

ANALYSIS OF VILLAGE GOVERNANCE IN KEBANGGAN VILLAGESUMBANG DISTRICT, BANYUMAS DISTRICT¹ Lulu Dwi Setyani, ² Suryoto, ³ Emilius Gudonohadi¹Student of Wijayakusuma University, Purwokerto^{2,3}Lecturer at Wijayakusuma University, Purwokerto¹luludwisetyani@gmail.com, ²suryoto@gmail.com, ³emiliusgudonohadi@gmail.com

ABSTRACT

This research is entitled "Analysis of Village Good Governance in Kebanggan Village, Sumbang District, Banyumas Regency". The purpose of this study is to describe and explain Good Governance in the Village of Kebanggan, Subdistrict of Sumbang. This study used descriptive qualitative method. Determination of informants was determined by purposive sampling method. Data was collected by means of in-depth interviews, observation and documentation. The results of the research used interactive analysis methods and the validity was tested by triangulation of sources. The results of this study indicate that village good governance in Kebanggan Village has not been fully implemented because in the aspect of accountability the realization of the use of the budget is still not optimal, this occurs due to the lack of village government in exploring village potential and the presence of the Covid-19 virus which is another inhibiting factor in equitable development. village. Then in the aspect of openness of budgeting, there is no direct access for the community and there has been no good response from the village government if suggestions and criticisms are submitted directly to individuals. In terms of the rule of law, village regulations that have been made are not studied and socialized to the wider community and there is rarely a general village regulation. Furthermore, in the aspect of participation, it is quite good but in this case attendance is not 100% due to the inaccuracy of the village government in determining the time for deliberation and the lack of absorption of community aspirations due to the lack of forums and the lack of village government in embracing the community so that public trust begins to decline. Meanwhile, in the aspect of transparency, the Kebanggan Village government is quite good because in every activity the village government has installed budget infographic boards, project boards and inscriptions that contain the amount of the budget and the activities carried out. Meanwhile, the implications that can be given are as follows: to explore the wider potential of the village, the village government and the community should work together to develop a village. To deal with public ignorance about village regulations that have been made, the village government should increase work capacity, especially the head of the village in carrying out their duties and functions. Then regarding the decline in public trust, responding to this the village government should be able to maintain commitment to the public by attending every routine RT/RW meeting as well as adding suggestions and criticism boxes to bridge the community who want to express their aspirations individually or directly without going through an institution.

Keywords; Analysis, good governance, Pride Village.

A. INTRODUCTION

The birth of Law Number 6 of 2014 concerning villages has opened opportunities for villages to become independent and autonomous. Autonomy, what is meant, is the autonomy of the village government in conducting village financial management. In this case, the village is given the authority to organize and manage government affairs, public interest based on community initiatives, rights of origin, customs, and soc-cultural values of the village community to be able to make changes so that we make better progress.

Therefore, the existence of good governance (good governance) has now become a central issue coveted by all citizens. But if you look at the reality at this time, the implementation of life there is still there in many countries, especially in the context of various local government problems. Especially in the implementation of duties and authorities in realizing good governance as a whole. This is inseparable from the role of government that has not been able to create a good climate for society, such as the government's lack of openness to provision of complete information to the public or public financial management and in making policies.

Good governance is a solid administration of government and, responsible, and effective and efficient, by maintaining a balance of constructive synergy between the state domain, the private sector and society. Furthermore, in the implementation of local autonomy at the village level, neither will be strong and beneficial to society if it is not supported by application of good governance principles such as accountability, transparency, openness, rule of law, participation (Sedarmayanti, 2012:7).

In this case, the management of the Village Fund is in accordance with the priorities and well considered to be a form of decentralization to encourage creating good governance. However, in managing its finances, facilities are not only related to supporting regulations and facilities, but inadequate infrastructure. But it also requires human resources who have competence and commitment that can be relied upon. We realize that the village head and village apparatus mostly only have standard school education, so knowledge of accounting and administration of village financial management is relatively low. This matter often makes it difficult for village officials to keep records of village financial transactions and to keep important documents in the village archives.

