Volume 7 Issue 2 (2026) Pages 1217 - 1227
Economics and Digital Business Review
ISSN : 2774-2563 (Online)

Village Governance and Poverty: The Role of Transparency and Accountability in Public Fund Management in Wajo Regency

Abdul Parmansyah[1]✉, Muhammad Erfan Mappincara[2], Risman[3]
[1,2,3] *Universitas Wira Bhakti*

Abstract

The growing allocation of the Village Fund requires transparent and accountable governance to reduce poverty effectively. This study examines the effects of transparency, accountability, and community participation on the effectiveness of poverty alleviation through Village Fund management in Wajo Regency. A sequential explanatory mixed-methods design was applied in 15 purposively selected villages representing different Village Development Index (IDM) statuses. Primary data were collected through a survey of 200 households and approximately 15 village officials, 40 in-depth interviews, three focus group discussions (FGDs), and a review of village budgets (APBDes) and accountability documents. Cronbach's alpha values ranged from 0.615 to 0.806, indicating acceptable reliability. Multiple linear regression results show that transparency (B = 0.235; p = 0.042) and community participation (B = 0.283; p = 0.006) have positive and statistically significant effects on the effectiveness of poverty alleviation. Accountability, however, does not have a statistically significant effect (B = −0.022; p = 0.894). These findings suggest that information openness and citizen participation should be strengthened together, while accountability should move beyond administrative compliance toward substantive accountability.

Keywords: *Village Fund; transparency; accountability; community participation; poverty alleviation*.

Copyright (c) 2026 **Abdul Parmansyah**

✉ Corresponding author :
Email Address : abdulparmansyah@gmail.com

INTRODUCTION

Since the enactment of Law No. 6 of 2014 on Villages, the Village Fund has become one of Indonesia's largest fiscal instruments for community-based development. The national Village Fund allocation increased from IDR 20.7 trillion in 2015 to IDR 72.0 trillion in 2024, more than tripling over ten years (Kementerian Desa dan Transmigrasi, 2024). As village-level resources grow, so does the risk of abuse of authority if transparency and accountability mechanisms do not function effectively. Previous studies indicate that the Village Fund's contribution to rural development and poverty reduction is closely linked to the quality of its management (Hidayat & Nugraha, 2019; Pratolo & Jatmiko, 2021; Putri & Yuliani, 2020; Wicaksono, 2017).

Wajo Regency, South Sulawesi, has a relatively low poverty rate. In 2025, the percentage of people living in poverty was 5.86%, down from 7.47% in 2016. According to Statistics Indonesia (BPS), Wajo was among the five regencies and cities with the lowest poverty rates in South Sulawesi in its September 2025 release (Badan

DOI : 10.37531/ecotal.v7i2.4299

Pusat Statistik, 2025). However, this regency-wide figure does not necessarily reflect conditions across all 176 villages and urban villages (*kelurahan*). Differences in poverty among villages may be obscured by the regional average. It is therefore important to ensure that poverty reduction efforts do not benefit mainly villages with stronger governance capacity while leaving those with weaker capacity behind.

The good governance framework identifies transparency, accountability, community participation, and development effectiveness as key elements of sound governance. Information openness enables citizens to understand, assess, and monitor the use of public funds (Arifin & Hadiyanto, 2019; Khosrowjerdi, 2022), while accountability is a central pillar of Village Fund governance (Sari & Astuti, 2022; Siregar & Wardhani, 2017; Sopanah & Wahyudi, 2020). Previous studies have linked transparency and accountability in Village Fund management to management effectiveness and community welfare (Susanti & Handayani, 2019; Sakdiyah et al., 2023) and have emphasized the role of community participation and oversight (Yuliani & Putra, 2020). Good governance in village government, public services, and Village Fund management has been examined from several perspectives (Kurniawan & Setyoko, 2018; Rahman & Widodo, 2020; Rohman & Nugroho, 2018). Governance models have also been developed for specific local contexts (Ache & Huseini, 2025). At the same time, weaknesses in village fund planning and governance, including transparency and accountability, remain a concern (Susilo, 2024).

