



DOI: <https://doi.org/10.38035/gijlss.v3i4>
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Optimizing the Village Supervisory Agency's Supervisory Mechanism Through a Participatory and Digital Approach in an Effort to Prevent Criminal Acts of Corruption in Village Development Budgets

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Abstract: Village development budget management is often vulnerable to corruption, primarily due to weak internal oversight systems at the village level. One key oversight actor, the Village Consultative Body (BPD), frequently faces structural constraints, low capacity, and limited authority in optimally carrying out its functions. Yet, the BPD plays a strategic role in ensuring transparency and accountability in the use of village budgets sourced from central government transfers, as specified in Government Regulation No. 37 of 2023. This study analyzes the weaknesses of existing oversight mechanisms and proposes optimization strategies through participatory and digital approaches. With a participatory approach, village communities are encouraged to actively participate in deliberation processes, program evaluations, and budget oversight through community forums and the involvement of vulnerable groups. Furthermore, the use of digital systems such as SISKEUDEs, SP4N-LAPOR, and social media-based innovations and QR codes in development projects provides open and real-time data access for the public. This study demonstrates that integrating institutional oversight, community engagement, and digital technology can strengthen village governance and reduce opportunities for budget corruption. Implementing this strategy requires regulatory support, ongoing technical training, and commitment from all stakeholders.

Keywords: village supervision, BPD, participatory, digitalization, Government Regulation No. 37 of 2023, budget corruption, SISKEUDEs

INTRODUCTION

Village fund corruption is a phenomenon that increasingly highlights the failures in the village financial governance system (Sutarna, 2023). The Corruption Eradication Commission (KPK) report noted that cases of misuse of village funds have continued to increase in recent years, indicating that oversight of public finances at the village level has not been optimal (Amelia, 2025). The situation indicates serious gaps in the internal and

external oversight systems for village funds, which should be used for development and community empowerment. Meanwhile, the Supreme Audit Agency (BPK) also highlighted discrepancies between budget planning and implementation in various villages. This situation reflects the failure of the oversight function as a crucial pillar of accountability in public financial management (Lubis, 2025).

The Village Consultative Body (BPD), which is normatively responsible for overseeing village governance, often remains a mere formality (Setiawan, 2024). In practice, many BPD members lack the technical capacity to understand budget details or financial accountability mechanisms. Lack of training, limited mentoring, and dependence on the village head make it difficult for the BPD to carry out its functions independently (Pratama, 2021). When internal oversight institutions like the BPD do not function effectively, the potential for misappropriation of funds increases. This demonstrates the weakness of the oversight structure within the legal and social frameworks of the village.

Village communities, as those directly impacted by the management of public funds, actually have great potential to become effective oversight actors (Syahrudin, 2023). When residents are given the space to actively participate in development planning, implementation, and evaluation, transparency will increase significantly (Making, 2021). In numerous cases, strong public involvement has proven effective in suppressing the freedom of corrupt actors because every process is openly monitored. Public participation is not only about attendance at village deliberation forums, but also about access to budget information and the opportunity to express criticism freely. Unfortunately, this pattern of participation has not yet been developed as a culture in many villages.

Digital technology is one instrument that can fill the gap in oversight functions and promote information transparency. The use of digital systems in village financial management, such as the SISKEUDES application, has been a significant breakthrough in financial administration. This system can record every budget transaction in real time and simplify the reporting process (Arianto, 2024). However, the use of technology alone is insufficient without the village officials and village supervisors' capacity to understand these digital functions. Limited digital literacy and technological infrastructure pose serious challenges in rural areas (Deswita, 2025).

Changes to village fund management regulations through Government Regulation No. 37 of 2023 open up new opportunities in the governance of transfers to regions, including villages. This regulation emphasizes the principles of effectiveness, efficiency, and accountability in the use of transfer funds, using a performance-based approach. In the village context, this means that village budgets must be managed based on clear and accountable performance indicators. Utilizing these principles requires a robust oversight system and an information system that supports broad budget data transparency. Implementing this regulation requires synergy between internal supervisors, the community, and the use of information technology (Septiana, 2021).