In managing village finances in the Kebanggan Village District, the contribution of Banyumas Regency is based on the priority scale at the hamlet level, which is then determined by the musrenbangdes (planning deliberation), village development). Furthermore, APBDesa must be reported by the village team in stages to the level facilitation team Country District. This periodic monitoring is carried out once a month by reporting online activities or programs that are currently run on the omspan website, which can only be accessed by related parties.

Efforts to carry out equitable development are little by little, carried out by the village government, but in 2020 there are delays in the transfer of Village Funds from the center. Disbursement of funds requires up to 1 (one) month or longer. According to Luthfy Latief, Director of Facilitation of Utilization of Disadvantaged Village Funds and Transmigration at the meeting of Bappeda of Kulon Progo Regency from 27 to July 29, 2021. Priority for the use of Village Funds is based on Village Government PDTT Number 13 of 2020, recovering the appropriate national economic recovery village authority, national priority programs according to village authority, and adapting to new habits. The problem of delays in the distribution of village funds among others, namely the process of preparing regional government regulations, local elections, and village elections, additional distribution requirements other than those stipulated by the Ministry of Village PDTT and other technical constraints. The following is a detailed table of changes in village income. The pride of Sumbang District, Banyumas Regency 2020.

Table 1. Details of changes in Pride Village Income for 2020.

	Before Change	After Change
Village Income		
1. Village Original Income	Rp. 257.700.000,00	Rp. 257.700.000,00
2. Transfer Income	Rp. 2.545.700.139,00	Rp. 2.484.893.144,00
- Village Funds	Rp. 1.235.075.000,00	Rp. 1.224.268.000,00
- Profit -Sharing Taxes and levies	Rp. 68.109.527,00	Rp. 68.109.527,00
- ADD	Rp. 487.515.612,00	Rp. 487.515.617,00
- Provincial Financial Assistance	Rp. 55.000.000,00	Rp. 5.000.000,00

- District Financial Assistance	Rp. 700.000.000,00	Rp. 700.000.000,00
3. Other Income	Rp. 4.440.000,00	Rp. 4.440.000,00
Total Income	Rp. 2.807.840.139,00	Rp. 2.747.033.144,00

(Data source: Printed by Siskeudes About Village Budget and Expenditures Pride 31/8/2020 At 10:40:25)

If seen from the table above, this budget year decreased decreases and changes in the acquisition of the village income and expenditure budget in Pride Village. This is due to the COVID-19 outbreak that hit Indonesia. Therefore, the acquisition of a village transfers income. The price of Sumbang District decreased from Rp. 2,545,700,139.00 to Rp. 2,484,893,144.00. The transfer income group consists of: Village Fund (DD), Regional Tax and Retribution Revenue Sharing, Village Fund Allocation(ADD), Provincial Financial Assistance and District Financial Assistance.

So the total revenue budget for Pride Village, which originally amounted to Rp. 2,807,840,139.00 decreased to Rp. 2,747,033,144.00 after it was done. Furthermore, for village spending, which originally amounted to Rp.2,906,222,513.00 decreased to Rp. 2,845,415,518.00.

Therefore, there are several budget cuts made by the Pride Village government, especially the budget for development activities of the village facilities to be for handling of the covid-19 virus.

Table 2. Expenditures Details Before Changes were made.

Village Shopping	
a. Field of Administration of Village Government	Rp. 310.427.365,00
b. Field of Implementation of Village Development	Rp. 1.612.630.355,00
c. Village Community Development Sectord	Rp. 271.404.793,00
d. Village Community Empowerment Secret	Rp. 26.000.000,00
e. Disaster Management, Emergencies, and Urge the Village Shopping Amount	Rp. 185.750.000,00
Total Shopping	Rp. 2.906.222.513,00

(Data source: Printed by Siskeudes About Village Budget and Expenditures Pride 31/8/2020 At 10:40:25)

Table 3. Description of Changes in Village Spending for the 2020 Fiscal Year

Description	Budget (Rp) Originally	Budget (Rp) Becomes	Increased/(Decreased)
SHOPPING			
Expenditures for Personnel	616.580.772,00	625.371.132,00	8.790.360,00
Expenditures for Goods & Services	283.454.478,00	287.951.031,00	4.496.553,00
Expenditure for Unexpected Shopping	1.372.237.268,00	1.214.950.355,00	(157.286.913,00)
	573.143.000,00	717.143.000,00	144.000.000,00
AMOUNT OF SHOPPING	2.845.425.518,00	2.845.425.518,00	0,00
SURPLUS/(DEFICIT)	(98.382.374,00)	(98.382.374,00)	0,00