This study examines the effects of transparency, accountability, and community participation on the effectiveness of poverty alleviation through Village Fund management in 15 sample villages in Wajo Regency. It uses a sequential explanatory mixed-methods design, in which qualitative data provide a deeper explanation of the quantitative results. The findings are expected to inform policy recommendations for the Wajo Regency Government and village governments seeking to strengthen Village Fund governance.

METHODOLOGY

This study employed a sequential explanatory mixed-methods design and was conducted in five stages: (1) preliminary study, literature review, and analysis of secondary data, including village profiles, village budgets (APBDes), and poverty data; (2) instrument design and validation; (3) field data collection; (4) data analysis using multiple regression and thematic analysis; and (5) synthesis, article writing, and initial dissemination. Quantitative data were collected and analyzed first. Qualitative data were then used to explain and deepen the quantitative findings.

The study was conducted in 15 villages in Wajo Regency. The villages were selected purposively to represent variation in Village Development Index (*Indeks Desa Membangun*, IDM) status and, consequently, in village development and governance capacity. The sample comprised one Independent (*Mandiri*) village, 11 Advanced (*Maju*) villages, and three Developing (*Berkembang*) villages across four subdistricts: Sabangparu, Maniang Pajo, Tanasitolo, and Belawa (Table 1).

DOI : 10.37531/ecotal.v7i2.4299

Table 1. Research Sample Villages

No.	Village	Subdistrict	Latest IDM status
1	Pasaka	Sabangparu	Independent
2	Worongnge	Sabangparu	Advanced
3	Liu	Sabangparu	Advanced
4	Benteng Lompoe	Sabangparu	Advanced
5	Bila	Sabangparu	Advanced
6	Wage	Sabangparu	Advanced
7	Mallusesalo	Sabangparu	Advanced
8	Salotengnga	Sabangparu	Advanced
9	Tadangpalie	Sabangparu	Advanced
10	Pallimae	Sabangparu	Advanced
11	Sogi	Maniang Pajo	Advanced
12	Ujung Baru	Tanasitolo	Advanced
13	Malakke	Belawa	Developing
14	Sappa	Belawa	Developing
15	Ongkoe	Belawa	Developing

Primary data were collected through a household survey involving 200 household heads, a survey of approximately 15 village officials, 40 in-depth interviews, and three FGDs. The study also reviewed APBDes documents and accountability reports from the 15 sample villages. Secondary data on Village Fund allocations, IDM status, and poverty rates were obtained from the Ministry of Villages and Transmigration and Statistics Indonesia (BPS).

The research instruments comprised a household questionnaire, a village official questionnaire, and an interview and FGD guide. They were developed using the good governance framework and covered four variables: transparency, accountability, community participation, and the effectiveness of poverty alleviation (Table 2). The instruments underwent readability testing, expert review, and a limited pilot test before use in the sample villages.

Table 2. Operational Indicator Framework of the Research Instruments

Variable	Dimension	Example indicators	No. of items
Transparency	Budget information disclosure	Publication of the APBDes; village information boards; citizen access to documents	6
Transparency	Openness of the decision-making process	Announcement of village deliberation schedules; disclosure of meeting outcomes	4
Accountability	Consistency between realization and planning	Consistency among RKPDes, APBDes, and realization; periodic accountability reports	6
Accountability	Oversight	Internal audits or inspections;	4

DOI : 10.37531/ecotal.v7i2.4299

	mechanisms	follow-up on findings	
Community participation	Citizen involvement	Attendance and active involvement in Musdes/Musrenbangdes (village deliberation forums)	5
Community participation	Citizen oversight	Complaint forums; involvement in project monitoring	4
Effectiveness of poverty alleviation	Household welfare	Income; access to basic services; asset ownership	6
Effectiveness of poverty alleviation	Changes in poverty status	Changes in aid-recipient status; perceived improvement in economic conditions	4

Instrument reliability was assessed using Cronbach's alpha, with a minimum threshold of 0.60, commonly applied in exploratory social research. The effects of transparency, accountability, and community participation on the effectiveness of poverty alleviation were analyzed using multiple linear regression at a 5% significance level ($\alpha = 0.05$). Partial significance was assessed using the t-test. Qualitative data were analyzed thematically and integrated with the quantitative results through source and method triangulation.

