
| RESEARCH ARTICLE

Supervision of Village Financial Management in Bangka Selatan District Bangka Belitung Islands Province

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| ABSTRACT

The purpose of this study is to analyze and find out the Supervision of Financial Management in South Bangka Regency, Bangka Belitung Islands Province, for 2018 to 2022 fiscal years. This study uses the theory of supervision theory from R.W Griffin in his theory, 1. Establish standards, 2) Measure performance, 3) Compare performance against standards, 4) Determine the need for corrective action. This research is qualitative research. The data collection techniques used are interviews, observation, and documentation. The results showed that supervision of financial management in South Bangka Regency, Bangka Archipelago Province, could not be fully implemented, constrained by the budget, which caused the supervision of village financial management as a sample not to be comprehensive. The performance of supervision carried out by the district and sub-district governments is generally appropriate, but from the perspective of village officials, it is still not optimal in carrying out village financial management, so the implementation of supervision is hampered.

| KEYWORDS

Supervision, Financial management, Village

| ARTICLE INFORMATION

ACCEPTED: 05 June 2023

PUBLISHED: 13 June 2023

DOI: 10.32996/jefas.2023.5.3.15

1. Introduction

The history of the development of villages in Indonesia has experienced a long journey, even older than the Unitary State of the Republic of Indonesia before the Dutch Colonial period. In various regions, it has been known that groups of people who live in a certain area or area with kinship ties or descendants, settlement patterns based on descent or emotional ties of kinship develop continuously, both in size and number that form clusters or settlement units.

The village is the smallest entity in the Indonesian government that is recognized and respected under the constitution. Special arrangements regarding villages in Law Number 6 of 2014 concerning Villages bring villages into a new chapter and bring new hope for community life and village government, which has a close impact on village finances, especially related to the village financial management system, Law Number 6 of 2014 is a milestone in changing the paradigm of village regulation.

One source of village income comes from the allocation of Anggaran Pendapatan dan Belanja Negara (APBN). To accommodate the management of village income derived from the allocation of the State Budget, as mentioned earlier, Government Regulation Number 60 of 2014 has been established, which was last amended by Government Regulation Number 8 of 2016 concerning the Second Amendment of Government Regulation Number 60 of 2014 concerning village finance from the State Budget. Along with the improvement of village arrangements, village financial distribution also continues to increase from year to year, namely Rp 20.67 trillion in 2015, Rp 46.98 trillion in 2016 and Rp 60 trillion respectively in 2017 and 2018

This budget increase must certainly be followed by clear arrangements on all matters concerning village finances themselves regarding the distribution of village finances and the use of village finances, as well as good supervision in order to achieve the ideals of the village as a subject and spearhead of development and improvement of community welfare. Supervision of village financial management is increasingly accountable, so a monitoring mechanism is also needed. All parties can be involved in the supervision mechanism, namely village communities, Village Consultative Bodies (BPD), Government Internal Supervisory Officers (APIP), sub-districts and prosecutors so that the supervision mechanism is more effective; sanctions may be given to parties who do not implement the provisions as stipulated. These sanctions are expected to minimize violations in village financial management.

The results of the supervision can be used as a decision making consideration step for making a decision based on the results to be achieved by the agency. The steps include improvements and regulations in the institutional, personnel and administrative fields. Village financial supervision is carried out by the community through the Village Consultative Body and the government above it, namely the district/city government. Law Number 6 of 2014 concerning Villages Article 55. mentioned that the Village Consultative Body has the function of discussing and agreeing on the Draft Village Regulation with the Village Head, accommodating and channeling the aspirations of the Village community and Supervising the performance of the Village Head.

However, there are still many findings from the aspect of the village deliberative decision-making process, how to control village finances, and this also still has problems, who oversees village finances, Regional Inspectorates, Audit Boards, Village Task Forces, Prosecutors, Corruption Eradication Commissions, until now there has been no formulation to coordinate all existing instruments and create a collaborative supervision system, Strengthening the Village Financial Supervision System based on collaborative, horizontal supervision, so as to provide space for village heads in Indonesia, especially in southern Bangka district, to be free from corruption.

The active role of the community in supervising village financial management is currently weak. Many cases of misappropriation in villages committed by village administrations are caused by the lack of community control over village finances. There are several factors that cause the lack of participation of villagers in supervision, namely the absence of public communication space in the village, so the community does not know how to supervise the village government. Community supervision can be carried out directly or indirectly, and the implementation of supervision can be carried out before, during, and after the implementation of activities. Supervision before implementation is carried out through community involvement in village financial planning; supervision during activities can be carried out by the community by monitoring the implementation of development and village financial management by the village government. Meanwhile, supervision after activities can be carried out by monitoring the results of the implementation of development in the village.

2. Literature Review

a. Grand Theory: Theory of Government

Government comes from the root word "command," which means, according to the Big Dictionary, Indonesian is a word that means to tell to do something. The basic word order is added prefix "pe" to the word Government, which means a body. In this case, the state has the authority and power to govern and regulate the social, economic, and political life of its people in a country. The definition of government, according to Sumaryadi, is " an organization that has the power to make and implement laws and laws in a particular area. Government is an organization that has the authority to govern, power, apparatus and power to make regulations (Sumaryadi, 2018).

Ndraha defines Government Science as "the science that studies how to meet and protect the needs and demands of each person for public and civil services, in government relations, so that they can be accepted when needed by the person concerned (Ndraha, 2011)

The development of Government Science in Indonesia was influenced by Anglo-Saxon and European-continental currents. Anglo-Saxons originated in Britain and the surrounding islands. While continental flows come from mainland European countries. The science of government that developed in Indonesia is a continental stream, originally from the Netherlands, which gained influence from France. Its main characteristic is that it is closer to legal science than to political science. The legal aspect is more prominent in the analysis of government symptoms, actions, and events (Wasistiono, 2017).

b. Middle Range Theory

1) Government Management

According to Siagian, government management is management that is determined within the government apparatus or state apparatus, not only interpreted as the apparatus of the executive body but the apparatus of the judicial or legislative body, as well as both at the central and regional levels (Siagian, 1994).