(Data source: Printed by Siskeudes About Village Budget and Expenditures Pride 31/8/2020 At 10:40:25)

Furthermore, the amount of the village budget has changed, namely the budget on personnel expenditures, goods & service expenditures, capital expenditures, and unexpected spending. It can be seen from the table above, if Shopping Employees increased Rp. 8,790,360.00, spending on goods & services increased by Rp. 4,496,553.00, Capital Expenditures increased to Rp. 157,286,913.00 and ShoppingU increased Rp. 144,000,000.00.

Therefore, giving funds to villages that are so large becomes the responsibility and the responsibility of the village government to carry out governance properly and responsibly. With conditions, this means that the transfer of funds becomes important to maintain or guarantee achievement of minimum public service standards. Based on that information obtained from one of the village officials, in each implementation process financial management in Pride Village, Sumbang District, Regency Banyumas always involves the active role of the community and stakeholders, so that activities become transparent. But this is not yet known from another point of view such as society, because when viewed in practice, the community has not been fully involved in the decision-making process, either directly

or indirectly, and lack of oversight and evaluation evaluations carried out by the community to the village government in the village pride of Sumbang District, Banyumas Regency. So, the author is interested in conducting research entitled "Analysis of GoodVillage Governance in Pride Village, Sumbang District, RegencyBanyumas.B. Mass Restrictions

B. METHODS

The research method used in this research is qualitative. As stated by Moleong (2016: 6) research Qualitative research is research that intends to understand phenomena, description of what is experienced by research subjects such as behavior, perceptions, motivations, actions, etc., holistically, and by way of description in the form of words and language, in a natural context and using a variety of scientific methods. The target of this research is the village apparatus and the community in the village, the pride of Sumbang District, Banyumas Regency. In this study, the informants were determined by taking sampling, using purpose data. The collected data has a complete variation involving the party that is considered to know and understand the phenomenon there is most. Data collection techniques using interviews, documentation and observation.

C. RESULTS AND DISCUSSION

Research on Village Good Governance Analysis in Kebanggan Village, Sumbang District, Banyumas Regency can be seen from several aspects. These include accountability, transparency, openness, the rule of law, and participation.

1. Accountability

With regard to accountability, this accountability is mandatory, carried out by each official/public administrator both individually and in group, to be accountable for progressing activities periodically or at any time if needed.

Accountability is carried out through securing village finances on any appropriate use of funds with planning. Accountability is carried through vertically, i.e. on levels such as sub-districts/ districts and horizontal in school, village officials and the community. Forms of accountability village government to the community that is by realizing it proposed activities included

in the APBDes as well installing budget ceiling boards in all development activities. In this case still not maximum, because the village government often forget to install the budget board.

Budget planning is based on a scale of priority needs most urgent and related with interests and benefits people. The budget's utilization is adjusted according to budget regulations. In this case, the realization is not maximum because, when viewed from previous years, there are still no significant changes. There is Covid-19 cause infrastructure development because the existing budget is focused on economic recovery activities as well handling of covid-19. Every implementation of the policy has based on regulation, existing legislation.

This is in accordance with the theory of Mardiasmo (2016:46). Accountability is an obligation to report and be held accountable for the failure of the implementation of the organization's mission in achieving the desired results previously determined, through the medium of accountability done regularly. The results of this study indicate that the Kebanggan Village Government has carried out accountability of the budget both to the horizontal and vertical levels of each activity.

2. Transparency

Transparency is good enough because in running the program, the work of the village government has already put up an infographic board budget usage. board projects as well as inscriptions so can be seen by all people. In each board installation budget usage infographicalready accompanied by how much budget amount used and for any activity. Then, after budget usage, there are always forums/discussions held with the community. BPD and the village government deliver programs released or not released.

