
Legal Politics of Village Fund Supervision in Preventing Potential Corruption in Indonesia

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Abstract—Corruption cases related to the misuse of village funds in Indonesia remain a particular problem for the implementation of the village administration system. In fact, even though Indonesia already has regulations regarding the use and supervision of village funds from the government, this has not reduced the potential for corruption in villages. The existence of several abuses of authority by village officials, minimal community participation, and weak internal and external supervision systems for the use of village funds remain the main causes. This study aims to analyze the direction of legal policy on the supervision of village funds in Indonesia, identify obstacles to supervision in practice, and formulate ideal strategies for strengthening the supervision system as a preventive measure against corruption in the village sector. This is a normative legal study using secondary data, analyzed using descriptive and prescriptive analysis. The results of the study indicate that although oversight is regulated normatively, its implementation remains weak due to insufficient oversight capacity, weak integrity of officials, and minimal community involvement. A renewal of legal policy direction is needed, emphasizing the strengthening of oversight based on participation and public transparency.

Keywords: Corruption; village funds; village administration; legal policy; integrity

Introduction

Villages are territorial units recognized by the Republic of Indonesia that are strategically important in terms of development and optimizing the welfare of the people. Village welfare refers to an ideal condition in which the village community has fair rights and access to economic resources, education, health, a good environment, and legal and social protection. Village welfare is not merely about being free from poverty but also encompasses a village's ability to achieve economic self-reliance, possess strong social institutions, and implement clean and participatory governance. In the Indonesian context, village welfare is an integral part of the national objectives as stated in the Preamble to the 1945 Constitution of the Republic of Indonesia (UUD 1945), namely “to advance the general welfare and to educate the nation.” In this context, villages are not merely administrative entities but the foundation of national life that must be strengthened to support comprehensive national development.

Law No. 6 of 2014 on Villages in conjunction with Law No. 3 of 2024 on the Second Amendment to Law No. 6 of 2014 on Villages has provided a strategic foundation for the development and empowerment of village communities, towards self-reliant and prosperous villages. The Village Law provides recognition and devolution of power at the village level (recognition and subsidiarity). With this recognition and devolution of power, villages have authority in the areas of village administration, village development, community development, and community empowerment based on community initiatives, customary rights, and village customs. In line with this, the Village Law mandates the central government to transfer funds to villages sourced from the State Budget. The explanation of the Village Law states that the allocation of funds directly to villages is determined at 10% (ten percent) of and in addition to regional transfer funds (on top) on a gradual basis. Since 2015, the government has allocated village funds.

The amount of village fund receipts has increased year by year. The distribution of village funds from 2015 to 2025 has seen an increase. The 2025 Village Fund Regulation is stipulated in Law No. 62 of 2024 on the State Budget for the 2025 Fiscal Year, amounting to Rp. 71 trillion, consisting of Rp. 69 trillion allocated in the fiscal year preceding the current fiscal year and Rp. 2 trillion allocated in the current fiscal year. The details of village fund allocations for each village are regulated by a Minister of Finance Regulation. (djpk.kemenkeu.go.id, n.d.) Regarding the legal basis for the allocation and disbursement of village funds, this is carried out in accordance with Minister of Finance Regulation No. 108 of 2024 on the Allocation of Village Funds for Each Village, the Use, and Disbursement of Village Funds for the 2025 Fiscal Year.

The purpose of using village funds cannot be separated from the ideal goal of improving the welfare of rural communities in particular. When villages are prosperous, there will be no stigma of development inequality and human resource quality. In addition, the utilization of natural resources, which are located in rural areas, will also be on target. This will also have an impact on the welfare of all Indonesians. While this noble vision aligns with the facts on the ground, it still faces several challenges and obstacles, including the quality of human resources in villages, natural resource utilization programs that require separate oversight, and the classic issue that remains a major enemy for all nations worldwide: corruption.

