
**MANAGEMENT AND ACCOUNTABILITY OF ALLOCATION OF VILLAGE FUNDS ON
PITUMPANUA SUB-DISTRIK, DISTRICT OF WAJO, SOUTH SULAWESI**

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ABSTRACT

The purpose of this research is to describe how APBDes management accountability in sub-district of Pitumpanua, district of Wajo, in the province of South Sulawesi. The population in this study are the 23 villages in the district of Pitfeedua. The sampling technique in this study is the census method. The analytical method used in this research is qualitative data analysis, following the concept given by Miles and Huberman (in Usman, 2009: 85). The results showed the accountability of the implementation in APBD management of the Sub-District of Pitumpanua, District of Wajo in the Village Fund Allocation (ADD) has been going quite well.

Key Word: Management and Accountability, APBDes Governance, Allocation Fund Village

INTRODUCTION

The management of add is a unit with financial management. villageThe management of add district wajo aim for bupati regulation wajo number 25 years 2011 about funding allocations. villageIn the regulation regent wajo referred to explain that the allocation of funds village is the funds allocated by the district government for the village stemming from the financial balance funds the central government and the regions received by the district government.

The allocation in kabupaten wajo village funds , going on a reduction in the size of the add in 2010 with indirectly causing the lack of motivation the village administration in the implementation of the government , development and social affairs for programs and activities that can be conducted at village automatically adjusting to their funds are .In addition to add revenue from the perspective of the number declines in the last two years , so in terms of the management of add also found the ability add management from government institutions as well as the village social affairs in villages have not make the planning , the implementation of and control activities to work optimally .When viewed from the side of the lack of participation of the community in planning development planning meeting (musrenbang) the use of add , a list of activities (plan proposal from durk) more arranged by the village head and village

officials to the exclusion of the aspirations of the needs of the people .In the sight of the implementation of the ,

With the implementation of, the village head rarely village community involving an institution as the institution of rural community empowerment (LPMD), the consultation village (BPD). and others Is the low level of participation gotong royong. community initiativeViewed from the side, control to the administration of the activities are often late and lacking orderly so as to hinder the add in phase II and phase III.

MATERIALS AND METHOD

APBDES Management Accountability

It is expected to improve quality as well as the performance of the government of the government of to become a governance and oriented in public interests. The concept of a member of the delete is based on individuals or the group 's term in the directory of the term of the term of the term respond on the activities of which he did (Waluyo, 2009:195). In addition to her own account in the government agencies the institution of the state of the state (LAN) collaborated with finance oversight and the start of the qunan (BPKP) has to provide a guidelines or principles in the application of accountsbility in an agency.

In addition to make the account of it effectively, the principle must be supported by powerful commitment of authority and responsibility in the field of supervision and valuation (BPKP, 2007:8). The following are the principles of akuntations on the government agencies according to BPKP (2007:7-8): There must be a leadership commitment and all of the staff to perform the conduct of a mission of aqar akutable mission, must be a system of which the use of the use of days has consistent with the statutes of such statutes, and i must demonstrate the levels of purpose and goals that had been set up, should be oriented with missions and results as well as benefits, and must trends, i obiekative transference, and innovative as katalisator for the management of the management of agencies.

One source of the village income is the centre of financial centers and the area being developed 10% from APBD. It is also described Sumpeno (2011 :216) that in order to increase

empowerment, the acquisition of the development of the development

Allocation of village fund (ADD)

Duty of government, administration county to village and the government must be accompanied by financing, facilities and infrastructures, as well as human resources (solekhan, 2012: 79) thus there are development budget as capital for peoples welfare known as village funds allocation. Relating to add (village funds allocation) is village continuation of assistance programs since 1969 provided by the central government in the form of inpres village development. Since regional autonomy add then be allocated through apbdes (solekhan, 2012: 80). Therefore the government district is required to give credence to the village administration as autonomous village to manage the budget a activities in accordance with duties and functions.