Government management is often also called public management, which is related to the implementation of government affairs. The development of public management was then developed under the name New Public Management (NPM). Along with the change in time, NPM has undergone various orientation changes. The main thing listed in the orientation change process in question is the delivery of public services and emphasis on continuous performance evaluation, involving community participation and highlighting the importance of accountability in the delivery of public services (Ewan & McNulty, 2004)

2) Central Government Concept

Government is one element of the state. There is a government that has power over all its territory and all its people. The task of government is to achieve the goals of the country. To achieve the goal of an independent, united, sovereign, just and prosperous Indonesian State based on Pancasila as stated in the Preamble of the 1945 Constitution.

According to Supriatna, 2016, "The authority to administer government can be delegated institutionally or managerially to certain strata or levels of government at its subordinate strata (delegation of authority). Delegation of authority can be done from aspects of politics, public administration, law and so on". The manifestation of delegation of authority in political aspects in the regional government system is in the form of decentralization from the central government to regional governments to carry out government affairs based on the objectives, principles, and principles of regional autonomy.

3) Central Government Concept

The regional government, or in Western countries, is known as local government in its implementation based on concepts such as the principles, systems and principles of the regional government, regional autonomy, and the objectives of regional government (Djaenuri, 2014).

The principle of local government, which is used as the basis for the implementation of local government in Indonesia, essentially consists of 3 principles, namely: (1) The principle of decentralization, (2) The principle of deconcentration, and (3) The principle of assistance duties.

Regional Government, as one of the sub-systems of the Indonesian Government system, is the main element in the implementation of Regional Government; therefore, the goal is the same as the Central Government, which is to realize national ideals as formulated in the Preamble of the 1945 Constitution.

4) Village Concept

The existence of the village as an autonomous unit of government is expressly recognized by the state and contained in the constitution, as explained in Article 18 of the 1945 Constitution. Village autonomy is a form of state recognition of the historical existence of villages as the oldest form of government in the government system of the Unitary State of the Republic of Indonesia (NKRI).

Widjaja defines village autonomy as the authority of the village government in regulating and managing the interests of the local community based on the rights of origin and socio-cultural values that exist in the local community but must be held in the perspective of modern administration (Widjaja, 2010).

5) Public Financial Management

In Rossen's view, it is stated that "public finance is the branch of economics that studies the taxing and spending activities of government". Public finance is a branch of economics that examines tax activities and government spending. Rossen and Gayer consider modern public finance related to the microeconomic functions of government, namely how the government conducts and regulates the allocation of resources and the distribution of income. In another important part, public finance is also related to the macroeconomic function of government, namely how the government manages the use of taxes, spending, and monetary policy at the unemployment settlement rate and price level (Jaelani, 2015)

6) Regional Financial Concept

Regional Finance is the entire activity which includes planning, implementation, administration, reporting, accountability, and supervision of regional finances (PP 58/2005, article 1). Thus, regional financial management is nothing but manifested in the preparation and determination and implementation of the regional budget in practice. The APBD is prepared in accordance with the needs of governance and regional financial capabilities. The preparation of the APBD as intended is guided by the RKPD in order to realize services to the community to achieve state goals. In principle, the APBD has the functions of authorization, planning, supervision, allocation, distribution, and stabilization. APBD, APBD growth, and accountability for the implementation of APBD every year are determined by regional regulations.

Activity planning and budget activities are carried out by local governments, which produce Local Government Work Plans (RKPD) and PD Work and Budget Plans (RKA PD). RKPD / RKA PD reflects regional development priorities that have been set by the Regional Head and received approval from the DPRD. After going through discussions between the PD as the chief of operation officer (COO) and the Local Government Financial Institution as the chief financial officer (CFO), a draft of the Regional Budget PERDA was produced, which, together with the Financial Memorandum was then submitted, to the DPRD, Henceforth, technical guidelines for the preparation of RKA-PD are determined every year

7) Village Finance

One of the government's policies in increasing equitable development and welfare of the Indonesian people is through fiscal decentralization policies. This policy, among others, is carried out by increasing the transfer of funds from the central government to regional governments or various parties in the regions, including villages. Since 2015, the Indonesian government has distributed village funds to all villages throughout Indonesia as mandated by Law Number 6 of 2014. Furthermore, Permendagri 113 of 2014, which has been replaced by Permendagri 20 of 2018, regulates the procedures for managing village finances so that they can be more effective.

According to the Permendagri, village financial management is "the entire activity which includes planning, implementation, administration, reporting, and village financial accountability". The meaning of village finance according to Law Number 6 of 2014 concerning Villages, as also affirmed in Permendagri Number 20 of 2018 concerning Village Financial Management, is "all rights and obligations of villages that can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations".

APBDesa is a product of village financial planning activities. Adisasmita explained that "APBD is an illustration used in providing an overview of how the implementation of development is carried out in a region". This can apply on a village scale, namely the Regional Budget. Government intervention in achieving the goal of increasing prosperity can actually be seen from the management of existing budgets in a country/region, as well as villages. In another section, Adisasmita explained that there are at least four objectives of budget management, namely: (1) Community welfare, (2) Opening job opportunities, (3) Reducing unemployment, and (4) Community service.

c. Applied Theory: Surveillance Theory

Supervision is the measurement and improvement of the implementation of subordinates' work so that plans that have been made to achieve organizational goals can be carried out (Mahsun, 2017). Sinambela stated that supervision could be defined as the process of determining what must be achieved is the standard, what is being done is implementation, assessing the implementation and, if necessary, making improvements so that the implementation is in accordance with the plan that is in line with the standard (Sinambela, 2011).