RESULTS AND DISCUSSION

National Village Fund Allocation

A review of policy documents shows that the national Village Fund allocation increased after the enactment of Law No. 6 of 2014 on Villages, rising from IDR 20.7 trillion in 2015 to IDR 72.0 trillion in 2024 (Table 3; Kementerian Desa dan Transmigrasi, 2024).

Table 3. National Village Fund Allocation

Year	National Village Fund allocation	Remarks
2015	IDR 20.7 trillion	Start of implementation of Law No. 6 of 2014 on Villages
2019	IDR 70.0 trillion	Increased weighting of poverty-based allocation
2022	IDR 68.0 trillion	Partial budget refocusing for the pandemic response
2024	IDR 72.0 trillion	Highest allocation since the Village Fund policy took effect

The more than threefold increase over ten years confirms that the Village Fund has become a major fiscal instrument for community-based development in Indonesia. The decline in allocation in 2022, following budget refocusing for the pandemic response, shows that the policy was adjusted to address a national emergency. The allocation subsequently rose again, reaching its highest level in 2024. This long-term commitment to rural development needs to be matched by stronger governance at the village level, including in Wajo Regency.

DOI : 10.37531/ecotal.v7i2.4299

Poverty Conditions in Wajo Regency

BPS data show that the percentage of people living in poverty in Wajo Regency was 5.86% in 2025, down from 7.47% in 2016 (Figure 1). The regency had a population of 410.73 thousand. In terms of poverty rate, Wajo ranked 20th among the 24 regencies and cities in South Sulawesi, with a lower rate representing a better ranking. The September 2025 BPS release also placed Wajo among the five regencies and cities with the lowest poverty rates in the province (Badan Pusat Statistik, 2025).

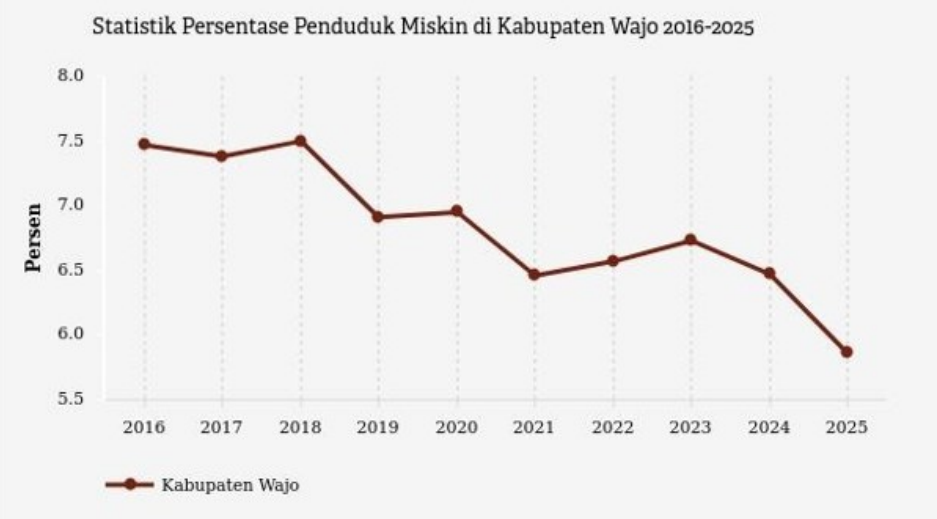


Figure 1. Percentage of the Poor Population in Wajo Regency, 2016–2025
Source: Badan Pusat Statistik (2025).

Although the regency's overall poverty rate is relatively low, poverty still varies across subdistricts and villages. The BPS data underscore the importance of examining differences among villages that may be concealed by the regency-wide average and of ensuring that poverty reduction efforts reach villages with varying levels of governance capacity.