Financial villages is the right and village duty in order of the village in order to decide with the money including its own wealth associated with the rights of the rights and village liabilities, so need to be managed in a financial management system (Solekhan, 2012:86). Therefore, in the financial management of the village is required a arrangement of a setting that cost from planning aspects, and the budget and aspects of a shopping.

The government county of the Wajo governed management ADD through the rule of the Wajo of Wajo number 25 years of 2011 about the management of allocation of village (ADD). In the policies were discussed, the future government included:

1. Improving the country organizers in carrying out the village government's service in bringing out governments, development, and rendering society in her capacity
2. Increasing rural community skills in village planning, execution, and development control accorded with the potential village
3. Increasing income equalization, working opportunities and trying opportunities for rural communities in order development the society's social economy development
4. Encourage increased participation and community cooperation

They were encouraged through and the self-help mutual cooperation community village.

ADD's is one of the reception of the village 's entry at the revenue and shopping tories (apbvillages). In addition to the management of the comprehensive language of the principles ADD to include:

1. ADD's financial management is an integral part of management in the village's income and shopping budget (APBD village).
2. The entire activity of add is planned, carried out and evaluated openly and involves all elements of society in the village
3. The entire activity needs to be accounted for in the technical and legal capacity.
4. ADD is implemented using the principle of economical, directed and controlled.

Village financial management.

Definition of Village Finance according to the Village Law no. 6 of 2014 is all village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of village rights and obligations. These rights and obligations create income, expenditure, and financing that need to be regulated in good village financial management. The village financial management cycle includes planning, implementation, administration, reporting and accountability, with a period of 1 (one) fiscal year, starting from January 1 to December 31.

In the Village Financial Management Cycle Each stage of the village financial management process has rules that must be understood and implemented in accordance with predetermined time limits. In order for village financial management to be carried out as mandated by village law, the village must have a village policy as stated in the village organizational structure. In order for each function in the village organization to carry out their duties properly, each function must be have job description.

Village Financial Organization Structure

As explained above, for the principle of good village financial management to run, the village must have a village financial organizational structure. Because premises of the village financial organizational structure accompanied by the division of tasks each will contain village

organizations to run in harmony.

Village financial organizations can be seen in the village organizational structure as stipulated in the village law. The organizational structure is as follows:

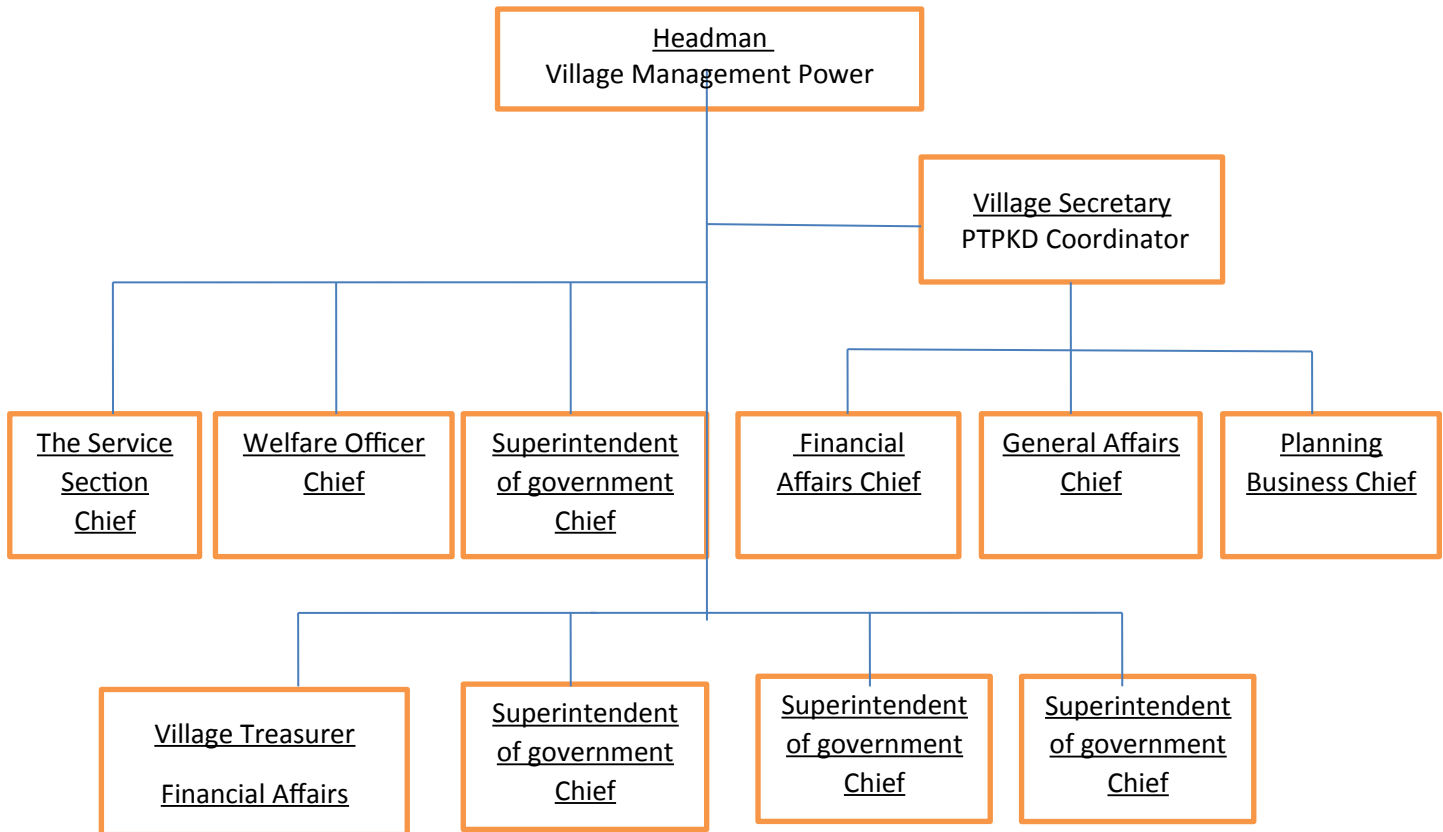


Figure 8.1. Village Organizational Structure

Sources : Berdesa.com/ in accordance with Permendagri Nomor 84 year 2015

Types of research

In this study, researchers used a descriptive research method with a qualitative approach because the researcher wanted to explain how the application of the principles of accountability was carried out in the villages of the District of Pitumpanua in Wajo District in the management of the Village Fund Allocation.

Research Focus

The focus of this research is the application of the principles of accountability in the management of the allocation of village funds (ADD) in the Villages of Pitumpanua Subdistrict, Wajo Regency, Pitumpanua District, Wajo Regency. The principles of accountability (BPKP, 2007: 7-8) are as follows: Commitment leadership and all staff, a system that guarantees the use of resources consistently with applicable laws and regulations, the level of achievement of the goals and objectives set, the achievement of the vision and mission and the results and benefits obtained, and honesty, objectivity, transparency, and innovation.

Site Research

The location of research is the area or where it used to carry out research activities and acquired data required in the completion of this study. The location of this research being conducted in villages for the District of Wajo, the Pitumpanua Sub-district.

Data Source

The informants used as resource persons (key informants) in this study consisted of several elements, namely:

1. Elements of the Community Empowerment and Village Government Board as the Facilitation Team
2. District level.
3. Elements from the Pitumpanua District Office as the District Level Support Team.
4. The elements of the Village Level Executive as the person in charge of the activities.
5. The elements of the community as those who feel the impact and benefits of the ADD policy.

Data Collection Techniques

Data collection techniques used in this study are triangulation techniques. Where researchers will combine three kinds of data collection techniques, namely: unstructured interviews, direct observation and documentation.

Data Analysis

The analysis data in qualitative research is carried out when the data collection takes place and after the data collection is completed within a certain period. The data analysis technique used in this study is qualitative data analysis, following the concept given by Miles and Huberman (in Usman, 2009: 85). They suggest that the activities in qualitative data analysis are carried out interactively and take place continuously at each stage of the study so that it is complete, and the data is saturated. Includes data collection, data reduction, data presentation, and drawing conclusions or data verification.

