

MANAGEMENT OF VILLAGE FUNDS IN HANDLING THE IMPACT OF COVID-19: A REVIEW OF GOOD GOVERNANCE IN LEGAL CONTEXT

Kristiyono Ferry^{1*}, Sjaifurrachman², Moh. Zeinudin³

^{1,2,3}Master of Law, University Wiraraja, Sumenep, Indonesia

E-mail: bojesferi@gmail.com, sjaifurrachman@wiraraja.ac.id, zain.fh@wiraraja.ac.id



| Article Info | Abstract |
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| <p>Article History</p> <p>Received: May 30, 2023</p> <p>Accepted: June 30, 2023</p> <p>Keywords: Good Governance, Village Funds, COVID-19 Response.</p> | <p>The Village Funds are utilized to finance the administration of government, development, community empowerment, and social activities, with the primary focus during this pandemic being on financing community development, empowerment, and Covid-19 response for rural areas. This practice is regulated by the Indonesian Minister of Finance Regulation Number 222/PMK.07/2020 and implemented with the principles of Good Governance. The research employs a juridical-normative research method to examine two legal issues: whether the reallocation of Village Funds (DD) for Covid-19 response complies with Good Governance principles, and the legal implications of relocating Village Funds (DD) for Covid-19 response if not in line with Good Governance principles. The research aims to analyze the compliance of the Village Funds' reallocation for Covid-19 response to Good Governance principles and evaluate the legal consequences if not adhered to. The findings indicate that the reallocation of Village Funds (DD) for Covid-19 response aligns with Good Governance principles. The use of these funds for handling Covid-19 is regulated by Permendes No. 11/2019 concerning the Utilization of Village Funds 2020, along with various other regulations, including Perppu No. 1 of 2020, Presidential Decree No. 54 of 2020, and PMK No. 40/PMK.07/2020. However, if the reallocation of Village Funds (DD) does not adhere to Good Governance principles, it may lead to serious legal consequences. In accordance with Permendagri No. 113 of 2014 concerning village financial management, misuse of Village Funds during the Covid-19 pandemic is prohibited and may result in administrative sanctions, such as verbal or written warnings, or even dismissal, in accordance with Law No. 31 of 1999.</p> |

Abstrak

Dana Desa digunakan untuk membiayai penyelenggaraan pemerintahan, pembangunan, pemberdayaan masyarakat, dan kemasyarakatan, dengan prioritas utama pada masa pandemi ini adalah membiayai pembangunan dan pemberdayaan masyarakat, serta penanganan Covid-19 bagi warga desa. Praktik ini diatur dalam Peraturan Menteri Keuangan Republik Indonesia Nomor 222/PMK.07/2020 dan dilaksanakan dengan prinsip Good Governance. Penelitian ini menggunakan metode penelitian yuridis normatif atas dua isu hukum yaitu apakah pengalihan Dana Desa (DD) dalam penanganan dampak Covid-19 sesuai dengan Prinsip Good Governance, dan bagaimana akibat hukum relokasi Dana Desa (DD) dalam penanganan dampak Covid-19 jika tidak sesuai dengan prinsip Good Governance. Tujuan penelitian adalah menganalisis ketaatan pengalihan Dana Desa (DD) dalam penanganan Covid-19 terhadap Prinsip Good Governance dan mengevaluasi konsekuensi hukum jika tidak patuh terhadap prinsip tersebut. Hasil penelitian menunjukkan bahwa pengalihan Dana Desa (DD) dalam penanganan dampak Covid-19 telah sesuai dengan Prinsip Good Governance. Penggunaan dana desa untuk penanganan Covid-19 diatur sesuai dengan Permendes No 11/2019 tentang Penggunaan Dana Desa 2020 dan

berbagai peraturan lainnya, termasuk Perppu No. 1 Tahun 2020, Perpres No. 54 Tahun 2020, dan PMK No. 40/PMK.07/2020. Namun, jika pengalihan Dana Desa (DD) tidak sesuai dengan Prinsip Good Governance, maka akan menimbulkan akibat hukum yang serius. Sesuai dengan Permendagri Nomor 113 Tahun 2014 tentang pengelolaan keuangan desa, penyalahgunaan Dana Desa pada masa pandemi Covid-19 merupakan perbuatan yang dilarang dan dapat dikenai sanksi administratif, seperti teguran lisan, teguran tertulis, atau bahkan pemecatan sesuai dengan Undang-Undang No. 31 Tahun 1999.