Village Development Status

IDM data as of June 2024 show that Wajo Regency had 142 villages, excluding *kelurahan*. Of these, 24 villages (16.9%) had Independent (*Mandiri*) status, 101 (71.1%) had Advanced (*Maju*) status, and 17 (12.0%) had Developing (*Berkembang*) status. No villages remained in the Disadvantaged (*Tertinggal*) category (Table 4; Kementerian Desa dan Transmigrasi, 2024).

Table 4. IDM Status of Villages in Wajo Regency, June 2024

IDM status	Number of villages	Percentage	Level
Independent	24	16.9%	Highest
Advanced	101	71.1%	High
Developing	17	12.0%	Moderate
Disadvantaged	0	0%	—
Total	**142**	**100%**	—

The dominance of Advanced villages (71.1%) indicates that most villages in Wajo Regency are progressing toward self-reliance. The absence of Disadvantaged villages

DOI : 10.37531/ecotal.v7i2.4299

also suggests broad development progress. The range of Independent, Advanced, and Developing statuses provided a basis for examining village governance and poverty alleviation and informed the selection of the 15 sample villages (Table 1).

Realization of Primary Data Collection

All planned components of primary data collection were completed (Table 5): the survey of 200 household heads, the survey of approximately 15 village officials, 40 in-depth interviews, three FGDs, and the collection of APBDes documents and accountability reports from the 15 sample villages.

Table 5. Realization of Primary Data Collection

Type of data	Target	Realization	Remarks
Household survey (household heads)	200 households	100%	Completed
Village official survey	Approximately 15 people	100%	Completed
In-depth interviews	40 people	100%	Completed
FGDs	3 sessions	100%	Completed
APBDes documents and accountability reports	15 villages	100%	Completed

The household and village official surveys provided the quantitative data for multiple linear regression. The interviews, FGDs, and village financial documents provided qualitative and documentary evidence to explain, confirm, and enrich the quantitative results through source and method triangulation. Completion of all planned activities enabled the study to include citizens' perceptions, officials' views, and administrative evidence of Village Fund management in the 15 sample villages.

Instrument Reliability Test

Cronbach's alpha values were 0.672 for transparency, 0.662 for accountability, 0.806 for community participation, and 0.615 for the effectiveness of poverty alleviation (Table 6). All values exceeded the minimum threshold of 0.60 and were therefore considered acceptable for this study.

Table 6. Instrument Reliability Test Results

Variable	Cronbach's alpha	Remarks
Transparency	0.672	Reliable
Accountability	0.662	Reliable
Community participation	0.806	Reliable
Effectiveness of poverty alleviation	0.615	Reliable

Community participation had the highest reliability value (0.806), indicating consistent responses to items on involvement in deliberations and oversight. Transparency and accountability had values of 0.662 and 0.672, respectively. The value for the effectiveness of poverty alleviation (0.615) was closest to the minimum threshold. This result should be considered when interpreting the findings for that variable.

DOI : 10.37531/ecotal.v7i2.4299

Multiple Linear Regression Results

Multiple linear regression was used to examine the effects of transparency (X_1), accountability (X_2), and community participation (X_3) on the effectiveness of poverty alleviation (Y) (Table 7). Based on the unstandardized coefficients, the regression equation is:

$$\mathbf{Y = 6.597 + 0.235X_1 - 0.022X_2 + 0.283X_3} \quad (1)$$

Partial significance was assessed at the 5% significance level ($\alpha = 0.05$). A variable was considered statistically significant if its p-value was below 0.05.

Table 7. Summary of Multiple Linear Regression Results

Variable	Coefficient (B)	Standard error	t-value	p-value
Constant	6.597	3.522	1.873	0.065
Transparency	0.235	0.113	2.068	0.042
Accountability	−0.022	0.163	−0.133	0.894
Community participation	0.283	0.101	2.813	0.006

The constant (6.597; p = 0.065) was not statistically significant at the 5% level and is not interpreted further. Transparency had a positive and statistically significant coefficient (B = 0.235; t = 2.068; p = 0.042). Holding the other variables constant, a one-unit increase in the transparency score was associated with a 0.235-unit increase in the poverty alleviation effectiveness score.