RESULT AND DISCUSSION

General Description Of Research Object

The object of this research is the area or where it used to carry out research activities and acquired data required in the completion of this study. The object of this research being conducted in villages for the District of Wajo, the Pitumpanua Sub-district.

Geographical conditions

Wajo Regency is one of the regencies located in the Sulawesi region, specifically in the Province of South Sulawesi and surrounded by West, Central and Southeast Sulawesi. Wajo Regency is rich in natural resource potentials where some of these potentials have not been utilized optimally. Natural resources and the results are the main source of income of Wajo Regency precisely Maniangpajo District, especially from the agricultural sector and other products. Wajo Regency and Sengkang Capital City, is located in the central part of South Sulawesi Province

Wajo Regency is divided into 14 Districts, in which smaller regions are formed, which can be seen in the following table:

No	Kecamatan	Luas (Km2)	% Terhadap Luas Kabupaten
1	Sabbangparu	137.75	5.3
2	Tempe	38.27	1.53
3	Pammana	162.1	6.47

No	Kecamatan	Luas (Km2)	% Terhadap Luas Kabupaten
4	Bola	220.13	8.78
5	Takkalalla	179.76	7.17
6	Sajoanging	167.01	6.66
7	Penrang	154.9	6.18
8	Majauleng	225.92	9.01
9	Tanasitolo	154.6	6.17
10	Belawa	172.3	6.88
11	Maniangpajo	175.96	7.02
12	Gilireng	147	5.87
13	Keera	368.36	14.7
14	Pitumpanua	207.13	8.26
Kabupaten Wajo		2.506.19	100

Source: Central Statistics Agency of Wajo Regency

Nature and climate

The characteristics and potential of Wajo Regency land are expressed as areas lying with the position of "Mangkalungu ribulu`e, Massulappe Ripottanangnge, Mattodang Ritasi`e" which means Wajo Regency has three main dimensions, namely:

1. Hilly lined land from the south starting from the Tempe District to the North which is increasingly mountainous, especially in Maniangpajo District and Pitfeedua District which are industrial forest plantations, cocoa plantations, cloves, cashew nuts, and livestock development.
2. Lowland land which is a stretch of rice fields and plantations / fields in the eastern, southern, central and western regions.
3. Lake Tempe and its surroundings and the expanse of sea that stretches along the coast of Bone Bay. In the east is a potential area used for the development of aquaculture ponds. In addition, Wajo Regency also has a large enough potential source of water, both ground water and surface water contained in large rivers (Sungai if, Walennae, Gilireng, and Awo) existing. This river is a potential that can be used for irrigation and clean water supply.

The Condition of Demographic

1. Population

As one of the regencies in South Sulawesi, Wajo Regency is quite densely populated, because

Wajo Regency is famous for its trade flows and business world that is quite competitive, especially in the silk-based trade and handicraft industry so that it can draw the attention of the outside community to domicile or invest and try your luck in this area.

The condition of the population of Wajo Regency is based on 2014 data from the Office of the Regional Secretariat of the General Administration of 390,603 people. The most populous population is located in Tempe Subdistrict, which is the capital city of the regency with a total of 62,038 inhabitants and an area with a small population compared to other regions found in the District of Gilireng with a total of 11,074 inhabitants. Unequal population growth in each district and the community is more centered on the capital because among others, the city area, in this case Tempe District, is still available with ample land to be a residential area, on one side this area is equipped with sufficiently developed infrastructure to encourage a part of the population, especially middle to lower income separately residing in this region. The speed of life development in the capital is able to help improve life compared to the development in villages, so that many people outside the city come to the district capital to try to improve the level of education and life in the district capital, precisely in Tempe District. This condition is expected to be in accordance with the existing regional development planning, the pattern of population distribution and the level of facilities are not only concentrated in the city area, but also spread throughout the sub-district and district in accordance with their functions and purposes and are not centered at one point.