Previous research suggests that community involvement in village budget oversight remains very low. However, when systematically empowered, citizen participation can act as a counterweight to the village head's power. Academic studies also show that digitizing village governance can reduce the potential for corruption because data can be widely accessed and monitored, including by civil society and local media (Kawatu, 2024). The legal literature on village governance emphasizes that the key to successful oversight lies not solely in legal instruments, but in the institutionalization of transparent and accountable practices (Fajri, 2021). When legal systems and social practices work hand in hand, oversight becomes more effective and sustainable. Unfortunately, many villages still lack the understanding of how to integrate participatory and digital approaches sustainably.

Theoretically, the concept of Good Governance is a crucial foundation for building clean village governance that prioritizes the public interest (Al Ma'ruf, 2024). Principles such as accountability, transparency, participation, and responsiveness serve as benchmarks for assessing the extent to which a village manages its finances effectively (Sari, 2021). Within this framework, oversight is carried out not only by internal officials such as the Village Consultative Body (BPD) but also by the community as a form of social control. Village governments that adhere to these principles will be more resilient to corruption because decision-making is conducted transparently. The legal function, in this case, is to regulate and protect the community's right to oversee the use of public funds.

The theory of the supervisory system explains that the effectiveness of supervision is determined by a balanced relationship between internal and external control functions (Aprillia, 2023). If internal supervision, such as that carried out by the Village Consultative Body (BPD), is weak, then external supervision, such as public participation, must be strengthened to balance the system. This mechanism requires a supportive formal structure and informal mechanisms that exist within the community. The supervisory function cannot be separated from local culture and social relations that develop at the village level. When the social system supports oversight and transparency, accountability for the use of funds will increase.

Public participation theory asserts that citizens have the right and responsibility to participate in public decision-making, including budget oversight (Maritza, 2024). This involvement not only strengthens government legitimacy but also expands the scope for oversight, which was previously confined to the village elite. In the context of village funds, public participation is the last line of defense against irregularities when the legal system is ineffective. The success of this approach depends heavily on community capacity and the transparency of information from the village government. The stronger the relationship between participation and transparency, the less likely it is that budget misuse is to occur.

The conceptual framework in this study integrates institutional, social, and technological dimensions to build an effective village budget oversight system. Integration between the Village Consultative Body (BPD) as a formal oversight institution, the community as a social watchdog, and digital systems as a transparency instrument is key to promoting corruption-free villages. These three elements cannot stand alone but must operate synergistically and complement each other. When all three function optimally, the opportunity for corruption will be reduced. This model illustrates that corruption prevention is not only a matter of strict regulations, but also of active collaboration in village governance.

METHOD

This research is a normative juridical process employing a statutory and conceptual approach. The statutory approach is used to examine the applicable positive legal norms related to the management and supervision of village budgets, particularly those contained in Law Number 6 of 2014 concerning Villages, Government Regulation Number 37 of 2023 concerning the Management of Transfers to Regions, and other technical regulations such as Regulation of the Minister of Home Affairs Number 110 of 2016 concerning Village Consultative Bodies and Law Number 20 of 2001 concerning the Eradication of Corruption. The analysis will examine the conformity between these legal norms and current village budget supervision practices. Meanwhile, a conceptual approach is used to examine relevant theoretical concepts such as the concepts of good governance, public participation, and digital-based supervision in village government. It is used to formulate new ideas and strategies in building a more effective, modern, and participatory supervision system. The primary data sources in this study are primary legal materials such as laws, government

regulations, and ministerial regulations, as well as secondary legal materials in the form of scientific literature, legal journals, research reports, and relevant public policy documents. Data analysis was conducted qualitatively by interpreting legal provisions and linking them to social dynamics and village governance. Through this method, the research is directed at generating applicable normative ideas that can systematically and sustainably strengthen the corruption prevention system at the village level.

RESULTS AND DISCUSSION

Legal Regulations and Mechanisms for Monitoring Village Budgets

Law Number 6 of 2014 concerning Villages is the primary legal basis governing the implementation of village governance, including the management and oversight of village finances (Muslimah, 2025). Article 72, paragraph (1) explains that village revenue sources come from transfer funds provided by the central and regional governments, including Village Funds allocated from the APBN. This provision is reinforced by Article 26, paragraph (4), letter c, which mandates village heads to implement the principles of transparency and accountability in managing village finances. Unfortunately, the implementation of these norms is often not fully reflected in practice, especially when there is no effectively functioning oversight mechanism. The regulation should be the foundation for every village element to ensure that the budget is used for the benefit of the community in an equitable and just manner.