Kata Kunci: *Good Governance, Dana Desa, Penanganan COVID-19*

I. INTRODUCTION

Villages and sub-districts are the lowest administrative units under district/city governments (Nurcholis, 2011). Law Number 6 of 2014 concerning Villages (Village Law) strengthens the position of the village government in administering government in Indonesia. The village government has the authority to manage its own household and also receives authority from the government above it, namely the regional government and the central government (Mongilala, 2016). The Village Government has a strategic role as a gateway between the Central Government and the Regency Government and the Village population in regional development, especially in the Village. One of the important roles of the Village Government is as a liaison between the Central Government and Village residents in the distribution and management of Village Funds, where the Village Government is the main actor in managing Village Funds. The success of the Village Government in administering government and managing Village finances will be reflected in the development that has been successfully realized in the Village. The Village Law provides broad authority to villages in various aspects, such as administering village governance, implementing village development, developing village communities, and empowering village communities based on community initiatives, rights of origin, and village customs.

Village autonomy is the right, authority and obligation of the village to regulate and manage government affairs and the interests of its own community. Sources of village income include Village original income, allocation of State Revenue and Expenditure Budget, share of regional taxes and levies, allocation of Village funds from balancing funds, financial assistance from Provincial and Regency/City Regional Revenue and Expenditure Budgets, grants and donations from third parties, as well as other legitimate village income. Village financial management is carried out through the Village Revenue and Expenditure Budget (APBDes) which is prepared by the village head. Village financial management must be guided by the principles of transparency, accountability and participation, and implemented in an orderly and disciplined manner with respect to the budget. Village Fund (DD) is one of the sources of village income that is specifically regulated, sourced from the State Revenue and Expenditure Budget. The management of DD must be carried out in an orderly manner, comply with laws and regulations, efficiently, economically, effectively, transparently and responsibly by taking into account the sense of justice and propriety and prioritizing the interests of the local community.

During the Covid-19 pandemic, there is a renewal of laws and regulations in the priority use of Village Funds (Iswahyudi, 2022), a portion of village funds is allocated for handling Covid-19 for village communities. Village Direct Cash Assistance (BLT Desa) is given to poor or incapable families in villages to reduce the economic impact of the Covid-19 pandemic. The local government also provides funding support for health spending and other priorities in handling the Covid-19 pandemic. In managing village finances, the village head is assisted by the Village Financial Management Technical Executor (PTPKD). PTPKD comes from elements of village apparatus such as village secretaries, section heads, and treasurers. Village Fund allocations received by each village must be properly accounted for. DD management must also be transparent to achieve village development and independence goals.

Village financial management must be carried out with the principles of transparency, accountability and participation and carried out in an orderly and disciplined manner with respect to the budget. DD received by the village is an important financial resource that must be managed effectively and efficiently. The village head as the Head of the Village Government has an important role in managing village finances and representing the village government.

The Village Government and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration issued various regulations regarding the handling of Covid-19 in villages. The regulation covers the management of the Village Fund (DD) for direct cash assistance (BLT) to the poor in the village. The readiness and alertness of the village government in distributing BLT is very important and must be based on the principles of good governance, including transparency, accountability and compliance with regulations. For example, PMK Number 92 of 2021 states that the distribution of Village Funds is carried out through deductions from Village Funds at the district/city level and distribution of the deducted funds to the RKD. Presidential Regulation Number 104 of 2021 also stipulates the use of DD for social protection programs, food security, support for handling Covid-19, and other priority sector programs. If there is an abuse of Village Funds in handling Covid-19, the village government can be subject to administrative sanctions in the form of verbal and/or written warnings, even dismissal. Communities can report any indications of misuse of village funds through the local Village Consultative Body (BPD), the Supra-Village Government (District), or the Ministry of Home Affairs' Complaints and Aspirations Facility (SaPa).

The principles of good governance in managing Village Funds are used as a benchmark for village government performance in handling Covid-19 through BLT and other social assistance. It is hoped that the Village Fund can help the community survive and improve their welfare during the pandemic, especially for the poor and the poor. Management of Village Funds must be in accordance with various applicable laws and regulations, and the implementation of these policies is considered good if they run according to the provisions and principles of Good Governance. Therefore, research on the Principles of Good Governance in Village Fund Management (DD) in Handling the Impact of Covid-19 is relevant for assessing village government performance in managing Village Funds during a pandemic.