Supervision is not only to find mistakes but to try to avoid mistakes and correct them if there are mistakes. Supervision is an activity to obtain certainty about whether the implementation of a job or activity is carried out in accordance with plans, rules and objectives that have been set.

Supervision is one of the organic functions of management, which is the process of leadership activities to ensure and guarantee that the goals and objectives and tasks of the organization will and have been carried out properly in accordance with plans, policies, instructions, and provisions that have been determined and applicable (Decenzo & Robin, 1998)

Supervisory control management provides a way for organizations to adapt to changing environments, limit the accumulation of errors, address organizational complexity, and minimize costs. These four supervisory functions worth a closer look at are one of the four basic management functions in organizations. The control function, in turn, has four basic purposes. A properly designed control system can meet each of these goals.

The purpose of supervision by the leader is to supervise all activities of his subordinates so that the implementation of activities does not occur irregularities. The results of the supervision can be used as a decision making. The consideration steps for making a decision are based on the results to be achieved by the Agency. The steps include improvements and regulations in the institutional, personnel and administrative fields. Improvements in the fields of institutional, personnel and management to ensure the smooth implementation of general government and development tasks based on the principles of efficiency and use results.

d. Conceptual Framework

Legal Basis of Village Financial Management Juridical Foundation The village financial management center consists of the following provisions: 1) Law Number 6 of 2014 concerning Villages, 2) Government Regulation Number 43 of 2014 concerning Implementing

Regulations of Law Number 6 of 2014 concerning Villages as amended by Government Regulation Number 47 of 2015 concerning Amendments to Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Village;.,3) Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Budget, as amended several times, most recently by Government Regulation Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Budget...4) Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines; and 5) Minister of Home Affairs Regulation Number 20 of 2018 concerning Village Financial Management.2. The Juridical Foundation of South Bangka Regent Regulation Number 52 of 2018 concerning Village Financial Management as a Grand Theory is Government Science, Government Supervision Performance Theory. Middle Range Theory: Public Financial Management Theory, State Financial Management Performance Accountability Theory, Village Finance Theory, Village Government. Applied Theory: R.W Griffin's Surveillance Theory, Model Concept.

Some serious problems are related to accountability in village financial management in Indonesia, especially in the Bangka Belitung Islands Province, South Bangka Regency. Based on the above background, the researcher raised a Dissertation entitled Supervision of Village Financial Management to Improve Transparency and Discipline in Budget Use in South Bangka Regency, Bangka Belitung Islands Province, then Quesi I chose a theory to answer the first research question, Supervision of Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province, by having an effective Supervision system can help ensure that Supervision of Village Financial Management achieves its objectives. Implementing a supervisory system (Control) is a systematic process that takes place through four interrelated steps in the implementation of Village Finance according to R.W Griffin's supervisory management theory, Financial Supervision 1) Establish standards, 2) Measure performance (Establish standards), 3) Compare performance against standards, 4) Determine need for corrective action, a) Maintain the status quo, b) Correct the deviation, c) Change standards,

Quesi 2 Used to answer the research formulation of both supporting and inhibiting factors of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province, a conceptual definition was compiled, R.W Griffin's supervisory management theory that: 1) Adapting to Environmental Change (Adapting to environmental changes), 2) Limiting the Accumulation of Error (Limiting the accumulation of errors), 3) Coping with Organizational Complexity (Overcoming complexity), and 4) Minimizing Costs.

Quesi 3 research question To answer the third research question, efforts to overcome the inhibiting factors of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province R.W Griffin's supervisory management theory, the main responsibility of Supervision lies in 1) Operations control, 2) Financial control, 3) Structural control, and 4) strategic control.

Quesi research question 4 Village Financial Management Supervision Model in South Bangka Regency, Bangka Belitung Islands Province, to realize a participatory, transparent and accountable model selection process. Researchers use McGarvey's According to Theory (Dynamic Model) in formulating modeling to answer the 4th research question. The dynamic model is a model that can be developed to show changes in Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province. The model also replicates changes based in real time and calculates competently constantly by including several alternatives for future actions.

Based on this explanation, the author argues that a model will succeed if the level of generalization is high because the higher the generalization, the better it will be at solving problems, open solving mechanisms, existing models are likely to be developed and never end up assuming.

3. Methodology

This research uses a qualitative approach with a focus on the problem of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province. The collection of data and information in this study is carried out through snowballing techniques, where the selected informants are increasingly in line with the data and information needed, then will stop when the data and information have been considered adequate or have reached the level of information saturation (Bogdan & Bikken, 1982)

The provision of initial elements that become gatekeepers in qualitative research is very important as a guide to the direction of collecting as much information as possible, so in this study, researchers used purposive sampling with informants consisting of external and internal parties. External parties include the Chief Prosecutor of South Bangka State and the Chief of Police of South Bangka Resort. Internal parties include the Regent of South Bangka, the Chairman of the South Bangka Regency DPRD, the Regional Secretary of South Bangka Regency, the Head of the South Bangka Regency Inspectorate, the Head of the Community

Empowerment and Village Government Office (DPMPD) of South Bangka Regency, Head of the Regional Financial and Asset Management Agency (BPKAD) of South Bangka Regency, Sub-district, and Village Head.

Data collection techniques used in research are by means of interviews, documentation, and observation. Data analysis techniques include data reduction, display data, and conclusion drawing/verification,

4. Results and Discussion

a. Supervision of Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province

The enactment of Law Number 6 of 2014 concerning Villages brought a wind of change to the implementation of village government and public services to the community. In other words, the position of the village after the birth of Law 6 of 2014 is the spearhead in providing services to the community so that it is given the authority to regulate its own affairs on a local scale of the village. Regarding village financial management in South Bangka Belitung Regency, Bangka Belitung Islands Province, referring to PERMENDAGRI number 20 of 2018 concerning village financial management, covering five aspects starting from planning, implementation, administration, reporting, and accountability.

