

The Influence of Village Council Oversight on Government Performance through the Village Financial System

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Abstract

The objective of this study is to determine whether internal supervision by the Village Council influences the performance of village governments, whether internal supervision by the Village Council affects the use of the village financial system, and whether internal supervision by the Village Council impacts village government performance through the use of the village financial system. The analysis method used in this study includes hypothesis testing based on the results of the inner structural model testing, which includes R-Square output, parameter coefficients, and t-statistics with total sample of 100 Village Council members. Based on the research findings, it is evident that internal supervision by the Village Council does not directly influence village government performance. However, internal supervision by the Village Council does affect the use of the village financial system, and internal supervision by the Village Council influences village government performance indirectly through the use of the village financial system.

Keywords: Internal Oversight; Village Council; Village Financial System; Village Government Performance

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1. Introduction

Since the enactment of Law No. 6 of 2014 on Villages, villages have had the authority to manage their own governmental affairs and community interests, while also assisting in the administration of government and regional development. In addition to providing services, village governments are obligated to manage village finances in an orderly and accountable manner (Shaddiq et al., 2023). Proper management of village funds significantly impacts the advancement of a village (Surya et al., 2023). Effective village fund management requires not only skilled human resources but also adequate financial support (Shaddiq & Irpan, 2023). The management of village funds is crucial to a village's development, as its ability to grow depends on financial management practices (Shaddiq et

al., 2023). Effective village fund management reflects strong village government performance (Shaddiq, 2023). The government, through the Ministry of Finance, has introduced additional village funds allocated to village governments with good performance to encourage effective village fund management (Ardianti et al., 2023). For high-performing villages, in addition to receiving extra funds, the government also accelerates disbursement, with a 60% allocation in the first phase and 40% in the second phase (Meyer, 2000).

One of the criteria for evaluating financial and development performance in a village is based on changes in the Village Development Index (IDM) of a district (Surya et al., 2023). Tanah Laut Regency, for example, experienced an IDM increase of 0.1, rising from 0.67 in 2022 to 0.68357 in 2023. Due to this increase, Tanah Laut Regency received an additional village fund allocation of IDR 3,665,692,000, proportionally distributed to each village. This serves as motivation for village governments to enhance their administrative performance (Surya et al., 2023).

The performance of village governments in managing village funds, as a form of accountability for public sector organizations, should be directed towards development, welfare improvement, and community empowerment (Irpan et al., 2023). Village fund allocations, as one of the primary sources of village income, require accountability from the planning, implementation, administration, reporting, and accountability stages (Surti et al., 2023). These stages serve as the foundation for village governments in fulfilling the mandate from the central government, which is intended for the benefit of the village community (Bawono & Setyadi, 2019b). In addition to these fundamental stages, an essential role in village financial management is the internal supervision by the Village Council (BPD) in accordance with its functions and duties as stated in Minister of Home Affairs Regulation No. 110 of 2016, which includes monitoring the performance of the Village Head and the administration of village governance from planning to accountability reporting. The background above has led me to become interested in examining whether internal supervision by the Village Council (BPD) affects village government performance through the village financial system in Tanah Laut Regency.

2. Literature Review

According to Regulation of the Minister of Finance of the Republic of Indonesia No. 98 of 2023 on Amendments to Regulation of the Minister of Finance No. 201/PMK.07/2022 concerning Village Financial Management

and Guidelines for Village Performance Assessment to Determine the Allocation of Village Fund Performance in 2022, village government performance consists of:

a. Village Financial Management

- Timely issuance of Village Regulations on the Village Budget (APBDes);
- Existence of Village Regulations on the Village Government Work Plan (RKPDDes) or its amendments;
- Existence of Village Regulations on the Village Medium-Term Development Plan (RPJMDes);
- Availability of infographics or other information media on the APBDes;
- Availability of the Village Cash Budget Plan (RAK) document; and/or
- Allocation of spending for fixed income (Siltap) and allowances for the Village Head, village officials, and the Village Representative Body (BPD) does not exceed 30 percent of the previous year's APBDes expenditures.