II. RESEARCH METHODS

This normative juridical law research uses a statute approach (Susetiyo et al., 2019), in which laws and regulations related to existing legal issues are the focus of the review (Mamudji, 2014). Apart from that, the problem approach also uses Supreme Court decisions Number 37/PUU-XVIII/2020 and Number 49/PUU-XVIII/2020. By using this approach, researchers try to find ideas, concepts, and legal principles that are relevant to the legal issues being studied (Marzuki, 2013). The legal materials used in this study consist of primary legal materials and secondary legal materials. Primary legal materials have priority authority and consist of laws and regulations related to research legal issues, which include Law Number 6 of 2014 concerning Villages, Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages, Government Regulation No. 60 of 2014 (amended by PP No. 22 of 2015 and Government Regulation Number 8 of 2016) concerning Village Funds Sourced from the APBN, Regulation of the Minister of Finance of the Republic of Indonesia Number 94/PMK.07/2021 concerning Amendments to Regulation of the Minister of Finance Number 17/Pmk. 07/2021 concerning Management of Transfers to Regions and Village Funds for the 2021 Fiscal Year in the Context of Supporting the Handling of the Corona Virus Disease 2019 (Covid-19) Pandemic, Presidential Decree of the Republic of Indonesia Number 12 of 2020 concerning Stipulation of Non-Natural Disasters against the Spread of Corona Virus Disease 2019 (Covid-19), Regulation of the Minister of Finance Number. 69/PMK.07/2021 concerning Amendments to Minister of Finance Regulation Number. 222/PMK.07/2020 concerning

Village Fund Management, and Circular Letter Number SE-7/PK/2021 concerning Acceleration of Village Fund Distribution for Direct Village Cash Assistance for the 2021 Fiscal Year.

III. RESULTS AND DISCUSSION

Transfer of Village Funds (DD) in Handling the Impact of Covid 19 in the Perspective of the Principles of Good Governance

The transfer of Village Funds (DD) in handling the impact of Covid-19 aims to provide Direct Cash Assistance (BLT) to the poor in the village, with reference to the principles of Good Governance (Herdiana, D., Wahidah, I., Nuraeni, N., & Salam, 2021). This is regulated by the Regulation of the Minister of Villages and Development of Disadvantaged Regions and Transmigration (Permendes PDDT) Number 6 of 2020 concerning Amendments to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 11 of 2019 concerning Priority for Using Village Funds in 2020. It is important for the village government (gampong) to prepare and distribute BLT in an orderly, fair and appropriate manner, namely right on target, right on person, on time, on the right process, and right on administrative reports. The Village Law is the main reference in mapping village authority, giving villages the opportunity to plan, implement and evaluate development in accordance with village interests. Village authority is defined as the power and rights in making decisions and organizing the community (Yuningsih, H., Kridasakti, SW, Fadli, M., Majid, A., & Jayasenastri, 2022). Village funds can be used based on village typology and village progress levels. The government allocates village funds for poverty alleviation, increasing access to economic resources, and supporting village community economic activities. Utilization of village funds also includes community empowerment through the formation and facilitation of productive economic business groups, women, farmers, the poor, fishermen, craftsmen, observers and child protection, and youth.

The condition of the Covid-19 pandemic has led to the latest regulations regarding the use of village funds for disaster management (Iswahyudi, 2022). The priority for using village funds in 2021 is directed at reducing the social and economic impacts of the community and the hampered village development due to the pandemic. Apart from that, village funds can also be used for direct cash assistance to the poor in the village and activities to deal with the Covid-19 pandemic. The handling of Covid-19 in the village is adjusted to the instructions of the Task Force for Handling Covid-19. The use of village funds can be directed towards the prevention and handling of Covid-19, Village Cash Work Intensive (PKTD), and Direct Cash Assistance. Perppu Regulation No. 1 of 2020 and other regulations provide a legal basis for the use of village funds in dealing with the impact of the Covid-19 pandemic.