In line with this, the greatest enemy of nations around the world is the issue of corruption. Corruption undergoes modifications every year, both in terms of methods (*modus operandi*) and the behavior of corrupt individuals, and often influences policies or regulations. According to data from Transparency International (TI), Indonesia's Corruption Perception Index (CPI) for 2023 stands at 34, the same as in 2022. (Santika, 2024) Its ranking dropped from 110 in 2022 to 115 in 2023. Meanwhile, the Central Statistics Agency (BPS) also noted that the Anti-Corruption Behavior Index (IPAK) in 2024 decreased by 0.7 points compared to the 2023 IPAK. (BPS-Statistic Indonesia, 2024) The decline in Indonesia's IPAK can be interpreted as indicating that Indonesian society is becoming increasingly tolerant of corrupt behavior.

The Indonesian Corruption Eradication Commission explained that the lack of supervision of village funds risks opening up loopholes for budget misuse, which could hinder economic equality and poverty alleviation. Therefore, more transparent village governance is needed to ensure that village administration runs cleanly and free from corruption. (KPK, 2025) The KPK also noted that since 2015, there have been 851 cases of corruption involving village funds, involving 973 perpetrators, 50 percent of whom were village heads. Funds that should have been used to empower villages and enrich their residents were instead used for personal and group interests. Despite having been in operation for 10 years, the village fund program has already spent approximately Rp610 trillion. (Leony, 2025)

The village fund monitoring system has been implemented by various parties, including the Village Consultative Body (BPD), which has a supervisory function over the implementation of village regulations and budgets, as well as internal government supervisory agencies (APIP) such as the inspectorate, which provides guidance and supervision. Additionally, the State Audit Agency (BPK) also plays a role in auditing the management and financial accountability of the state, including village funds. However, in reality,

corruption in the village sector remains the highest form of corruption compared to other corruption schemes. (Adi Ahdiat, n.d.)

This study focuses on legal issues concerning the legal policy on the supervision of village funds in Indonesia. This legal issue was chosen because the supervision of village funds is a crucial aspect in ensuring the effectiveness, accountability, and integrity of development implementation at the village level. Although regulations in Indonesia have regulated the management and supervision of village funds, in practice there are still many irregularities and abuses of authority, which are caused by weak coordination between supervisory agencies. This indicates a mismatch between the normative objectives of the legal policy designed and the implementation reality on the ground. The legal policy on village fund oversight also reflects how legislative policies in the field of oversight and corruption eradication are formulated, implemented, and evaluated within the context of decentralization and village autonomy.

The purpose of this study is to analyze the direction of village fund regulation policy in Indonesia, which has tended to be normative-legalistic, and to identify regulatory and institutional weaknesses in the system of supervision and management. This research also aims to formulate an ideal legal policy direction, namely one that is contextual and transformative, taking into account the diversity of village characteristics, local institutional capacity, and the need for participatory, transparent village governance that is in line with the principles of Good Village Governance and the objectives of the Village SDGs.

This study is a follow-up to several previous studies conducted by earlier researchers, such as Kholilul Kholik's study entitled "The Village Fund Monitoring System in Improving the Economy of Rural Communities in Deli Serdang Regency." This study recommends strengthening the capacity of village administrators, increasing community participation, and using information technology to support a more efficient monitoring system. (Kholik, 2024) Additionally, research conducted by Hasyim Adnan on "Supervision of Village Fund Allocation in Village Governance" concluded that supervision of village fund allocation can be carried out sustainably through continuous mentoring by facilitators provided by the Ministry of Villages, ensuring that village funds managed by villages are not misappropriated or misused, thereby achieving effective and appropriate development. (Adnan, 2016)

Method

This research is legal research that uses normative juridical methods, also known as doctrinal research. Peter Mahmud Marzuki (Mahmud Marzuki, 2010) states that normative legal research is "...a process of discovering legal rules, legal principles, and legal doctrines that are encountered... normative legal research is conducted to produce arguments, theories, or new concepts as prescriptions for solving problems that are encountered" (Mahmud Marzuki, 2010, p. 13) Meanwhile, Soetandyo Wignyosubroto (Wignyosubroto, 2020) explains that doctrinal research is research on law that is conceptualized and developed based on the doctrine adopted by the conceptualizer or developer. It can therefore be concluded that normative legal research is library research that essentially examines a legal principle, norm, or doctrine to obtain new arguments, theories, or concepts in accordance with the concept's proponent or developer.