Community participation also had a positive and statistically significant coefficient (B = 0.283; t = 2.813; p = 0.006). It had the lowest p-value among the three predictors. Accountability was not statistically significant (B = −0.022; t = −0.133; p = 0.894), providing no evidence of an association with the effectiveness of poverty alleviation in this model. Given that the coefficient is close to zero, its negative sign should not be interpreted as evidence of a harmful effect.

Thus, transparency and community participation had statistically significant partial associations with the effectiveness of poverty alleviation, whereas accountability did not.

Discussion

This discussion considers the primary data, instrument reliability, and regression results alongside secondary data on Village Fund allocations, poverty in Wajo Regency, and IDM status, within the good governance framework underpinning the study. **Transparency.** Transparency had a positive and statistically significant association with the effectiveness of poverty alleviation (B = 0.235; p = 0.042). This finding is consistent with the good governance framework, which views information openness as a prerequisite for citizens to understand, assess, and monitor the use of public funds (Arifin & Hadiyanto, 2019; Khosrowjerdi, 2022). In the village context, indicators such as APBDes publication, information boards, and disclosure of deliberation outcomes can help citizens understand which programs receive funding and whom they are intended to serve. This may reduce opportunities for budget misuse and improve the chances that programs reach poor households. The finding is also consistent with studies linking transparency in Village Fund management to management effectiveness and community welfare (Sakdiyah et al., 2023; Sopanah & Wahyudi, 2020; Susanti & Handayani, 2019; Susilo, 2024). Because the p-value (0.042)

DOI : 10.37531/ecotal.v7i2.4299

is close to the 0.05 threshold, this result should be interpreted with due caution and considered alongside the qualitative findings.

Community participation. Community participation had the lowest p-value among the predictors (B = 0.283; p = 0.006). This result suggests that poverty alleviation tends to be more effective when citizens actively participate in village deliberations (Musdes/Musrenbangdes) and project oversight. Participation can give citizens, including people living in poverty, opportunities to express their needs and influence Village Fund priorities. It can also provide social oversight that complements formal mechanisms. This finding aligns with literature emphasizing community participation and oversight in Village Fund management (Sakdiyah et al., 2023; Yuliani & Putra, 2020), as well as the relationship between budget transparency and citizen participation (Arifin & Hadiyanto, 2019). Conceptually, transparency and participation can reinforce one another: citizens need accessible information to participate meaningfully, and open information is more useful when citizens can act on it.

Accountability. Accountability was not statistically significant in the model (B = −0.022; p = 0.894). This result does not mean that accountability is unimportant; previous studies identify it as a central element of Village Fund governance (Sari & Astuti, 2022; Siregar & Wardhani, 2017; Sopanah & Wahyudi, 2020). Several possible explanations require further examination. First, the measured indicators—such as consistency among the RKPDes, APBDes, and budget realization, as well as periodic accountability reports—may reflect administrative requirements common to all villages, leaving limited variation to explain differences in poverty alleviation. Second, procedural compliance may not necessarily lead to substantive improvements in budget planning and use, as discussed in research on weaknesses in village fund planning and governance (Susilo, 2024). Third, accountability may overlap with transparency; multicollinearity diagnostics, such as variance inflation factors (VIFs), should be examined. Finally, the accountability reliability value (0.662) and the time required for accountability practices to affect household poverty conditions may also warrant consideration.