Management of Village Funds based on Laws, Government Regulations, Ministerial Regulations, and Regional Head Regulations is the implementation of Central Government policies to strengthen villages (Fahri, 2017). The implementation of this policy is considered good if the three perspectives run smoothly and are in accordance with the laws and regulations that govern them. If one perspective is not going well, this shows that the implementation of the Village Fund management policy is not in accordance with applicable regulations. The Village Fund Allocation (DD) given to each village every year must be carried out with good accountability. Financial accountability is important in the use of funds, including DD. In the past, villages received only limited financial assistance for development, and management was relatively simple. However, since the implementation of the village fund allocation policy, the village now receives a sizable budget allocation and manages it independently. Therefore, The Human Resources who manage these funds must be prepared by the Village Head by adhering to the principles of good governance. In managing village finances, the principles of good governance must be applied, namely transparency, accountability, and community participation. Village financial management must be carried out in an orderly and budgetary manner and last for one fiscal year, from 1 January to 31 December. Allocation of Village Funds, as a source of village finance from central and

regional financial balance funds, must be used effectively and efficiently to empower communities affected by Covid-19. Village financial management must be carried out in an orderly and budgetary manner and last for one fiscal year, from 1 January to 31 December. Allocation of Village Funds, as a source of village finance from central and regional financial balance funds, must be used effectively and efficiently to empower communities affected by Covid-19. Village financial management must be carried out in an orderly and budgetary manner and last for one fiscal year, from 1 January to 31 December. Allocation of Village Funds, as a source of village finance from central and regional financial balance funds, must be used effectively and efficiently to empower communities affected by Covid-19.

The transfer of Village Funds in handling the impact of Covid-19 must be based on the principles of good governance, namely transparency, participation (Fitriana, Z., Maeyangsari, D., & Wahyudi, 2021), and accountability. The implementation of good governance during the Covid-19 era was also considered to have had an impact on success in Asia in financial management (Indrajit Pal, 2022). Transparency means that all information regarding the transfer of funds must be accessible to the public, so that the implementation and results can be clearly known. Participation means that the community is actively involved in using the Village Fund to help those affected by Covid-19. Accountability means that the government must be responsible for the implementation and distribution of village funds to affected communities. The use of Village Funds for handling Covid-19 must be carried out according to the principles of good governance so that the implementation and use can be accounted for in accordance with applicable laws and regulations. If not, then these funds can be misused and lead to criminal acts of corruption. Therefore, the application of the principles of good governance is very important in transferring Village Funds for handling Covid-19. The application of Good Governance in the Management of Village Funds can provide a level of trust for the government and make it easier to obtain funding sources from the government for clarity on village programs (Iswahyudi, 2022).

Law Number 2 of 2020 regarding the Stipulation of Government Regulation in Lieu of Law Number 1 of 2020 concerning State Financial Policies and Financial System Stability for Handling the 2019 Corona Virus Disease (Covid-19) Pandemic and/or in the Context of Dealing with Threats that Endanger the National Economy and/or Financial System Stability to Become Law (Indonesia, 2020) still needed to ensure the legality and legitimacy of policy making in dealing with the negative impact of Covid-19. Unlike the civil emergency, war emergency and military emergency which have a certain deadline, the Covid-19 pandemic requires continued handling steps. Therefore, the application that tests the validity of Law 2/2020 has no legal basis. The entire legal considerations show that all the arguments in the petition are groundless according to law. The applicants have filed a formal and material constitutional review regarding Perppu Number 1 of 2020 concerning State Financial Policies and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or In the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability to Become Law (UU No. 2 of 2020). The formal review highlighted that the constitutional procedure for ratifying the Perppu was not followed by involving the DPD and concrete virtual meetings. The material review involves various articles in Law no. 2 of 2020, including the title and attachments, which are considered to create legal uncertainty and potential violations of the constitutional rights of applicants and citizens in general. The Constitutional Court was asked to provide a conditional interpretation to protect the constitutionality of Law no. 2 of 2020. The transfer of Village Funds (DD) in handling the impact of Covid-19 has been carried out in accordance with the principles of good governance, by applying transparency, accountability and responsiveness, as well as the rule of law in force. Village financial management based on these principles is carried out in one fiscal year, from January 1 to December 31, in accordance with the Regulation of the Minister of Home Affairs Number 113 of 2014.