An approach is an effort to establish a relationship with people or methods to achieve an understanding of the research problem. (Muhaimin, 2020) The approaches used in this research are the legislative approach and the conceptual approach. The legislative approach essentially involves examining all regulations related to the legal issue being researched. Meanwhile, the conceptual approach is an approach that departs from the views and doctrines that have developed.

In accordance with the type of research, this study uses secondary data, which consists of primary, secondary, and tertiary legal materials. The technique for collecting legal materials or secondary data uses a document study technique and is carried out using a card system that is inventoried and grouped according to each problem formulation. Additionally, a literature review of the legal materials was conducted by identifying the sources of legal materials, cataloging, recording, and citing the necessary legal materials, and

analyzing the obtained legal materials in accordance with the research problems and objectives. Finally, the processing and analysis of legal materials were carried out through the stages of cataloging, identification, classification, and systematization.

Discussion

Political Direction of Village Fund Supervision Regulations

Village funds are funds from the State Budget (APBN) allocated for villages, transferred through districts/cities, and prioritized for the implementation of village development and community empowerment. Village funds are allocated for villages and traditional villages, transferred through the District/City Budget (APBD), and distributed equitably and fairly to each village. According to Law Number 6 of 2014 on Villages, the objectives of village funds include: (1) improving public services in villages, (2) alleviating poverty, (3) advancing the village economy, (4) addressing development disparities between villages, and (5) strengthening village communities as subjects of development.

In accordance with Article 17(1) of Minister of Finance Regulation No. 108 of 2024 on the Allocation, Use, and Disbursement of Village Funds for the 2025 Fiscal Year, the use of village funds is regulated to support several aspects, such as:

addressing extreme poverty by allocating up to 15% (fifteen percent) of the village fund budget for village cash transfers (BLT), with the target beneficiary families determined using government data as a reference;

strengthening villages' resilience to climate change;

Improving promotion and provision of basic health services at the village level, including addressing stunting;

Supporting food security programs;

Developing village potential and strengths;

Utilizing technology and information to accelerate the implementation of digital villages;

Implementing cash-for-work-based development and using local raw materials; and/or

Other priority sector programs in villages.

Upon further review based on the guidelines for the use of village funds this year (2025), the government is focusing on strategic sectors within the villages. Additionally, this is supported by the optimization of technology. This presents its own challenges for villages in managing the large funds provided by the government, such as the readiness of work programs, management expertise and human resource performance in villages, readiness to see the extent to which the potential of villages can be optimized and adapted to government priority programs, and the context of program monitoring and implementation. The existence of several gaps in these challenges contains the potential for corruption. (Gunawan & Bahari, 2024) For example, if the use of village funds still lacks community participation and aspirations, then the functions of control and supervision will weaken. To minimize this, it is necessary to understand the extent to which regulations in Indonesia can play an optimal role in supervising village funds in Indonesia. One way to analyze these regulations is by examining the legal policy governing the supervision of village funds.