b. Village Fund Management

- Percentage of expenditures on improving the quality of life for village communities (education, health, and culture) relative to total village funds;
- Percentage of expenditures on stunting prevention relative to village funds;
- Percentage of expenditures on Village Direct Cash Assistance (BLT) relative to total village funds;
- Percentage of expenditures on COVID-19 response (other than Village BLT) relative to village funds;
- Percentage of expenditures on the Village Cash-for-Work Program (PKTD) relative to village funds;
- Percentage of expenditures/financing for capital investment in Village-Owned Enterprises (BUMDes) relative to village funds;
- Percentage of expenditures on food and animal resilience relative to village funds; and/or
- Percentage of expenditures on Information and Communication Technology (ICT) relative to village funds.

c. Village Fund Output Achievements:

- Number of local village workers involved in village development funded by the previous year's Village Fund; and/or
- Number of households receiving Village Direct Cash Assistance (BLT).

d. Village Development Outcome Achievements:

- Number of Sustainable Development Goals (SDGs) achieved by the village;
- Contribution amount of Village-Owned Enterprises (BUMDes) to Village Original Revenue (PADes) in the APBDes;
- Availability of village innovation products; and/or Village status as Open Defecation Free (ODF).

In addition to the standards for assessing village government performance, villages also have a Village Council (BPD) that can assess and evaluate the village government's performance to achieve accountable village fund management. According to Law No. 6 of 2014 on Village Governance, Article 55, the Village Council (BPD) has three functions, namely:

- a. Discussing and agreeing on village regulation drafts with the village head,
- b. Gathering and channeling the aspirations of the village community, and
- c. Overseeing the performance of the village head

Based on the Minister of Home Affairs Regulation No. 73 of 2020 on monitoring village financial management, the Village Council (BPD) monitors the performance of the village head through:

- a. Village Government Activity Planning
 - Involving BPD leaders in leading village meetings to discuss strategic matters in village governance.
 - Deliberating with the village head on the draft village regulation concerning the Village Budget (APBDes).
- b. Activity Implementation
 - Requesting information and/or posing questions to the village government regarding village governance.
 - Providing suggestions and/or opinions on village governance and the implementation of village development.
 - Discussing village asset management with the village head, in accordance with Government Regulation No. 27 of 2014 on the Management of State/Regional Assets.
 - Receiving reports on monitoring results and various complaints from the village community regarding the implementation of village development.
- c. Reporting on Village Governance

The village head must submit a written Village Governance Performance Report (LKPPD), which should at least include the

implementation of village regulations, to the Village Consultative Body at the end of each fiscal year.

In addition to the performance of the village government and the Village Council (BPD), the village also has a financial system that supports financial management. The workflow for managing the village financial system, based on the village financial management workbook, is as follows:

a. Village Financial Planning

- Village Revenue and Expenditure Budget Plan (RAPBDes): This is an annual planning document that includes all plans for village revenue, expenditures, and financing. The RAPBDes is prepared by the village government together with the Village Council (BPD) and involves community participation.
- Village Meeting (Musdes): The RAPBDes preparation process begins with the Musdes, where the community and village officials come together to determine the priorities of programs and activities to be funded.

b. Budget Implementation

- Cash Expenditures and Receipts: Budget implementation is based on programs approved in the APBDes. Each expenditure must be supported by valid supporting documents, such as receipts, invoices, or other transaction evidence.
- Procurement of Goods and Services: For expenditures related to procurement, the village government must follow procedures in accordance with applicable regulations to ensure transparency and accountability.

c. Financial Bookkeeping and Recording

- General Cash Book: Records all cash inflow and outflow transactions of the village. This book is the main source for monitoring the village's cash position.
- Cash Subsidiary Book: Used for more detailed recording of transactions not documented in the General Cash Book, such as detailed receipts from various sources or specific expenditures for certain activities.
- Bank Subsidiary Book: Records all transactions related to the village bank account, such as deposits and withdrawals.

d. Village Financial Reporting

- APBDes Realization Report: This report compares the budget with actual expenditures over a specific period, usually prepared quarterly.

- Village-Owned Wealth Report: Records all village assets acquired, including inventory and items resulting from development funded by village funds.
- Accountability Report: Prepared by the village government and presented to the BPD and the community in a Village Meeting (Musyawarah Desa) to demonstrate accountability for village fund usage.

