited to the Batokan Village Consultative Body as a medium for conveying information to the community.

4.2 Suggestion

Based on this research, several suggestions can be put forward which are expected to be taken into consideration for the Batokan Village government apparatus, including: (1) Using an accounting information system for village fund allocation management, which aims to facilitate understanding in the procedures and duties and authorities of the village government. related to the management of village fund allocations. (2) Propose technical guidance regarding the management of village fund allocations aimed at increasing the accountability of village performance in terms of the implementation and management of village fund allocations. (3) Providing socialization to the community about the importance of information on what the village government has achieved and implemented in the implementation of village governance and the management of village fund

allocations that have been realized with the aim that village performance can be carried out in a transparent and accountable manner.

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