1) Establish Standards

a) Establishment of Village Financial Management Supervision Standards in South Bangka Regency, Bangka Belitung Islands Province;

Supervision of village financial management in South Bangka district refers to Permendagri 73 of 2020 concerning the supervision of village financial management. Where the supervision of village financial management in the regency/city area is carried out by the sub-district, and this is confirmed by the South Bangka regent regulation no. 52 of 2018 concerning financial management that the sub-district is obliged to foster and supervise the implementation of village finances.

b) Establishment of Standard Supervision and Technical Procedures for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province;

The important thing about standards or regulations is the existence of clear procedures and technical supervision so that there is no multi-interpretation and they are easy to understand to implement. Likewise, the establishment of standard supervisory and technical procedures for the supervision of village financial management in South Bangka Regency must be clear so that it can be implemented by the assigned stakeholders. Supervision and technical procedures for village financial management supervision in South Bangka district are clearly understandable by both the district, sub-district and village governments. Because it has been explained in detail in Permedagri 73 of 2020 concerning Village Financial Management article 6 paragraph (1) that the form of financial management supervision carried out by the district government to the village government is carried out in the form of reviews, monitoring, evaluation, examinations, and other supervision. On the other hand, management supervision standards are also regulated by the South Bangka Regent Regulation No. 52 of 2018 concerning management; Article 80 paragraph (2) only explains that the sub-district head is obliged to foster and supervise the implementation of village finances, it is not explained how the procedures and technicalities for both coaching and supervising village financial management.

c) Consistency in Setting Village Financial Management Supervision Standards in South Bangka Regency, Bangka Belitung Islands Province;

Insight into village financial management in South Bangka district, Bangka Belitung island province, has been consistently implemented regularly. However, it is still oriented to the sample, not the population, because of budget constraints, in the sense that the South Bangka Belitung district government carries out village financial management supervision only carried out to villages that have been determined, not all villages in the South Bangka regency area of Bangka Belitung Islands Province are subject to financial management supervision.

This is certainly contrary to what Griffin revealed that the purpose of control or supervision must be measurable in relation to the supervision of village financial management in South Bangka Regency, Bangka Islands Province; it must be measurable in the sense that supervision must be carried out based on population because it is certain that when there are no findings, it can be said to be measurable. However, if it is only a sample, the village that is not monitored cannot guarantee that the village has no findings.

d) The goals and objectives have defined the elements that perform, who is responsible, the locus of activity, the timing when the activity will be carried out and how the activity will be carried out.

Goals and objectives are defined by all elements carried out, who is responsible, the locus of activities, when activities will be carried out and how they will be carried out in monitoring the use of village funds in South Bangka Regency. This is important so that there is clarity in carrying out supervisory activities, which is supervised and has responsibility, what to supervise, when and how the process of activities. In addition, the clarity of this element is also so as not to occur discoordination and overlapping authority.

Supervision of village financial management is not only carried out by the district government but also by various parties, namely the village consultative body (BPD) and the community. This is in accordance with the mandate of Permendagri number 73 of 2020, article 20 and Article 23. Furthermore, basically, the implementation of supervision is carried out around the clock, in the sense that the implementation of supervision is carried out periodically according to a predetermined schedule but can be carried out directly when there are complaints from the community.

Broadly speaking, the supervision of village financial management in the South Bangka district is clear in the elements that carry it out. From the start, the party responsible for carrying out supervision is the inspectorate, and related to the locus of activities, the time of activities, and how activities will be carried out have been stated in the PKPT.

2) Measurement Performance

a) Measurement of Sustainable Performance of Financial Management Supervision in South Bangka District, Bangka Belitung Islands Province;

Supervision of Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province, is carried out on an ongoing basis because financial management regulations change. Of course, it requires regular guidance and supervision both by the Inspectorate, BPKP, Sub-district and the Village Community Empowerment Office.

b) Supervision of Village Financial management in South Bangka District, Bangka Islands Province, which is routinely carried out whether it is effective and efficient;

Supervision of village financial management carried out by the South Bangka district government, Bangka Belitung Islands Province, has been routinely carried out. The financial supervision system from the Community Empowerment and Village Government Office is an activity in the DPA DPMD South Bangka Regency, Bangka Belitung Islands Province.

Supervision is carried out to avoid delays in the establishment of Regional Head Regulations, ensure the distribution of funding to villages on time and in the right amount, avoid delays in the next stage of funding, and find out the amount of funding that has not been channelled from the Regional General Cash Account (RKUD) to the Village Cash Account (RKD) of the previous Fiscal Year.

c) Supervision and Reporting Carried Out Daily, Weekly and Monthly in South Bangka Regency, Bangka Belitung Islands Province

Supervision of village financial management in South Bangka Regency, Bangka Belitung Islands Province, is carried out annually and related to the reporting system through the SISWASKEUDES application has not been implemented in South Bangka Regency, Bangka Belitung Islands Province, so the assignment process is carried out manually. Especially for the Village Community Empowerment Office is carried out quarterly, semester and yearly. This is done to minimize mistakes made by the village government in managing village funds.

Based on the description above, supervision carried out based on performance measurement has been running constantly and continuously because changing regulations require periodic supervision and village funds; this is shown by the existence of technical regulations issued by the government and adjusted to regional needs. Supervision is carried out through monitoring and evaluation carried out by the Inspectorate, BPKP, Sub-district and Village Community Empowerment Office. There is a routine supervision system, and its performance measures have been effective and correct in Supervising Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province. Supervision of village financial management in South Bangka Regency, Bangka Belitung Islands Province is carried out annually and related to the reporting system through the SISWASKEUDES application has not been carried out in South Bangka Regency, Bangka Belitung Islands Province, so the assignment process is carried out manually. Especially for the Village Community Empowerment Office is carried out quarterly, semester and yearly; this is done to minimize mistakes made by the village government in managing village funds.