According to Amin (2019) in his research, the performance of village apparatus and BPD oversight has a positive and significant effect on village financial transparency. Additionally, the research by Pratama et al. (2022), states that the implementation of the Village Financial System application does not affect the performance of village government in managing village funds. Based on the background, literature review, and previous studies, the research hypotheses can be formulated as follows:

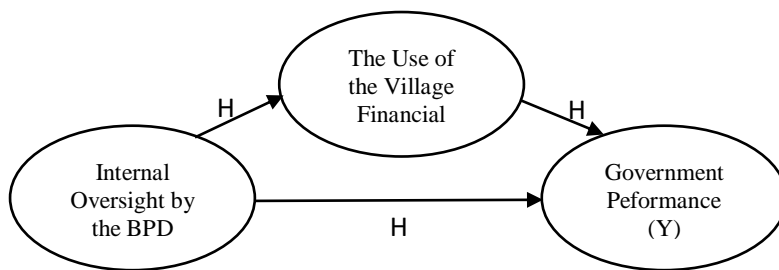


Figure 1. Conceptual Framework

- H1 : Internal Oversight by the BPD affects Village Government Performance in Tanah Laut Regency.
- H2 : Internal Oversight by the BPD affects the Use of the Village Financial System in Tanah Laut Regency.
- H3 : Internal Oversight by the BPD affects Village Government Performance through the Use of the Village Financial System in Tanah Laut Regency.

3. Research Method

This study is quantitative research, which is a research method based on the philosophy of positivism. The study focuses on:

- a. Internal Oversight by BPD Variable (X), which includes Compliance with Regulations (X1), Oversight Effectiveness (X2), Transparency (X3), Accountability (X4), and Responsiveness (X5).
- b. Village Financial System Usage Variable (Z), which includes Accountability (Z1), Transparency (Z2), Community Participation (Z3), Efficiency (Z4), Effectiveness (Z5), and Compliance (Z6).
- c. Village Government Performance Variable (Y), which includes Public Service Effectiveness (Y1), Financial Transparency (Y2), Community Participation (Y3), Resource Management (Y4), Regulatory Compliance (Y5), and Innovation and Development (Y6). This research is a quantitative research, namely a research method based on the philosophy of positivism.

The population used in this study consists of 130 BPD members in Tanah Laut Regency. For the sample size, the researcher applied the Slovin Formula, considering the population to be homogeneous, so qualification was unnecessary. Based on the Slovin formula calculation, the sample selected was 100 participants. The data used in this study is primary data collected through a closed-ended questionnaire, where response options were predetermined by the researcher. Variable measurements in this study employed an attitude measurement using the Likert scale method. The Likert method measures attitudes by determining agreement or disagreement with a specific subject, object, or event (Ghozali, 2016).

Validity measurement involves testing how well the values of an instrument developed for research measure the intended study. Validity testing using the SmartPLS 3.0 program can be assessed from the loading factor value for each construct indicator. The loading factor is considered valid if it has a loading value above 0.5 and/or a T-statistic value above 1.96, indicating that the statistic approaches normality at $\alpha = 0.05$, with a critical value of 1.96 (Solimun, 2010: 65).

Reliability testing is conducted to demonstrate the accuracy, consistency, and precision of an instrument in measuring a construct. In PLS-SEM, using the SmartPLS 3.0 program, construct reliability with reflective indicators can be measured by calculating the composite reliability value. The standard commonly used to assess construct reliability is that the composite reliability should be greater than 0.7 for confirmatory research, while values between 0.6 and 0.7 are still acceptable for exploratory research (Ghozali & Latan, 2015: 75).

After conducting validity and reliability tests, an inner model test is performed using the R-Square value. Changes in R-Square values can be

used to explain the influence of specific exogenous latent variables on endogenous latent variables and whether this influence is substantive (Ghozali & Latan, 2015: 78). According to Chin (in Ghozali & Latan, 2015: 81), R-Square values of 0.67, 0.33, and 0.19 indicate strong, moderate, and weak models, respectively.

4. Result and Discussion

The results of the validity test show that the outer loading values for the five indicators of the Internal Supervision by BPD variable are all above 0.5, meaning that all indicators are valid. These indicators include: Compliance with Regulations (X1), Supervision Effectiveness (X2), Transparency (X3), Accountability (X4), and Responsiveness (X5). For the six indicators of the Village Financial System Usage variable, all indicators are also above 0.5, meaning all indicators are valid: Accountability (Z1), Transparency (Z2), Community Participation (Z3), Efficiency (Z4), Effectiveness (Z5), and Compliance (Z6). For the six indicators of the Village Government Performance variable, all indicators are above 0.5, meaning all indicators are valid: Public Service Effectiveness (Y1), Financial Transparency (Y2), Community Participation (Y3), Resource Management (Y4), Regulatory Compliance (Y5), and Innovation and Development (Y6).