The legal policy on village fund supervision is part of the state's policy direction to make village administration more transparent, accountable, and free from corruption. Since the enactment of the Village Law, the state has given greater authority and responsibility to village governments to independently manage

development and finances. In this context, village funds have become one of the main sources of financing for village development, with the amount increasing every year. However, this increase in funding allocation has not always been accompanied by the strengthening of an adequate oversight system. Normatively, the direction of the legal policy on village fund oversight can be traced from a number of regulations established by the government. These include the Village Law, Government Regulation No. 43 of 2014 as amended by Government Regulation No. 60 of 2014, and Ministry of Home Affairs Regulation No. 73 of 2020 on the Oversight of Village Financial Management. Additionally, various technical regulations have been issued by the Ministry of Finance, the State Audit Agency (BPK), and the Corruption Eradication Commission (KPK) to strengthen oversight mechanisms both internally and externally.

However, in practice, the political direction of village fund supervision still shows a number of weaknesses. First, in terms of the nature of the norms in a number of village fund supervision regulations, which tend to be sectoral and not yet holistically integrated with the characteristics of the village. Considering that villages are regional entities that have customs and traditions and have humanistic solutions when problems arise in the village. This issue should be revisited so that the regulatory framework is not solely based on positive law but also takes into account customary law and internal oversight mechanisms applicable in each village. On the other hand, this would optimize the preventive aspect through the active participation of village communities in monitoring village funds.

Second, supervisory officials at the village and district levels lack the professional capacity to carry out their supervisory functions effectively. In addition to the challenges posed by the diverse social and cultural characteristics of villages, the dynamics of technological adaptation are also an important factor that has not been fully accommodated in the legal policy on village fund supervision. The government has encouraged digitalization in village financial management, such as through the use of the Village Financial System (Siskeudes), application-based reports, and a village fund oversight dashboard accessible to vertical agencies. However, the reality on the ground shows that the level of technology adoption varies greatly between villages, depending on digital infrastructure, technological literacy, and local human resource capacity (Choiriyah et al., 2022).

Many villages in the 3T (underdeveloped, frontier, and outermost) regions still face limitations in terms of internet signal, adequate hardware, and human resources skilled in digital systems. This technological access gap creates a disparity in the effectiveness of supervision, as electronic-based systems cannot function optimally without the readiness of a supporting ecosystem at the grassroots level. (Situmorang et al., 2021) Furthermore, many supervisory officials at the village and district levels, particularly village officials, Village Consultative Bodies (BPD), and district inspectorates, do not yet have the professional capacity and technical competence to carry out their supervisory functions effectively, whether in administrative, technological, or substantive contexts. Sporadic and non-sustainable training makes oversight a symbolic activity or merely a procedural obligation, without producing tangible improvements in governance.

Based on the previous discussion, it is evident that the direction of legal policy on village fund supervision in Indonesia generally emphasizes a normative-legalistic approach, rather than focusing on systemic and cultural strengthening that is adaptive to the social realities of villages. However, the characteristics of villages in Indonesia are highly diverse, ranging from geographical, socio-cultural, economic, to the institutional capacity of village governments. Villages in mountainous, coastal, and remote areas face different challenges and have varying capacities in terms of managing and supervising village funds. Similarly, the level of community participation, local wisdom, and power relations between village elites and residents vary greatly from one region to another.

An overly legalistic and bureaucratic approach risks weakening the effectiveness of internal oversight, as it fails to consider the need for social and cultural reconstruction that is appropriate to the local context of the village. As a result, various forms of violations in the management of village funds cannot always be addressed preventively or solution-oriented, as the oversight system established is not responsive to the

sociological reality of the village itself. A legal policy direction that empowers oversight mechanisms and fosters an anti-corruption culture in villages is still urgently needed.

The Idea of Ideal Legal Supervision of Village Funds Based on Good Village Governance

Basically, the success of a village in managing village funds is influenced by two main factors. First, the village head must have a grand vision and mission for the village. He or she must be a figure who is willing to devote his or her life to the prosperity of the villagers. Second, the involvement of the village community is essential in overseeing village funds. The participation of villagers in monitoring government officials and law enforcement is very important. (Sanur, 2017) Additionally, the legal culture practiced by the community and government officials also influences the implementation of an integrity-based oversight system.