2. Employment

Meeting the increasing needs of people's lives requires a strategic step in fulfilling them. Work becomes something important and a guarantee to meet the needs of life. Job seekers are increasing from year to year in line with the demands of meeting people's needs.

General description of Pitumpanua

1. Profile of Pitumpanua

Pitumpanua is one of 14 sub-districts in Wajo Regency, South Sulawesi, Indonesia. The capital of Pitumpanua is Shiva. Shiva is an old city that has been for centuries. He once joined the Luwu Kingdom then joined the Wajo Kingdom under the government of Arung Matoa Wajo IV

La Tadampare Puang rimaggalatung. At the beginning of the 20th century rejoined Wajo after merging into Bone. Whitewater Matowa at the time was, Ishaka Manggempuani. The first Dulung in the City of Siwa, in Pitumpanua was Karaeng Bella, Petta Kangkung. This city has developed rapidly due to its strong earth yield, namely cloves and chocolate and milkfish / shrimp ponds.

Pitumpanua is one of the 14 sub-districts in Wajo Regency. The district which is the northernmost of Wajo Regency is centered in Siwa and has an area of 207 13 km² which is divided into 23 villages and 4 villages. Located at an altitude of less than 100 meters above sea level, the area of the Sub-district of Pitfeedua is directly adjacent to the beach. This district is bordered by Bone Bay to the east, Luwu Regency to the north of Sidrap Regency to the west and Keera District to the south. In 2015, 25.11 percent of the total area of land in the District of Pitumpanua was paddy fields. The majority of the population uses these rice fields to grow rice.

The capital city of Pitumpanua Sub-District is Siwa Village. The closest village / village from the center of the Pitumpanua subdistrict is Bulete and Batu Village, which is 1 km away, while the farthest distance is Simpellu Village, which is 20 km away. The distance traveled from the village / village in Pitumpanua to the Regency capital in Sengkang is approximately 78 km. This distance is the farthest distance from the district capital when compared to the distance of all sub-districts in Wajo Regency.

2. Government

Based on MOHA Decree No. 587890100000000 dated December 15, 2015, there was a change in the government structure of the District of Pitumpanua. Previously, Pitumpanua Subdistrict consisted of 14 villages / kelurahan, in 2015 experienced a division into 27 villages / village office. The division of the village area / village Pitumpanua formed 13 new villages.

As one of the large sub-districts in Wajo District, the government of the Subdistrict of Pitumpanua requires the support of government resources for public services. In 2015, the number of civil servants in Pitumpanua was recorded at 449 people spread throughout the village /village office. The number is still inadequate when compared with the population of

Pitumpanua which reaches 44,733 people. With the number of villages 23, 4 villages and hamlets / neighborhoods 54. Pitumpanua has as many as 90 male civil servants and 269 female civil servants.

3. The Population

The total population of Pitumpanua Subdistrict in 2015 was 44,733 people consisting of 22,069 men and 22,664 women. With an area of around 207.13 km per km, there were 216 people in 2015. In general, the number of women was higher than the number of men. This is also shown by the number of Sex ratio in Pitfeedua District in 2015 which was 97.37, meaning that for every 100 female residents there were 97 male residents. The composition of the population of Pitumpanua in 2015 was dominated by young residents. Based on the population pyramid, it can be seen that the population of the young age group is greater than the old age group, which indicates a high birth rate.

The dependency ratio of Pitumpanua Subdistrict is 49, which means that for every 100 people who are of working age (considered productive have dependents as many as 49 people who are not productive and are considered no longer productive. When viewed from the population per village / village office , out of 23 villages /village office in the Pitumpanua Subdistrict, the highest population is in Siwa Village with a population of 7,218 people, while the lowest is in Simpellu Village, 1,049 people. The highest population density is in Siwa which is 897 people per km² following Ilesang Village with a density population of 541 inhabitants per km² Whereas Abbanderange is the village with the lowest population density, which is only 68 people per km².