Table 1. The results of the Outer Loadings Full Model

	Internal Oversight by BPD	Village Financial System Usage	Village Government Performance
X ₁	0,846		
X ₂	0,562		
X ₃	0,516		
X ₄	0,776		
X ₅	0,579		
Z ₁		0,796	
Z ₂		0,863	
Z ₃		0,648	
Z ₄		0,832	
Z ₅		0,885	
Z ₆		0,919	
Y ₁			0,894
Y ₂			0,908
Y ₃			0,835
Y ₄			0,820
Y ₅			0,822
Y ₆			0,820

The output model of this study generates the following variables: variable X, which is Internal Supervision by BPD, reflected by 5 indicators; variable Z, Use of the Village Financial System, reflected by 6 indicators; and variable Y, Village Government Performance, reflected by 6 indicators. The outer model is tested using Convergent Validity with reflective (latent) indicators. Convergent Validity is assessed by examining the validity of indicators as shown by the loading factor value, which represents the correlation between indicators and their constructs. A loading factor is considered valid if it has a value above 0.5 or if the T-statistic value is above 1.96, indicating an approximation of normality, with a critical value of 1.96 at $\alpha = 0.05$ (Solimun, 2010: 65).

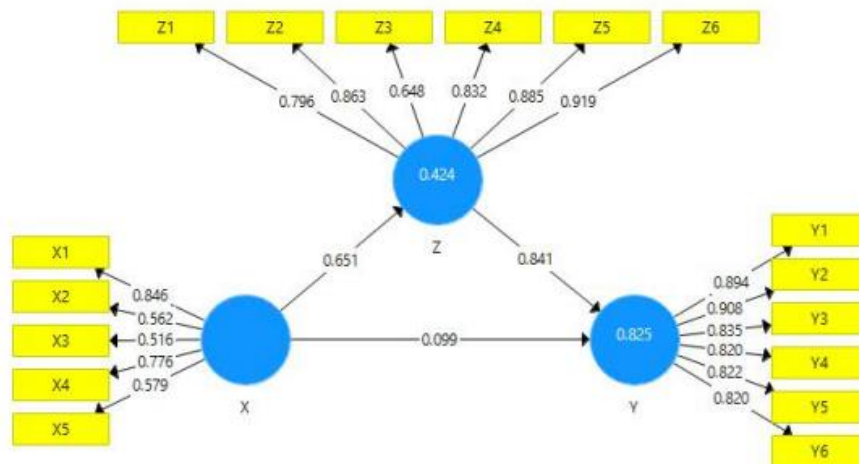


Figure 2. Model Output PLS of Relationships among Variables

After conducting the validity test on the constructs, the next step is to perform the reliability test, which aims to assess the reliability of each indicator. The reliability test is obtained from the Composite Reliability value results.

Table 2. Composite Reliability

	X	Z	Y
<i>Composite Reliability</i>	0,796	0,928	0,940

Based on Table 2, the calculation of the reliability values for the three variables shows that the Composite Reliability values are greater than 0.70, meaning that all these variables are reliable and trustworthy in terms of their reliability. The testing of the inner model can be seen from the R-squared values. In this study, the data is as follows:

Table 3. *R-Square* (R^2)

	Z	Y
<i>R-Square</i>	0,424	0,825

From Table 3, the Q^2 value is obtained, which, according to Solimun (2010: 69), is as follows:

$$Q^2 = 1 - (1 - R_1^2) (1 - R_2^2) \dots (1 - R_n^2)$$

$$Q^2 = 1 - (1 - 0,424) (1 - 0,825)$$

$$Q^2 = 1 - (0,576) (0,175)$$

$$Q^2 = 1 - (0,1008)$$

$$Q^2 = 0,899104292$$

Based on the results of the analysis, $Q^2 = 0.89910$, it can be interpreted that the model is very good, meaning that the variables included in the model can explain the phenomenon of Village Government Performance by 89.910%, while the remaining 10.089% is explained by other variables not included in the model and error.