Context of Wajo Regency. The findings should be read alongside the secondary data. National Village Fund allocations increased from IDR 20.7 trillion in 2015 to IDR 72.0 trillion in 2024 (Kementerian Desa dan Transmigrasi, 2024). As the scale of funding grows, the quality of village-level governance becomes increasingly important. Previous studies similarly link the Village Fund's contribution to development and poverty reduction with the quality of its management (Hidayat & Nugraha, 2019; Pratolo & Jatmiko, 2021; Putri & Yuliani, 2020; Wicaksono, 2017). In Wajo Regency, the poverty rate fell to 5.86% in 2025 (Badan Pusat Statistik, 2025), and 125 of 142 villages (88.0%) had Advanced or Independent status, with no villages classified as Disadvantaged (Kementerian Desa dan Transmigrasi, 2024). The sample included one Independent village, 11 Advanced villages, and three Developing villages. The concentration in Advanced villages may limit variation in governance capacity within the sample. This may help explain why a citizen-level factor such as participation was associated with poverty alleviation effectiveness, while formal

DOI : 10.37531/ecotal.v7i2.4299

accountability measures were not. The relatively low aggregate poverty rate also reinforces the value of examining differences among villages and households.

Integration of quantitative and qualitative findings. In keeping with the sequential explanatory design, the regression results provide initial findings that can be interpreted alongside the 40 in-depth interviews, three FGDs, and the review of APBDes documents and accountability reports from the 15 villages. The qualitative data can help establish whether citizens understand and use budget information, how different groups—including poor households—participate in village deliberations, and why formal accountability measures may not be reflected in the model. Agreement between the quantitative and qualitative findings would strengthen the interpretation; differences should be examined to refine it.

Policy implications. First, village governments can strengthen inclusive participation by ensuring that poor households, women, and vulnerable groups are represented in Musdes/Musrenbangdes and by providing accessible channels for complaints. Second, transparency can extend beyond publishing information on boards or billboards to making budget information understandable and actionable for citizens. Third, accountability can be strengthened by following up on audit findings and citizen complaints and by connecting budget realization with outcomes for poor households. These recommendations can inform policy discussions with the Wajo Regency Government and village governments.

Limitations and further analysis. The regression results indicate statistical associations and do not establish causality. The purposive selection of 15 villages limits generalization to all villages in Wajo Regency. Measures based on respondents' perceptions may also be subject to response bias, and the reliability of the poverty alleviation effectiveness measure was close to the minimum threshold. Further analysis could examine the moderating or mediating role of community participation and assess classical regression assumptions, including multicollinearity.

CONCLUSION

This study examined 15 sample villages in Wajo Regency. Data collection was completed as planned, and Cronbach's alpha values for the research variables ranged from 0.615 to 0.806. Multiple linear regression showed that transparency (B = 0.235; p = 0.042) and community participation (B = 0.283; p = 0.006) had positive and statistically significant associations with the effectiveness of poverty alleviation. Accountability was not statistically significant (B = −0.022; p = 0.894).

The findings suggest that improving the effectiveness of poverty alleviation through the Village Fund may be supported by strengthening information openness and citizen participation. Accountability remains an important governance principle, but its relationship with poverty alleviation effectiveness in this model requires further examination, including through regression diagnostics and analysis of possible moderating or mediating effects. The results describe statistical associations, do not establish causality, and are limited in generalizability by the purposive selection of the sample villages.

DOI : 10.37531/ecotal.v7i2.4299

References :

Ache, S. B., & Huseini, M. (2025). Developing a village financial governance model: A case study of Maitara Tengah Village, Tidore Islands City, Indonesia. https://newinera.com/index.php/JournalLaSociale/article/view/2386

Arifin, Z., & Hadiyanto, H. (2019). Transparansi anggaran desa dan partisipasi masyarakat dalam pembangunan desa. *Jurnal Administrasi Publik, 10*(1), 67–80. https://journal.unpar.ac.id/index.php/JAP

Badan Pusat Statistik. (2025). *Rilis data kemiskinan kabupaten/kota se-Sulawesi Selatan, September 2025*. BPS Republik Indonesia.