3) Compare Performance Against Standards

a) Compare measured performance with established standards

Measuring the performance of village financial management, one of the instruments of village financial management performance is documents/data from supervision by supervisory agencies, which in the future can be carried out routinely and consistently for all existing village populations to expect good and equitable village financial management performance.

b) Coordination in supervision

Supervision coordination is carried out by various parties, the implementation of which is managed by the local sub-district head by forming a financial management assistance team coordinated with APIP South Bangka Regency together with the Civil and State Administration fields at the South Bangka State Attorney's Office including the provision of guidelines, guidance, supervision,

consultation, education and training on village financial management, and the Village Community Empowerment Office in coordination with related agencies The Inspectorate and Regional Finance Agency in Supervising Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province, and coordinating with Law Enforcement Officials if there are indications of misappropriation of village fund financial management related to legal issues.

c) Enforcement actions

Enforcement actions are carried out to minimize irregularities committed in village financial management, especially those that have an impact on corruption in Village Financial Management in South Bangka Regency, Bangka Belitung Province; a strategy is needed, namely, preventive strategies carried out to increase awareness that to eradicate corruption not only from the government but also the community. The ways that are done are by socializing about the dangers of corruption and the impact that will occur. In addition, it can also be done by emphasizing the impact of corruption on each education and training carried out. So from the beginning, people have realized that corruption is the main enemy in advancing an agency or even the state; Preventive strategy means prevent. This strategy is carried out as a first step in preventing and detecting problems that arise in the government. The government has developed systems and procedures to support the prevention of future cases; Repressive strategies no longer prevent but overcome by eradicating existing corruption cases.

Based on the description above, it can be concluded that the comparison of performance with standards by measuring the performance of village financial management, one of the instruments of village financial management performance is documents/data from supervision by supervisory agencies, which in the future can be carried out routinely and consistently for all existing village populations to expect good and equitable village financial management performance. Supervision coordination is carried out by various parties, the implementation of which is managed by the local sub-district head by forming a financial management assistance team coordinated with APIP South Bangka Regency together with the Civil and State Administration fields at the South Bangka State Attorney's Office including the provision of guidelines, guidance, supervision, consultation, education and training on village financial management, and the Village Community Empowerment Office in coordination with related agencies The Inspectorate and Regional Finance Agency in Supervising Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province, and coordinating with Law Enforcement Officials if there are indications of misappropriation of village fund financial management related to legal issues. Enforcement actions are carried out to minimize irregularities committed in village financial management, especially those that have an impact on corruption in Village Financial Management in South Bangka Regency, Bangka Belitung Province; a strategy is needed, namely, preventive strategies carried out to increase awareness that to eradicate corruption not only from the government but also the community. The ways that are done are by socialization about the dangers of corruption and the impact that will occur. In addition, it can also be done by emphasizing the impact of corruption on each education and training carried out. So from the beginning, people have realized that corruption is the main enemy in advancing an agency or even the state; Preventive strategy means prevent. This strategy is carried out as a first step in preventing and detecting problems that arise in the government. The government has developed systems and procedures to support the prevention of future cases; Repressive strategies no longer prevent but overcome by eradicating existing corruption cases.

4) Considering Corrective Action

a) Maintaining the status quo (doing nothing)

Village financial management must be able to answer the needs of existing challenges. It should be shared by supervisory management with the ability to inventory all existing business processes and pour them into the control of existing supervisory risk management and continue to update according to the development of existing dynamics is still better than maintaining the status quo or doing nothing. Corrective action is defined as action taken to adjust the distorted results of real work to conform to pre-established standards or plans. To carry out corrective actions, it must be known what caused the deviation.

b) Correcting deviations

Deviations that are still under the control of administrative errors and predictable errors because supervisory management has implemented risk management well and should be given the opportunity for reprimands issued by supervisors, except for criminal irregularities that result in no longer corrections made but prosecutions for errors. Correcting irregularities in corrective consideration Village Financial Management Supervision in South Bangka District, Bangka Belitung Islands Province, is implemented based on the following steps: Establish implementation standards. Determination of measurement of the implementation of activities. Comparing the implementation of activities with standards and analyzing deviations that occur, and taking corrective actions by making improvements if there are deviations

c) Changing the standard

Changing predetermined standards in village financial management activities should not be carried out by villages and other agencies. Changes in village fund management standards must be based on supporting regulations for village fund management

implemented by the central government, which are then followed by regulations from ministries/agencies, and as technical guidelines, local governments will issue derivative regulations, usually in the form of regional regulations or regent/mayor regulations. Thus, it is necessary for the coaching and supervision process to run effectively and efficiently; it is necessary to have clarity of duties from each agency that carries out supervision in environmental management and development synergy through a coordination mechanism between the Central Government and the Governor as representatives of the Central Government and District/City Regional Governments, especially in corrective consideration of Village Financial Management Supervision in South Bangka Regency, Islands Province Bangka Belitung.

Based on the description above, it can be concluded that considering corrective actions in village financial management, village financial management must be able to answer the needs of existing challenges. It should be shared by supervisory management with the ability to inventory all existing business processes and pour them into the control of existing supervisory risk management and continue to update according to the development of existing dynamics is still better than maintaining the status quo or doing nothing. Deviations that are still under the control of administrative errors and predictable errors because supervisory management has implemented risk management well and should be given the opportunity for reprimands issued by supervisors, except for criminal irregularities that result in no longer corrections made but prosecutions for errors. Changing predetermined standards in village financial management activities should not be carried out by villages and other agencies. Changes in village fund management standards must be based on supporting regulations for village fund management implemented by the central government, which are then followed by regulations from ministries/agencies and as technical guidelines, local governments will issue derivative regulations, usually in the form of regional regulations or regent/mayor regulations.

b. Supporting and Inhibiting Factors for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province

1) Supporting Factors

a) Adapt to environmental changes

(1) Anticipating changing circumstances

Anticipating changing circumstances is a supporting factor for financial management supervision in South Bangka Regency; this is to anticipate changes in micro conditions and changes in village financial management regulations that often change; thus, the adaptability of village fund financial managers is needed.