Table 4. Hypothesis Assessment Results

	<i>Original Sample Estimate</i>	<i>Mean of Subsamples</i>	<i>Stadard Deviasi</i>	<i>T- Statistik</i>	<i>P- Value</i>
Internal Oversight by BPD -> Village Government Performance	0,099	0,107	0,062	1,593	0,112
Internal Oversight by BPD -> Use of SISKEUDES	0,651	0,675	0,057	11,423	0,000
Use of SISKEUDES -> Village Government Performance	0,841	0,832	0,051	16,446	0,000

Based on Table 4, the hypothesis testing results can be explained as follows:

- a. The first hypothesis (H1) states that Internal Oversight by BPD affects the performance of the Village Government in Tanah Laut Regency. The path coefficient is positive at 0.099, with a T-statistic value of 1.593, which is smaller than the T-table value, $T(0.05; DF=n-k-1=63-2-1=60) = 1.67$. This indicates that Internal Oversight by BPD does not significantly affect Village Government performance. Therefore, the first hypothesis (H1) is rejected. The results indicate that the strongest indicator within the Internal Oversight variable by BPD is the effectiveness of oversight, particularly through the active role of BPD in accommodating and channeling community aspirations in the

village. The weakest indicator is responsiveness, shown through the speed of BPD in addressing findings during oversight of village government performance. Overall, the results demonstrate that Internal Oversight by BPD, as measured by regulatory compliance, oversight effectiveness, transparency, accountability, and responsiveness, does not yet have a positive influence on Village Government performance. This suggests that BPD's Internal Oversight does not significantly impact the quality of Village Government performance in Tanah Laut Regency. This conclusion is based on respondents' feedback indicating that BPD's internal oversight is not yet maximally implemented, likely due to BPD's limited competence. This finding is further supported by survey data showing that many BPD members have educational backgrounds ranging from elementary to high school levels. Additionally, the recommendations from BPD's internal oversight lack follow-up from the Village Government, meaning that BPD's oversight does not impact the performance of the Village Government. The findings of this research do not yet support the objectives of the BPD as outlined in the Minister of Home Affairs Regulation No. 110 of 2016, which states that internal supervision by the BPD through transparency, accountability, and responsiveness is expected to realize good governance at the village level. Good governance is believed to improve the performance of village governments as well (Syamsudin in Solekhan, 2014). The results of this research do not support the findings of Adha (2016) in the study titled *The Influence of Village Council (BPD) Supervision on Village Head Performance in the Development of Rambah Utama Village, Rambah Samo District, Rokan Hulu Regency*, which indicated that BPD supervision has a positive and significant effect on village head performance. Adha's (2016) study assessed respondent feedback on questions related to setting measurement tools (standards), conducting evaluations, and taking corrective actions. The similarity in both studies lies in the use of the same exogenous variable, namely the Village Council (BPD). However, there is a difference in the endogenous variable: in Adha's (2016) study, the endogenous variable is the performance of the village head, while in this study, the endogenous variable is the performance of the village government. Another difference is the research object: Adha's study focused on a single village, Rambah Utama, while this study examines all villages in Tanah Laut Regency.

- b. The second hypothesis (H2) states that Internal Oversight by BPD affects the Use of the Village Financial System in Tanah Laut Regency. The path coefficient is positive at 0.651, with a T-statistic of

11.423, which is greater than the T-table value of $T(0.05; DF=n-k-1=63-2-1=60) = 1.67$. This indicates that Internal Oversight by BPD has an effect on the Use of the Village Financial System. Thus, the second hypothesis (H2) is accepted. The results show that the highest indicator is Compliance through village problem and needs mapping as the basis for planning the use of village funds, while the weakest indicator is the Effectiveness of the village budget allocated to achieve desired goals and outcomes, influencing the effectiveness of the village financial system. Overall, this suggests that Internal Oversight by BPD, measured by accountability, transparency, community participation, efficiency, effectiveness, and compliance, positively affects the effectiveness of the village financial system in Tanah Laut Regency. The findings of this research support the Ministry of Home Affairs Regulation No. 73 of 2020 concerning the Supervision of Village Financial Management, which states that the Village Council (BPD) oversees the performance of the Village Head in Village Financial Management through the planning of village government activities and budgets, the implementation of activities, reports on the implementation of the Village Budget (APB Desa), and the achievements of the Village Medium-Term Development Plan (RPJM Desa), Village Development Work Plan (RKP Desa), and APB Desa. In other words, the BPD supervises the entire village financial system from planning to financial reporting. Internal supervision by the BPD ensures the efficiency and effectiveness of village financial management and can also increase community participation in village financial management, thus fulfilling the principle of transparency in village financial management. The BPD's ease in carrying out its supervision is aided by the Village Financial System (Siskeudes), which encompasses all activities related to village financial management from planning to reporting stages. These findings reinforce the study by Wawointana et al. (2017) titled *The Supervisory Function of the Village Council (BPD) in the Management of the 2015 Village Budget in Esandom Village, East Tombatu District*, which stated that BPD participation in the preparation of the village income and expenditure budget and the transparency of the village government's accountability reports are benchmarks for the effectiveness of village financial use, thereby improving village development.