Changes to village fund management regulations outlined in Government Regulation Number 37 of 2023 concerning the Management of Transfers to Regions provide a new approach to regional financial governance, including village funds. This regulation establishes a performance-based approach as the primary principle for distributing and monitoring the use of transfer funds. Reporting and evaluation mechanisms are strengthened to measure the extent to which the outputs and outcomes of these funds directly impact the community. However, the implementation of this approach will not necessarily be effective if oversight at the village level still faces structural and technical obstacles. A performance-based system requires accurate data and indicators, something that is not yet fully available and understood by village officials and local supervisors. This context emphasizes the importance of strengthening local institutions such as the Village Consultative Body (BPD).

Minister of Home Affairs Regulation Number 110 of 2016 concerning the Village Consultative Body explicitly grants the Village Consultative Body (BPD) a role in overseeing the implementation of village governance (Tohawi, 2025). Article 31 stipulates that the BPD has the right to request information from the village head regarding governance, including financial management and development. This authority provides ample scope for the BPD to review and critique village budget plans and accountability reports. However, in reality, this role is often not optimally implemented due to limited human resources and a lack of understanding of financial regulations. The BPD's weak institutional capacity and independence also hamper the effectiveness of village budget oversight.

The Village Consultative Body (BPD) plays a strategic role in maintaining accountability for the use of public funds in the village, particularly in approving the Village Government Work Plan (RKP Desa) and the Village Revenue and Expenditure Budget (APBDes) (Mais, 2024). This role is affirmed in Article 55, letter d of Law No. 6 of 2014. As a representative of the village community, the BPD should serve as a bridge between the aspirations of residents and the actions of the village government. When this function is carried out actively and independently, oversight of budget use can be more effective and balanced. In many cases, problems arise because BPD members do not understand the legal and technical functions of budget documents. This reflects the importance of regular training and mentoring for BPDs so that they are able to carry out their oversight duties optimally.

The structural constraints faced by the BPD are complex, ranging from limited access to information, socio-political pressure from the village head, to minimal technical support from the local government. In some villages, the BPD does not even receive official copies of budget documents, thus lacking a strong basis for conducting oversight. Without adequate information, evaluations of budget use are less objective and tend to be normative. Furthermore, the power relationship between the village head and the BPD is often unequal due to the village head's dominance in decision-making. This imbalance makes the oversight function vulnerable to systematic weakening, both through direct pressure and through procedural neglect.

The lack of transparency in village financial reporting is a major issue hindering sound and sustainable oversight. Many villages do not publish budget realization reports openly to the public. This is despite Article 24(c) of the Village Law mandating transparency in village governance. When budget information is not freely accessible, the public cannot assess whether funds are being used according to plan and need. This lack of transparency creates a dark space that facilitates the misuse of village funds without public oversight. This practice also violates the principles of good governance, which should be implemented at all levels of government.

Low financial and legal literacy among village officials and the Village Consultative Body (BPD) also contributes to a weak oversight system. Many village officials lack a thorough understanding of government accounting principles and legal norms related to public fund management. This often leads to careless or formal processes in budget planning, implementation, and reporting. When village officials fail to understand that every budget decision has legal consequences, the potential for administrative errors and corruption is high. Low legal awareness also contributes to village officials' lack of fear of legal sanctions, which should limit the scope for abuse.

The administrative and criminal sanctions system in the context of village fund management remains ineffective, especially at the local level. Although Law Number 20 of 2001 concerning Corruption provides a firm legal basis, its implementation in the village context often fails to address the actual perpetrators. Article 3 of the Corruption Law states that anyone who, for the purpose of benefiting themselves or others, abuses their authority to the detriment of state finances is subject to criminal penalties. In village cases, proving the elements of state financial loss and abuse of authority is often difficult due to a lack of data and weak investigations at the grassroots level. This situation demonstrates that legal instruments are not yet fully present to address corruption in villages.