(2) Monitor changing circumstances

Monitoring changing circumstances is a supporting factor for financial management supervision in South Bangka Regency; village financial management policies often experience changes in regulations and changing environmental conditions; thus, the ability to adapt to a changing environment and be able to anticipate changing circumstances is a supporting factor for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province.

(3) Respond to changing circumstances

Responding to changing circumstances is a supporting factor for financial management supervision in South Bangka Regency; Village financial management policies often experience changes in regulations and changing environmental conditions; this needs to be responded to by the village government; thus, the ability to respond to changing circumstances is a supporting factor for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province.

b) Limiting the Accumulation of Errors

(1) Routine supervision checks/controls

Limiting the accumulation of errors by carrying out routine control/supervision checks is a supporting factor for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province, the existence of village government control can correct deficiencies in village financial management.

(2) Closer and inherent inspection/supervision

Technically, the village government still often makes mistakes in village financial management. To minimize the occurrence of repeated mistakes carried out by coaching the village government and limiting the accumulation of errors by conducting closer and inherent examinations/supervision, thus closer and inherent checks/supervision are supporting factors for village financial management supervision.

(3) Tighter inspection/supervision from the start

Limiting the accumulation of errors in the implementation of inspections / stricter supervision from the beginning is a supporting factor for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province, because related agencies as control and correction materials for village government by managing village finances in a better direction.

2) Inhibiting Factors

An inadequate control/supervision system is an inhibiting factor in village financial management supervision in South Bangka Regency, Bangka Belitung Islands Province; should the supervision system be optimized by focusing village financial management supervision on agencies that are able to carry out financial audits and separating the field of supervision from coaching.

Inhibiting factors in supervising village financial management, namely:

- a) Intricate organizational design.
- b) Inadequate control/surveillance system.
- c) Minimize costs.

In order to improve the supervision of Village Funds, the Government has and will continue to carry out integrated, effective and efficient supervision efforts through:

- a) Regents/mayors to empower functional supervisory officers in the regions, as well as provide guidance to villages for the implementation of information disclosure in villages.
- b) Encourage regents/mayors to optimize the role of district/city and sub-district apparatus organizations in carrying out technical assistance in the implementation of the Village Government.
- c) Improve the prevention of irregularities in the use of Village Funds through the establishment of a Village Fund Escort Secretariat in districts/cities consisting of officials of the Village Community Empowerment Office, government internal audit officers (APIP) from the district/city Regional Supervisory Board (Bawasda) and police from the National Police.
- d) cooperation with the National Police through an MoU with the scope of socialization and regulation, facilitation of security, law enforcement and management of village funds, including information exchange and guidance;
- e) cooperation with the KPK, the Prosecutor's Office and BPKP to supervise the use of village funds;
- f) cooperation with universities, community organizations, and NGOs that are members of the civil society working group in monitoring and supervising the use of village funds; and
- g) increase the role of the Village Fund Task Force to control and supervise the use of village funds. In addition, strengthening the competence of assistance personnel is also carried out to strengthen the capacity of village officials in planning, budgeting, implementing, and preparing Village Fund accountability reports.

c. Efforts to Overcome Inhibiting Factors in Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province

1) Operation Control

a) Initial control/supervision of resources

In the initial control/supervision of resources in an effort to overcome inhibiting factors, Village Financial Management Supervision in South Bangka District, Bangka Province, is carried out from the beginning and emphasized to be transparent and timely, strengthen integrated planning both in the budgeting and employee recruitment systems, carry out integrated employee budgeting planning and through control of the village financial distribution administration.

b) Screening control/supervision focuses on meeting standards.

Screening control/supervision focuses on meeting standards in an effort to overcome inhibiting factors. Supervision of Village Financial Management in South Bangka Regency, Bangka Province, is carried out by placing employees in accordance with the competency standards of the position to be occupied; simple rules should be made with the Regent Regulation and its implementation guided by the Village Government Office which is carried out periodically, the assignment of examinations is adjusted to the competence of the appropriate examiners. With its field of duty, guided by the Permendagri and the Minister of Finance Regulation in terms of Village Fund Disbursement.

c) Post-action control/supervision focuses on organizational outputs.

Post-action control/supervision focuses on organizational outputs in an effort to overcome inhibiting factors. Supervision of Village Financial Management in South Bangka District, Bangka Province, is carried out through money performance of supervisory results that have been carried out and carry out follow-up actions in an effort to improve supervisory performance that is still weak, optimize coaching that leads to the achievement of a common vision and mission, monitoring and evaluating the performance of examination results that have been carried out. Carried out and carried out follow-up in an effort to improve supervisory performance that was felt to be weak, and followed up by giving a reprimand.