Hidayat, R., & Nugraha, X. (2019). Dana desa dan pembangunan perdesaan berkelanjutan. *Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning, 3*(3), 245–259. https://journal.bappenas.go.id/index.php/jpp

Kementerian Desa dan Transmigrasi. (2024). *Data alokasi Dana Desa 2015–2024 dan status Indeks Desa Membangun (IDM) Kabupaten Wajo*. Kementerian Desa, Pembangunan Daerah Tertinggal dan Transmigrasi Republik Indonesia.

Khosrowjerdi, M. (2022). Good governance and national information transparency: A comparative study of 117 countries. https://doi.org/10.48550/arXiv.2210.13151

Kurniawan, T., & Setyoko, P. I. (2018). Tata kelola pemerintahan desa dan pelayanan publik. *Jurnal Ilmu Administrasi Negara, 15*(2), 95–108. https://ejournal.stialan.ac.id/index.php/jian

Pratolo, S., & Jatmiko, B. (2021). Dana desa, tata kelola, dan pengentasan kemiskinan di Indonesia. *Jurnal Ekonomi Pembangunan, 22*(1), 1–14. https://journals.ums.ac.id/index.php/JEP

Putri, A. N., & Yuliani, N. (2020). Pengaruh pengelolaan dana desa terhadap penurunan kemiskinan perdesaan. *Jurnal Ekonomi dan Studi Pembangunan, 21*(2), 101–115. https://journal.umy.ac.id/index.php/esp

Rahman, F., & Widodo, J. (2020). Implementasi prinsip good governance dalam pengelolaan dana desa. *Jurnal Kebijakan dan Administrasi Publik, 24*(1), 1–15. https://journal.ugm.ac.id/jkap

Rohman, A., & Nugroho, R. (2018). Good governance dan efektivitas pengelolaan dana desa. *Jurnal Akuntansi dan Keuangan Indonesia, 15*(2), 123–138. https://jaki.ui.ac.id/index.php/home

Sakdiyah, L. R., Rani, U., & Bharata, R. W. (2023). Pengaruh akuntabilitas, transparansi, partisipasi masyarakat, dan sistem keuangan desa terhadap efektivitas pengelolaan dana desa. *Jurnal Ilmiah Akuntansi Kesatuan, 11*(3). https://doi.org/10.37641/jiakes.v11i3.1635

Sari, N. P., & Astuti, Y. (2022). Akuntabilitas pengelolaan dana desa dan pengentasan kemiskinan. *Jurnal Ekonomi dan Kebijakan Publik, 13*(1), 55–69. https://jurnal.dpr.go.id/index.php/jekp

Siregar, B., & Wardhani, R. (2017). Akuntabilitas publik dan pengelolaan keuangan desa pasca implementasi UU Desa. *Jurnal Akuntansi Multiparadigma, 8*(3), 456–470. https://jamal.ub.ac.id/index.php/jamal

Sopanah, A., & Wahyudi, I. (2020). Akuntabilitas dan transparansi pengelolaan dana desa. *Jurnal Akuntansi Publik, 12*(2), 85–98. https://journal.trunojoyo.ac.id/jap

Susanti, S., & Handayani, R. (2019). Pengaruh transparansi dan akuntabilitas pengelolaan dana desa terhadap kesejahteraan masyarakat. *Jurnal Tata Kelola Publik, 6*(1), 45–58. https://ejournal.unair.ac.id/JTKP

DOI : 10.37531/ecotal.v7i2.4299

Susilo, B. (2024). Kelemahan perencanaan dan tata kelola dana desa: Tinjauan atas transparansi dan akuntabilitas. *Owner: Riset dan Jurnal Akuntansi*.

Wicaksono, K. W. (2017). Desentralisasi fiskal dan kemiskinan di Indonesia. *Jurnal Ekonomi Kuantitatif Terapan, 10*(2), 129–140. https://ojs.unud.ac.id/index.php/jekt

Yuliani, S., & Putra, A. R. (2020). Partisipasi masyarakat dan pengawasan dana desa. *Jurnal Governance, 5*(1), 33–47. https://ejournal.up45.ac.id/index.php/governance

DOI : 10.37531/ecotal.v7i2.4299