Legal Consequences of Relocating Village Funds (DD) in Handling The Impact of Covid 19 If It Is Not in Accordance with The Principles of Good Governance

The Village Fund from the APBN is one of the important points in the Village Law Number 6 of 2014. The Village Fund shows the state's attention to the village and provides recognition of the origin rights and local authority of the village. This distribution of funds has been going on for 3 years. Permendagri Number 113 of 2014 states that the village head holds the authority to manage village finances. During the Covid-19 pandemic, the Village Fund was refocused on handling Covid-19. The Village Government allocates part of village funds for handling Covid-19. Amendments to Minister of Finance Regulation No. 94/PMK.07/2021 provide funding support for health spending to deal with the Covid-19 pandemic (Suparman, 2021). During a pandemic, diverting the Village Fund budget without community participation, which usually violates the principles of good governance, is considered not to violate the law because the focus is on saving social, economic and health related to the pandemic. Several cases of misuse of village funds by the village head emerged. The Village Law provides privileges in the form of large funds, village head income, and authority in managing village finances.

Corruption in the management of Village Funds occurs because village heads and village officials have direct access to fund management. The modus operandi of corruption includes making budget plans above market prices, financing buildings from other sources, falsifying proof of payment, and purchasing office inventory for personal gain (Lituhayu, 2019). Attention is needed in the management of Village Funds to prevent misuse and ensure the effectiveness and transparency of their use, especially during a pandemic that requires proper prioritization and handling. Administrative sanctions or dismissal must be applied to perpetrators of misuse of village funds to provide a deterrent effect and enforce the rule of law. The criminal act of corruption has been regulated in Law Number 20 of 2001 concerning Amendments to Law no. 31 of 1999 concerning the Eradication of Corruption Crimes. Article 2 regulates criminal threats for perpetrators of corruption that can harm state finances. Criminal threats can be in the form of life imprisonment or a minimum of 4 years with a minimum fine of 200 million to a maximum of 1 billion rupiah. In certain circumstances, death penalty can be imposed. In managing village funds, governed by several regulations such as PP No. 43 of 2014, PP no. 60 of 2014 (which was amended by PP No. 22 of 2015 and PP No. 8 of 2016), as well as Permendagri No. 113 of 2014. However, there are unscrupulous village officials who commit violations in the management of village funds, including misuse and embezzlement of funds, as well as the management of village funds which is often stalled because they cannot be properly accounted for must become the concern of the central government to be resolved immediately (Bunga, M., Aswari, A., & Djanggih, 2018).

The most recent case regarding village funds received decision Number 49/PUU-XVIII/2020, which rejected a request related to several articles in Law no. 2 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Covid-19 Pandemic. This decision resulted in several officials having immunity from criminal, civil and state administration charges related to the use of state funds without going through an audit by the BPK or other law enforcement agencies (Reininda, V., Maulana, MI, & Putri, nd). The process of managing village funds is prone to corruption in planning, accountability, monitoring and evaluation, implementation, and procurement of goods and services. This bad governance clearly has an impact on losses (Jason Scharfman, 2014). Modes of corruption include making budgets above market prices, financing projects with village funds even though they come from other sources, withholding funds by unscrupulous officials, and so on.

The principle of "one village, one plan, one budget" is regulated in the Village Law to empower villages and fulfill citizens' rights to basic services and reduce poverty. (Suharto, 2018). However, an increase in village-managed resources increases the risk of funds diversion. Abuse occurs because of opportunity, pressure, and attitudes or characters that exist in the "Fraud Triangle". Therefore, prevention and escort in village development must be carried out actively by the government and village communities. Factors causing corruption include the lack of community involvement in planning and monitoring processes, limited competence of village heads and village officials, weak village institutions, and high

political costs in village head elections. Community access to information and being actively involved in village development is also limited, even though the Village Law regulates community rights and obligations in this regard (Aprilia, R. & Shauki, 2020).

IV. CONCLUSION

The transfer of Village Funds (DD) in handling the impact of Covid-19 is based on the Principles of Good Governance. Village funds from the APBN are used to empower rural communities, reduce poverty, and increase economic access in accordance with the RPJMDesa and RKPDesa every year. The use of village funds for handling Covid-19 is regulated by various regulations, including Perppu No. 1 of 2020, Presidential Decree No. 54 of 2020, PMK No. 40/PMK.07/2020, as well as instructions from the Minister of Home Affairs. The village funds can be used for the prevention and handling of Covid-19, Village Cash Work Intensive (PKTD), and Direct Cash Assistance by following the principles of Good Governance. However, if the transfer of village funds does not follow these principles, it can result in legal consequences, including administrative sanctions in the form of verbal or written warnings, suspension, or permanent dismissal. These violations can also be included in the category of corruption in accordance with Law no. 31 of 1999 concerning the Eradication of Criminal Acts of Corruption which includes abuse of authority and harms state finances.

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