Transparency is a passive action in which the party concerned notifies, publishes, and announces something to the object. In accordance with the theory of Agus Dwiyanto (2006:80), which defines transparency as the provision of information about the government for the public and guarantees ease in obtaining accurate and adequate information. In this research, the Kebanggan Village government uses infographic boards, project boards as well as inscriptions so that information can be known by the wider community.

3. Openness

In decision making, the policy of the village of the village always refers to village meetings. But, in the policy setting, it still doesn't match that expected by society, because normally the proposals for representatives the rt/rw had already been submitted at the time of the village council. So, in deep village deliberations that have greater authority for fighting for the rights of the people, the BPD is the representative of the community.

In the openness of preparing that budget, there is no access from the public to find out more clearly how the village government determines priorities and the budget. Because it's in preparation, this budget can only be made by team 11 and then society immediately receives the results of the determination.

The village government received it kindly and open if there are suggestions as well public criticism by being represented by an institution or BPD. Nevertheless for criticism and direct advice from the community has not yet responded maximum and access is not yet there is.

In accordance with the theory, according to Sedarmayanti (2012: 7), openness wants the opportunity to open up for the people to submit responses and criticism of the government, which he considers not transparent. Disclosure of public information is a requirement for the realization of governance good governance, but the results government study Village Government Pride has not fully guaranteed its people to freely obtain public information and provide freedom to the public to convey criticism and suggestions to the government village directly.

4. Rule Of Law

In an effort to place the law, enforce the law and do protection to society, the village has done the handling quite well. Here, the government, the village, prioritizes activities and preventative activities in nature with coaching or counseling in all walks of life because of lack of knowledge regarding law. In running its function, the village government is assisted by Babinkamtibmas from the police and Babinsa from the Indonesian Army. If a problem can not be resolved by both parties, who do not want to make peace, then the problem will be submitted to the authorities.

Village regulations are stipulated in deliberations by BPD and the Head of the Village from a proposal from the public. Village Rules are considered valid if they are signed and approved by BPD as a representative. Village Rules are made mostly related to financial management alone, as Village Regulations are rarely commonly made. But deep implementation is not optimal because the existing Village Regulations do not socialize the community wide. As well as lack especially the role of village officials, Kadus.

In accordance with the theory of Sedarmayanti (2017: 7) good governance has the characteristics of guaranteeing legal certainty and tastesocial justice for every public policy pursued. With the law in accordance with its place, then the law can protect all members of the Kebanggan Village community without any intervention from any party, including by the village government itself. Results This research shows that the Kebanggan Village government does not have the ability to enforce the rules it has made itself because most of the village regulations that have been made are not studied and disseminated to the public.

5. Participation

In relation to every activity related to budgeting and village policy making, community involvement is considered very important in determining these two matters. However, it is not only the community that is needed, but also the presence of community leaders. And the alignment of the functions of village officials and other supporting elements in the administrative system so that good governance can be implemented.

Community involvement and stakeholders in budget preparation and policy determination is good enough. This activity starts from collection of proposals from the RT level, RW level, then in the hamlet meeting (musdus), village meetings (musdes), and deliberationsvillage development plan (musrenbangdes)to determine community proposalswith BPD, community leaders, leaderswomen, as well as institutions such as KPMD. HoweverThus, it is necessary to control function ofcommunity during the implementation of the activitydevelopment, because a building value is seen solid on the way. In matters relating to supervision, currently the interests of the community are represented by the BPDas, an active partner of the

village government, and the government overseeing the activities of the village government.

Community participation in deliberations is already good, because at the time of deliberation the atmosphere is democratic, and for consensus. But if you look at the level of attendance, it is lacking, because not 100% of the community were invited to attend. This is caused by timeliness made by the village government, namely during public working hours. In distributing aspirations, the container is stillless, because it can only be done at the timetable on village development plans (musrenbangdes). Next, for absorption, his aspirations are also limited because the community is only given it once a year. As well as the lack of role of the village government in embracing society from the smallest level, like/rw, in this case, the community towards village government is reduced.