4. Education

In 2015, the educational facilities in the Pitumpanua Subdistrict consisted of 35 elementary units, consisting of 32 units of the Inpres State Elementary School and 3 State Islamic Elementary Schools (MIN); 5 state junior high schools and 1 Madrasah Tsanawiyah (MTs); and 2 public high schools and 1 vocational school unit. Educational facilities for elementary schools are evenly distributed in each village / village. Conditions such as elementary school education facilities that are evenly distributed in every village, are not experienced by junior and senior

high schools. Until 2015, there were only 5 junior high schools in the villages / village office, while there were only high school / vocational school facilities in Bulete and Lompoloang.

The student teacher ratio for all levels of education in the District of Pitumpanua in 2015 is in the range of 14 to 19 students. On average, one teacher in Pitumpanua in 2015 handled 15 students so that the learning process could take place effectively.

5. Health

The availability of adequate health facilities and health workers is needed to improve the level of public health. Health facilities in the District of Pitumpanua consist of 1 hospital unit, 6 unit puskesmas / pustu, 10 units poskesdes / polindes and 23 posyandu. When compared with the total number of people affected by nearly 45 thousand people, the number of these facilities is still considered to be insufficient to meet the needs for health facilities and infrastructure in Pitumpanua. As with the number of health facilities, the number of health workers in Pitumpanua is relatively minimal. The number of health workers in Pitumpanua did not increase much in 2015. Only nurses' health personnel experienced an increase.

The number of active family planning (KB) acceptors in Pitumpanua Subdistrict in 2015 were 4,490 acceptors. The most commonly used type of contraception is the type of pill (44 percent) because it is considered not to have many risks and the price is relatively cheap. The next choice is injections chosen as many as 36 percent of active acceptors and 11 percent choose implants. The rest use contraception types of condoms, IUDs and MOWIMOP. In 2015 there were 116 people with disabilities in Pitumpanua, 39 of whom were visually impaired and 73 people with disabilities. However, due to the high sense of brotherhood of the people of Pitumpanua the people with disabilities were acceptable and lived alongside the community.

6. Poverty

Various efforts that have been made by the government to improve the welfare of the community have shown quite encouraging results. Based on data from the National Family Planning Coordinating Board (BKKBN), it is recorded that the welfare level of the majority of families in Pitumpanua is classified into the Prosperous III family category (as much as 36 percent) and the welfare family category (as much as 26 percent). The number of pre-

prosperous families in 2015 decreased compared to 2013. It was reduced by 86 HH or about 8 percent. The families of well-being II also experienced an increase as shown in the table beside This indicates the standard of living and the level of welfare of the people of Pitumpanua getting better.

The focus of research was the concentration, in the purpose of research. The focus of this research is the principle of the principle of accountability in the management of the allocation village Fund (ADD) in the chief population Pitumpanua district of the district of the Wajo. The principles of accountability (BPKP, 2007:7-8) as follows: commitment and the entire staff, a system of which the use of resources is consistent with the statutory regulations, and the goals of the purpose of the purpose and goals has been established, the observation of missions and the results as well as benefits, and the nature of the ability, transparency, and innovations.

Management and Accountability of Allocation of Village Funds on Pitumpanua Sub-Distrik, District of Wajo, South Sulawesi. Village Government in Pitumpanua District in carrying out the principles of corporate governance are as follows:

a. Transparency

Budget transparency is also needed to improve supervision. Transparency is one of the prerequisites for the creation of good governance and governance that is clean and free from corruption. Transparency is built on a free flow of information, all government processes, institutions and information need to be accessible to interested parties, and the information available must be sufficient to be understood and monitored. According to Sopanah (2003) the budget prepared by the executive is said to be transparent if it meets the following criteria:

- 1) There are announcements of budget policies,
- 2) Budget documents are available and easily accessible,
- 3) Timely accountability reports are available,
- 4) Accommodation of votes / proposals from the people,
- 5) There is a system of providing information to the public.