Law enforcement against village fund corruption is often hampered by weak institutional support for law enforcement in rural areas. Law enforcement officers often struggle to obtain administrative evidence due to irregular or deliberately concealed financial reporting. This slows down the legal process and fails to provide a sufficient deterrent effect. Furthermore, village communities that become victims of budget corruption are denied just redress due to the system's inability to take firm action against perpetrators. This situation renders law enforcement regarding village funds merely symbolic, without implementation that addresses the root of the problem. The absence of firm sanctions reinforces the cycle of budget misappropriation at the village level.

These systemic weaknesses demonstrate that oversight of village development budgets is not sufficient solely with the existence of regulations and formal institutions. Comprehensive efforts are needed to build a culture of transparency, enhance the capacity of village oversight institutions, and strengthen support for law enforcement at the local level. Institutions such as the Village Consultative Body (BPD) must be strengthened not only legally but also technically and socially to effectively carry out their oversight function. The legal system must be able to address the complex social realities of villages, not simply serve

as regulatory documents that ignore daily practices. Building an effective oversight system is a long-term investment in creating clean and integrated village governance.

Participatory and Digital Oversight Strategies for Corruption Prevention

A participatory approach to village budget oversight is a strategy that positions residents as the primary actors in controlling the use of public funds. The Village Deliberation (Musdes) mechanism is not merely a ceremonial forum, but rather a deliberative arena where residents can voice their opinions, evaluate budget plans, and oversee their implementation. When Musdes is conducted inclusively and openly, community participation serves as a counterbalance to the village head's authority. Such forums have significant potential to detect potential irregularities as early as possible. Through direct dialogue and open discussion, residents can verify the validity of activity plans, examine program priorities, and ensure that the budget is used for the community's real needs. The presence of residents in the deliberation space serves as a moral and social force that encourages accountability in village governance.

The involvement of Community Empowerment Institutions (LPM), community leaders, and vulnerable groups such as women, the elderly, and people with disabilities in village financial oversight reflects the principle of social justice. Participation should not be limited to village elites or formal officials, but must include the voices of traditionally marginalized groups. Their involvement in the budget evaluation process brings broader and more diverse perspectives to the use of public funds. Residents who directly experience the daily impacts of budget policies have the ability to assess program effectiveness in ways that cannot be measured solely through administrative indicators. Building collective awareness that every citizen has the right and obligation to participate in village financial oversight will strengthen the integrity of village governance. This effort will also erode the culture of silence and apathy that often prevails in rural communities.

The transparency of Village Revenue and Expenditure Budget (APBDes) documents is a key pillar of transparency in participatory oversight. These documents must be easily accessible to residents in simple formats and language, so they can be read and understood. Village information boards, village websites, and digital communication groups such as WhatsApp or local social media can be used to regularly disseminate budget information. The easier it is for the public to access information, the greater their opportunity to actively participate in oversight. When the public knows in detail what is planned and how the budget is used, the room for manipulation and misappropriation is reduced. This practice of transparency should be viewed as a form of respect for the public's right to information, not an administrative burden.

Digitalization in village financial governance offers significant potential to improve efficiency, transparency, and accountability in public fund management. The Village Financial System (SISKEUDES), developed by the Financial and Development Supervisory Agency (BPKP), is a digital instrument designed to record and manage village financial transactions in real time. This system facilitates recording, reporting, and auditing of fund usage, thereby minimizing errors and potential irregularities. Automating financial flows makes digital footprints more easily traceable by internal and external supervisors (Susano, 2024). Transparency is no longer a mere slogan, but is technically realized through an open and verifiable digital system. The main challenge lies in the uneven availability of human resources and digital infrastructure at the village level.

The integration of SISKEUDES with national complaint systems such as SP4N-LAPOR opens a two-way communication channel between the community and the government in overseeing village finances. Through this system, residents can report suspected irregularities or discrepancies in program implementation without having to visit

the village office in person. Furthermore, village social media and a publicly accessible transparency dashboard serve as dynamic and responsive information channels. This digital interaction fosters a culture of real-time, evidence-based oversight. Prompt and transparent complaint management builds public trust in the village government system. This process also helps village governments be more responsive to public criticism and input.