In accordance with the theory of H.A.R Tilaar (2009: 287), which revealed that participation is a manifestation of the desire to develop democracy through decentralization processes and endeavored including the need for planning from the bottom (bottom-up) within the community in the planning and development process the people. The results of this study indicate that participation from the smallest level of RT/RW is at necessary in every policy made by the village government. Thus, every person can express their needs and interests so that they can also see, criticize and be involved in all activities that are conducted by the village government.

D. CONCLUSION

Based on the results of the research and discussion above, there can be conclusions that can be made from the Good Governance Analysis in Kebanggan Village District Contribution of Banyumas Regency as follows:

1. Aspects of Accountability

The importance of village government accountability, especially in village fund management, is to secure village finances so that each use of funds is in accordance with the plan. This responsibility must be reported both vertically to the top level districts/districts as well as horizontally to the scope of village administration and society. The form of village government policy is

accountability to the community, namely by and realizing the APBDes and budget ceiling installation. When viewed from the budget, the budget is designed according to the principle of effectiveness and efficiency because the design is based on the priority scale of needs, looking at the aspects of benefits for the benefit of the people and used in accordance with existing budget regulations. However, the realization of the budget is still not maximized because it is not yet implemented, because the village government does not explore the potential of the village as well as the existence of covid-19 which is another inhibiting factor in village equity development. Furthermore, all the implementation of the policy has been carried out in accordance with the laws and regulations.

2. Aspects of Transparency

Availability of public access to budget transparency is quite good, because in carrying out its activities the village government has already installed a budget infographic board, a project board and inscription that can be seen by the public.⁶⁹ Then, with regard to the clarity and completeness of the information an amount on each infographic board that contains the amount budget and activities undertaken. Then, after the use of the budget, forums/deliberations are always held with the community, BPD and village government to carry out the delivery of programs that have been realized or unrealized.

3. Aspects of Openness

In determining Village Government policies, refer to deliberations, but in determining whether the policy is still not appropriate to societal expectations. Because basically the proposal, the community had been handed over to the hamlet meeting. So, public village meetings that have greater authority to fight for public rights is the BPD as public representative. Regarding the preparation of the budget, there is no direct access from the community because it has been represented by team 11 to determine the arrangement of priority scale and budget. So that society only receives the results of the determination and determination thereof in each deliberation. Then openness in accepting criticism and suggestions, the village government accepts well and is open to suggestions and criticism submitted through the BPD, while, for criticism and suggestions that are personally there has been no good

response or a good answer joyous for society. But what is certain is access to criticism and suggestions. It doesn't exist directly.

4. Aspects of the Rule of Law

An effort to guarantee the rule of law to the community, the government and the village have handled it well. This is the village government prioritizing preventive activities, namely by coaching and counseling at all levels of society, because of lack of public knowledge about the law. In running its function, the village government is assisted by Babinkamtibmas from the police and Babinsa from the Indonesian Army. If a problem cannot be resolved, 70 if both sides do not want to reconcile, then the problem will be submitted to the authorities. Village regulations are determined in deliberations by the BPD and the village head with suggestions from the community. Regulation Village is considered valid if it has been signed and approved by the BPD as a community representative. The village regulations that were made were mostly related to financial management. If it is because village regulations, which are of a general nature, are seldom made. But in practice, it is not yet, because the village regulations that have been made are not studied and not disseminated to the general public. In this case, the role of the Village apparatus, especially Kadus, is needed especially in activities outreach to society.

5. Participation Aspect

The role of the community, stakeholders, in preparing the budget is sufficient. This is well marked by the existence of activities carried out from the level under rt, rw, hamlet meetings (musdus), village meetings (musdes), to deliberations on village development plans (musrenbangdes) for budget setting. However, the involvement of community control is very much needed in the budget execution process and currently, community oversight of the government, the temporary village is still represented by the BPD as the government's partner village. The role of the community in musyawarah is quite good because during the deliberations the atmosphere was lively, arguing and democratic. But the level of community attendance is still not 100%. Invitations made. This is due to an inaccuracy by the government in determining the time of deliberation. For distribution aspiration itself, the container is still lacking because it can only be done during village

development planning meetings (musrenbangdes), done once a year. So it hasn't been absorbed properly by village government, as well as the lack of village government in the lower level society for never coming to the meeting/rw routine, so that people's trust begins to decrease.

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