2) Financial Control

a) Budget Control

Budget control in an effort to overcome inhibiting factors Supervision of Village Financial Management in South Bangka District, Bangka Province, is carried out through preventive supervision, the following can be done: determine regulations related to the

system of procedures, relationships and work procedures; make guidelines/manuals in accordance with established regulations; determine its position, duties, authority and responsibilities; organizing all kinds of activities, placement of employees and division of work; determine the system of coordination, reporting, and inspection; and establish sanctions against officials who deviate from established regulations, payment of supervisory expenditures in accordance with the Annual Audit Work Program (PKPT), evaluate the APBDesa by the sub-district submitted by the village before it is stipulated in the village regulation on APBDesa, and the fulfillment of APIP's mandatory budget of 1% of the Regional Government APBD is a good control mechanism for fulfilling the achievement of supervisory output by APIP, of course, the detailed description of expenditure must be in line with the budget objectives given to achieve supervisory output targets, not only the interests of supervisory officials.

b) Other tools for financial control/supervision

Another tool for financial control/supervision in an effort to overcome the inhibiting factors of Village Financial Management Supervision in South Bangka District, Bangka Province, namely Exception management, is a supervisory technique that allows only minor deviations between planned and actual performance to get the attention of entrepreneurs. Exception management is based on the exclusion principle, the management principle that appears earliest in the management literature. The exclusion principle states that subordinates handle all routine organizational issues, while entrepreneurs handle non-routine or out-of-the-box organizational issues; Management Information System (MIS) is an informal method of procurement and provision for management; the information needed accurately and in a timely manner to assist the decision-making process and enable the planning, supervisory and operational functions of the organization to be carried out effectively; A ratio is a relationship between two numbers calculated by dividing one number by another. Ratio analysis is the process of generating information that summarizes the financial position of the organization by calculating a ratio that is based on the profit loss of the organization; A budget in an organization is a financial plan that outlines how funds in a certain period of time will be spent as well as how they will be obtained. The budget is also an official report on the financial resources that have been provided to finance the implementation of certain activities within a specified period of time, using the SISKUDES (Village Financial System) application in terms of village financial management and the SISWASKUDES (Village Financial Supervision System) application, establishing a supervisory tool/mechanism that in business processes can be integrated with the village financial management administration mechanism (even in real-time monitoring actions and transactions in village financial administration) and provide access to supervisory officials without being limited by space and time can be accessed anytime and anywhere as needed.

3) Structural Supervision

a) Bureaucratic control/supervision

Bureaucratic control/supervision in an effort to overcome inhibiting factors Village Financial Management Supervision in South Bangka Regency, Bangka Province, is carried out by ensuring that organizational work procedures are appropriate and adaptive, ensuring that organizational work procedures are appropriate and adaptive, actively involving other stakeholders who have authority in village development, reporting supervisory performance periodically to regional heads and conducting money implementation of APBDes both carried out by DPMD, Inspectorate and sub-district.

b) Decentralized control/supervision

Decentralized control/supervision in an effort to overcome inhibiting factors Village Financial Management Supervision in South Bangka District, Bangka Province, is carried out by ensuring that organizational work procedures are appropriate and adaptive, ensuring that organizational work procedures are appropriate and adaptive, actively involving other stakeholders who have authority in village development, reporting supervisory performance periodically to regional heads and conducting money implementation APBDes both carried out by DPMD, Inspectorate and sub-district.

4) Strategic Control

a) Integrate strategy and control/supervision.

Integrating strategies and controls/supervision in an effort to overcome inhibiting factors Village Financial Management Supervision in South Bangka District, Bangka Province, is contained in the direction of the strategic policy of supervision as outlined in the inspectorate's strategic plan, conducting coordination meetings between DPMD and other parties, the strategy of the unit of control/supervision we know the supervision of forms of control that are very close to and can be formed what strategies will be created, improved coordination and communication in each work unit in the South Bangka Regency government

b) Encourage employee participation

Encourage employee participation in efforts to overcome the inhibiting factors of Village Financial Management Supervision in South Bangka District, Bangka Province, by carrying out periodic individual performance measurements, providing training to employees related to village finance, increasing the capacity of village officials so that village officials fully understand the duties and responsibilities of the position that has been given, the existence of a harmonious working relationship from the Regent,

Sekda and Work Unit in the Regional Government of South Bangka Regency and Control each other and remind each other if there are errors and deficiencies in every work in the Local Government Work Unit of South Bangka Regency.

c) Develop verification procedures

Developing verification procedures in an effort to overcome the inhibiting factors of Village Financial Management Supervision in South Bangka Regency, Bangka Province, namely by reporting and monitoring regularly, optimizing the role of sub-districts, village government offices and inspectorates adjusted to their respective tupoksi, supervisory assignment levels have each task and function before the report is published, the Village Community Empowerment Office issues a Regent regulation annually which regulates the procedures for disbursement of ADD, revenue sharing of regional levy taxes and verification of disbursement files carried out by the sub-district verification team.

d. Renewal of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province

1) Theoretical Development of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Province;

The analysis used in this writing is based on the control management theory of RW Griffin through four interrelated steps, namely:

- a) Setting standards. The establishment of financial management supervision standards in South Bangka Regency, Bangka Belitung Province, has not yet been fully run; this is due to the absence of regional regulations related to the follow-up of central regulations. So Griffin's theory related to supervision can answer the problems that exist in the Bangka Belitung district that it is necessary to set standards so that supervision can be controlled.
- b) Measure performance. For control to be effective, performance measures must be valid. Daily, weekly, and monthly sales figures measure sales performance, and production performance can be expressed in terms of units of cost, product quality, or volume produced. In relation to the supervision of village financial management in the South Bangka district, supervision has been carried out on an ongoing basis.
- c) Comparing Performance Against Standards. In relation to the implementation of financial management supervision in the South Bangka district, Bangka Islands Province, the supervisory performance that has been carried out is in accordance with supervisory standards but cannot be a measure because not all villages are supervised.
- d) Consider corrective actions. In relation to the supervision of financial management in South Bangka district, Bangka Belitung Islands Province, the district and sub-district governments, when there is a mismanagement of village finances, always conduct evaluations to be used as improvements.