- c. The third hypothesis (H3) states that Internal Oversight by BPD affects Village Government performance through the use of the village financial system in Tanah Laut Regency. The path coefficient is positive at 0.841, with a T-statistic of 16.446, which is greater than

the T-table value of $T(0.05; DF=n-k-1=63-2-1=60) = 1.67$. This means that Internal Oversight by BPD impacts Village Government performance through the use of the village financial system. Thus, the third hypothesis (H3) is accepted. The results indicate that Community Participation in village activities, such as community empowerment programs, has a strong influence, while the Resource Management indicator, particularly cooperation with external parties to provide support and assistance for village development, has a weaker effect on village government performance. However, overall, Internal Oversight by BPD, measured by Public Service Effectiveness, Financial Transparency, Community Participation, Resource Management, Regulatory Compliance, and Innovation and Development, positively affects Village Government performance through the village financial system. This means that BPD's Internal Oversight influences Village Government performance by using the village financial system in Tanah Laut Regency. The findings of this study support the Ministry of Home Affairs Regulation No. 73 of 2020 on Village Financial Management Supervision, which states that BPD (Village Council) supervision is aimed at ensuring that village financial management is conducted in a transparent, accountable, orderly, and budget-disciplined manner, and participative in accordance with applicable laws and regulations. The results of internal supervision by BPD have strategic value in safeguarding village development, which in turn also influences village government performance. The goal of this supervision is to reduce potential misuse of authority and village funds in village governance. High-quality BPD supervision can improve the accountability, transparency, and regulatory compliance of village financial management. BPD's quality of supervision in the development sector can also enhance innovation and village government development quality, with community participation supporting BPD's oversight quality. An effective village financial system contributes to better village government performance, and with good performance, villages may receive rewards such as additional village funds and faster fund disbursement. This study strengthens the research by Amin (2019) titled *The Influence of Village Government Apparatus Performance and Supervision on Financial Transparency in Montong Betok Village, East Lombok Regency*. According to Amin (2019), the competency of human resources (village officials) impacts village government performance. Amin's (2019) study evaluated the influence of village government and BPD performance on financial transparency, whereas this study assesses the influence of BPD on

village government performance through the use of a village financial system. The methods used also differ; Amin (2019) employed an observation method, while this study uses literature review and field study methods.

5. Conclusion

The internal oversight conducted by the Village Consultative Council (BPD) does not directly influence the performance of village governments in Tanah Laut Regency. While the most robust aspect of BPD's oversight is its effectiveness in gathering and relaying community aspirations, its weakest point lies in responsiveness, particularly in addressing oversight findings promptly. This limited impact is attributed to BPD's insufficient competency in monitoring village government performance and the lack of follow-up on oversight reports submitted to higher authorities.

However, BPD's internal oversight positively affects the use of the village financial system. Compliance, such as mapping village needs to guide fund allocation, emerges as the strongest factor, while the effectiveness of budget allocation remains the weakest. Overall, accountability, transparency, participation, efficiency, and compliance within BPD's oversight contribute to enhancing the village financial system. Moreover, BPD's internal oversight indirectly influences village government performance through the financial system. Community participation, particularly in empowerment programs, strongly supports government performance, while resource management, especially through external collaboration, has a weaker influence. Overall, BPD's oversight, when linked to public service effectiveness, transparency, participation, resource management, compliance, and innovation, positively impacts village government performance via the financial system.

To improve village government performance through BPD's oversight, several recommendations are proposed: (1) Strengthening BPD's responsiveness by providing training and technical guidance to enhance BPD's competencies and encourage collaboration between BPD and the village government in addressing oversight findings. Support from regency, subdistrict, and village facilitators is essential; (2) Improving budget oversight by ensuring budget allocations effectively achieve desired outcomes through enhanced monitoring; and (3) Fostering partnerships by building collaborations between BPD, village governments, and external entities to support resource management and village development.

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