The use of simple technology like QR codes on village development project boards is an innovative step that bridges information transparency with the reality on the ground. By scanning the QR code, residents can directly access project information such as budget amounts, implementation timelines, and implementing contractors using only their smartphones. This technology is not only inexpensive and easy to implement, but also highly effective in promoting citizen involvement in direct project oversight. Residents no longer have to wait for formal reports, as information is readily available at their fingertips. This approach makes technology a tool for empowerment, not simply a symbol of modernization. Properly utilized digital technology can be a strong bulwark against corruption.

Good practices from a number of villages demonstrate that participatory and digital oversight can significantly reduce budget irregularities. Several villages in Indonesia have established community-based oversight systems integrated with digital systems, and these have proven effective in reducing the potential for corruption. These villages typically have progressive village heads, an active Village Consultative Body (BPD), and critical and information-savvy communities. This success stems from a combination of political will, openness to information, and the use of technology to support transparency. Studies like this need to continue to be developed to serve as a reference for other villages seeking to replicate similar approaches. Good practices are important not only as models but also as reminders that change is possible and achievable.

The correlation between open systems and low levels of corruption is not theoretical, but is proven in numerous independent evaluations and audit reports. Villages that practice transparency and active participation tend to have more orderly and clean financial records. An open system creates strong social oversight, where residents feel a stake in safeguarding public funds. Social sanctions arising from residents' distrust of village officials have proven to be effective moral pressure to prevent irregularities. Oversight is no longer the exclusive domain of officials but has become a collective community movement. A transparent social environment also creates a healthier, more service-oriented local political climate.

Strengthening human resource capacity in villages is crucial to support participatory and digital oversight strategies. Regular training for the Village Consultative Body (BPD), village officials, and community groups on basic information technology and budget management skills will enhance the effectiveness of the systems being developed. Providing technology is not enough; ensuring that those using it have an adequate understanding and competency is also crucial. Such training should be based on local needs and tailored to the conditions of each village. This process must be implemented continuously to ensure that digital and participatory transformation is not temporary. Capacity building also strengthens village officials' confidence in carrying out their oversight functions independently and professionally.

Regional governments and the Ministry of Villages have a crucial role in mainstreaming e-governance in villages as part of bureaucratic reform. Consistent policy, budgetary, and technical support are essential to ensure that digitalization becomes more than a fleeting project, but an integral part of a well-established system. Initiatives such as digital village competitions, incentives for transparency, and recognition of good practices will motivate villages to innovate in governance. The central government must also ensure that the existing regulatory framework supports participation and information transparency. By

building a healthy and collaborative oversight ecosystem, village governments can become clean, responsive, and trusted institutions for their citizens.

CONCLUSION

Village budget oversight still faces serious challenges, particularly in terms of the effectiveness of the Village Consultative Body (BPD) as an internal supervisor of village government. The authority granted by Law Number 6 of 2014 concerning Villages has not been fully accompanied by capacity building and systemic support for the BPD. Lack of financial and legal literacy, as well as limited access to budget data, makes oversight less than optimal. Meanwhile, participatory and digital approaches show significant potential in preventing budget irregularities and building more transparent governance. The use of technologies such as SISKEUDES and SP4N-LAPOR, as well as community involvement in evaluative forums, can create a more accountable environment. Recent regulations, such as Government Regulation Number 37 of 2023 concerning the Management of Transfers to Regions, provide a legal basis that needs to be implemented comprehensively and consistently so that its benefits can be felt at the village level.

Concrete steps must be taken immediately to strengthen the village's financial oversight and governance system, starting with regulatory revisions that strengthen the role of the Village Consultative Body (BPD) both normatively and practically. Regulatory adjustments should accommodate a more active, transparent, and data-driven oversight authority. The government should also mandate the use of digital systems in all village financial processes so that every transaction is recorded and audited in real time. Ongoing technical training and mentoring for village officials and communities are essential to ensure effective digitalization. Community involvement must be enhanced through open, technology-based oversight forums, where residents have direct access to information and can provide input on budget implementation. Changes to the oversight structure, based on collaboration between the government, the community, and technology, will lead village governance toward a cleaner, more transparent, and fairer direction.

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