2) Legalistic Development of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Province;

To realize the implementation of village financial management supervision in South Bangka district, Bangka Belitung Islands Province, which is effective, efficient and sustainable, of course, there must be clear synchronization between central regulations and regional regulations. Therefore, it is necessary to have a legalistic divide. Departing from the problems and explanations that have been explained in the previous chapter, the standard for village management supervision in South Bangka District, Bangka Belitung Islands Province, refers to Permendagri 73 of 2020 concerning village financial supervision, but this is not accompanied by regional regulations or regulations of the regent of South Bangka Regency, Bangka Belitung Islands. In the sense that there is no follow-up regulation from PERMENDAGRI number 73 of 2020 in South Bangka district, Bangka Belitung archipelago, both regional regulations and regent regulations.

The implementation of financial supervision in South Bangka Regency of Bangka Belitung still refers to the regional regulation of South Bangka Regency number 5 of 2015 concerning financial management that supervises the use of Village Funds in the Inspectorate. Meanwhile, as explained in PERMENDAGRI 73 of 2020, those who supervise village management are APIP, sub-districts, BPD, communities, and information systems. Furthermore, the technical regulation from the local government of South Bangka Regency of Bangka Belitung islands is the South Bangka Regent Regulation number 52 of 2018 concerning village financial management, stating that the implementation of village management supervision is APIP and Sub-district.

Based on the considerations described above and to realize the supervision of village financial management in South Bangka Regency, Bangka Belitung Islands, the local government of Bangka Belitung Regency has changed regional regulations because they are no longer appropriate.

3) **Empirical Development of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Province;**

Departing from the main problem of ineffective supervision of village financial management in South Bangka, Bangka Belitung Province, is the budget, that supervision of village financial management in South Bangka district, Bangka Belitung Province, is carried out based on samples, not on population due to budget constraints.

Furthermore, a very fundamental problem that has not been effective supervision of village financial management in South Bangka, Bangka Belitung Province, is human resources, that village financial management carried out by villages in South Bangka district, Bangka Belitung Province is still incompetent.

Furthermore, the problem of ineffective supervision of village financial management in South Bangka, Bangka Belitung Province, is institutional. One of the institutions authorized to oversee village financial management in South Bangka district, Bangka Belitung Province, is APIP. To realize the supervision of village financial management in South Bangka Regency, Bangka Belitung Islands Province, effectively and efficiently, it is necessary to change the authority of APIP, which was previously inspected to audit.

4) **Innovative Development of Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Province;**

The implementation of village financial management supervision in South Bangka Belitung district, Bangka Islands Province, has not been effective; there are problems that must be resolved immediately; therefore, there must be breakthroughs or new innovations in the short, medium and long term. Departing from problems related to the ineffective supervision of village financial management in South Bangka Regency, Bangka Belitung Islands Province, implemented by the sub-district, for short-term solutions, an assistance team was immediately formed.

Then to minimize irregularities in village financial management, the medium-term solution is to reinforce APIP's authority which is to inspect, to audit. Furthermore, for a long-term solution, namely by establishing a sub-district level inspectorate to be more effective and efficient in supervising village financial management. And with the consideration explained above that the district inspectorate has the authority to supervise the internal district government in accordance with PP no 60 of 2008.

5. Conclusion

After conducting research and analysis on the Supervision of Financial Management in South Bangka Regency, Bangka Belitung Islands Province, for the fiscal years 2018 to 2022, the results were as follows:

- a. Supervision of Village Financial Management in South Bangka Regency, Bangka Belitung Islands Province:
 - 1) Financial management supervision standards in South Bangka Regency, Bangka Belitung Islands Province, refer to PERMENDAGRI number 73 of 2020. However, its implementation has not been fully implemented, constrained by budgets that cause supervision of village financial management in samples is not comprehensive.
 - 2) The measurement of supervisory performance carried out by the district government, as well as the sub-district in general, is appropriate, but from the perspective of village officials, it is still not optimal in carrying out village financial management, so the implementation of supervision is hampered.
 - 3) Performance comparison with supervision standards has not fully run well, supervisory standards mandate that supervision of village financial management at the sub-district level is carried out by an assistance team, but in its implementation, there is no sub-district assistance team.
 - 4) Consider corrective actions in any supervision carried out by both the district and sub-district governments; when there is mismanagement of village finances, an evaluation is carried out.
- b. Supporting and Inhibiting Factors for Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province;
 - 1) Supporting factors:
 - (1) The South Bangka Regency Government always quickly adapts to any changes in regulations related to financial management supervision.
 - (2) The South Bangka Regency Government always responds quickly to any changes to regulations.
 - (3) Always precipitate corrective actions when there are problems in village financial management.
 - 2) Inhibiting Factors:
 - (1) Supervision of village financial management is a sample, not population.
 - (2) Inadequate budget in supervisory activities.
- c. Efforts to Overcome Inhibiting Factors in Village Financial Management Supervision in South Bangka Regency, Bangka Belitung Islands Province:

- 1) Instruct all villages so that every stage of village government administration is reported to the regent.
- 2) Take preventive action with information-based supervision.

This research contributes to the concept of village financial budget management, where in the Supervision of Village Financial Management, it can utilize the control management theory of RW Griffin that includes four interrelated steps. First, setting standards is currently less optimal due to the absence of local regulations that support central regulations. Second, measuring performance has been done continuously. Third, comparing the performance against established standards, but the implementation has not been evenly distributed in all villages. Lastly, considering the necessary corrective actions where the district and sub-district governments conduct evaluations when there are errors in village financial management for future improvements.

Suggestions for future research development are essential, especially considering that this study is qualitative and therefore lacks universality. It may be worthwhile to conduct research on the same topic using different methods, analytical tools, or research samples to enhance the contribution to the development of knowledge.

Funding: This research received no external funding.

Conflicts of Interest: The authors declare no conflict of interest.

Publisher's Note: All claims expressed in this article are solely those of the authors and do not necessarily represent those of their affiliated organizations, or those of the publisher, the editors and the reviewers.

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