The village government in Pitumpanua has implemented the transparency criteria with announcements made at the Village office about the amount of the budget and the use of the budget, the village government has also accommodated proposals from the

community, and has disseminated information to the community in the form of circulations and announcements at the village hall. However, for the convenience of documents to be accessed it still cannot be implemented properly, as well as reports finance. The village government in submitting financial reports is not in accordance with the format specified in government regulations.

b. Accountability

Vertically accountability relates to accountability for managing funds to higher authorities, for example the accountability of work units (dinas) to the Regional Government, then the Regional Government to the Central Government. This has gone well in the village of Pitumpanua. While the horizontal accountability where the responsibility for managing public funds is to the wider community. This is still lacking in its implementation, this is illustrated by the results of interviews and discussions with village community leaders in the Pitumpanua district. The village government is still not transparent in implementing the project. Especially in terms of whether the project implemented uses funding with village funds or is the project funded using funds from the district government. However, the village government in Pitumpanua district has implemented adequate procedures in carrying out activities using village funds.

c. Responsibility

One of the fundamental principles towards the ideals of good governance is responsiveness, that is, regional governments must be sensitive and responsive to community issues, the needs of the people, do not wait for them to convey their desires, but they proactively study and analyze the needs of their people later gave birth to strategic policies to meet public interests. Regarding responsiveness, the government must formulate social development policies towards all groups of society indiscriminately. As a public servant, the local government must be sensitive to matters relating to the needs of the community to realize capable governance and high professional loyalty.

In the village government in Pitumpanua district it has been proactive and studied and analyzed community needs. People can also express their desires indiscriminately.

However, this community involvement is still not optimal, this is indicated by the results of interviews and discussions with the community and community leaders that, village fund allocation for a project has been well implemented, but the allocation is not in accordance with the provisions or bestek in the criteria already set in the budget. So that the projects that are built become quickly damaged, some even cannot be used because they are not in accordance with the needs of the community.

d. Community participation in the budget cycle

Community involvement in making decisions both directly and indirectly through representative institutions that can channel their aspirations on the basis of freedom of association and speech and constructive participation. Community participation is the most important element in implementing good governance in a country / region. Through this participation the community is directly involved in decision making / policy of the local government (public policy). The concrete manifestation of this participation can be participation in the planning, implementation and supervision of the Regional Budget. The village government in Pitumpanua District, in the implementation of the project from the village budget allocation has involved the community, although not all communities feel involved by the village head.

CONCLUSION

Based on the results of an analysis of the village government in Pitumpanua can be concluded as follows:

1. The village government in Pitumpanua has implemented the transparency criteria with announcements made at the Village office about the amount of the budget and use of the budget, the village government has also accommodated proposals from the community, and has disseminated information to the community in the form of circulations and announcements at the village hall. However, for the convenience of documents to be accessed it still cannot be implemented properly, as well as financial statements. The

village government in submitting financial reports is not in accordance with the format specified in government regulations.

2. Accountability to the management of village fund allocations in the pitumpanua sub-district, wajo district is still lacking. This is illustrated by the results of interviews and FGDs with community and community leaders in the Pitumpanua district, where the village government was not transparent in implementing the project. Does the project implemented use funding with village funds or is the project funded using funds from the Regency government.
3. In the village government in Pitumpanua district it has been proactive and studied and analyzed community needs. People can also express their desires indiscriminately. However, this community involvement is still not optimal, this is indicated by the results of interviews and discussions with the community and community leaders that, village fund allocation for a project has been well implemented, but the allocation is not in accordance with the provisions or bestek in the criteria already set in the budget. So that the projects that are built become quickly damaged, some even cannot be used because they are not in accordance with the needs of the community.
4. The budget for village funds issued for a project has been carried out properly, but the designation is not in accordance with the provisions or bestek in the criteria set out in the budget. So that the projects that are built become quickly damaged, some even cannot be used because they are not in accordance with the needs of the community.
5. The village government in Pitumpanua District, in the implementation of the project from the village budget allocation has involved the community, although not all communities feel involved by the village head.
6. The results of the study will be input for the District Government Pitumpanua to analyze the Policy on allocating Village Funds to be more targeted and in accordance with the budget for village funds allocation for Pitumpanua sub-districts such as those agreed to by the government.

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