In addition to these factors, the implementation of good governance and administration can also be adapted by villages through the principles of Good Village Governance (GVG). GVG is essentially an adaptation of the concept of Good Governance (GG) applied in the context of village administration. This principle emphasizes the need for democratic, inclusive, transparent, accountable, and responsible village administration. Good village governance is a solid and responsible management of development that is in line with the principles of democracy and an efficient market, so that good village governance serves as a means of avoiding misallocation of investment funds and preventing corruption, both politically and administratively. To achieve good village governance in government administration, the principles of good village governance should be upheld in various important institutions within the government. (Lioni & Zainal, 2024)

In relation to the supervision of village funds, these principles can be formulated as follows: (1) Transparency, which means that all information regarding the planning, implementation, and reporting of village fund usage must be openly accessible to the public. This can be supported by digitizing budgets and public reporting through village websites or application platforms that are accessible to the entire community without any barriers; (2) Accountability, in which the village head and his/her staff are required to account for all use of funds to the community and supervisory agencies. The strengthening of external audit and evaluation functions must be carried out periodically; (3) Community Participation. The community must be involved in all stages of village fund management, from planning (village deliberations) to implementation and supervision. This participation must be substantive, not merely a formality; (4) Compliance with the Law: All forms of village fund management must comply with applicable laws and regulations. Strict enforcement of the law against violations must be the basis for the development of village officials; (5) Efficiency and Effectiveness. Village funds must be used as efficiently and effectively as possible to meet the priority needs of the community, not for the personal interests of individuals or village elites; and (6) Responsiveness: The village government must be responsive to the needs and aspirations of the village community in managing the budget.

As an effort to achieve sustainable development goals at the village level, the application of GVG principles is a fundamental prerequisite. This is in line with the spirit of the Village SDGs, which emphasize the importance of transparency, accountability, participation, and fairness in every development process. Although the Village SDGs offer a comprehensive direction for development, their implementation is highly dependent on the quality of village governance. This is where the role of GVG becomes crucial in ensuring that every village development program is effective and targeted.

Table 1. Correlation between GVG and Village SDGs

GVG Principle	Village SDGs Goals (related)	Correlation
Transparency	Goal 18 (dynamic village institutions and adaptive village culture); Goal 16 (peaceful and just villages)	Transparency in budgeting, decision-making, reporting on use of funds, and involvement of residents and village institutions in shaping public aspirations.
Accountability	Goal 16 (peaceful and just villages)	Genuine accountability adapted to village administration, so that villagers can monitor and follow all use of village finances for village programs.
Participation	Goal 17 (partnerships for rural development); Goal 18 (dynamic rural institutions and adaptive rural cultures)	The involvement of residents and vulnerable groups in village deliberations as an implementation of GVG in Village SDGs
Effectiveness and efficiency	Goals 1-15 (thematic goals)	The existence of GVG ensures that all programs aimed at village development must be adaptive and in line with the needs of the village, not the interests of individuals.
Law Enforcement and Justice	Goal 16 (Peaceful and just villages); Goal 10 (Villages without inequality)	The existence of legal protection mechanisms and dispute resolution that are humane and provide legal certainty at the village level.

Source: compiled personally, 2025.

Based on several indicators of correlation between GVG and village SDGs, there are several agendas for reformulating village fund supervision policies that are more effective and adaptive for villages to minimize the potential for corruption involving village officials and the use of village funds, such as:

Formulation of a Grand Design for Village Fund Supervision. The state needs to formulate a national policy that serves as a guideline for developing a comprehensive village fund supervision system. This grand design must integrate the roles of all oversight actors (central government, local government, community, media, NGOs) into a clear collaborative framework. This policy must also be adaptive to village dynamics and support the digitalization of governance.

Strengthening the Role of the Inspectorate and the Government Internal Supervisory Apparatus (APIP). The regional inspectorate as an internal supervisor must be strengthened in terms of budget, human resources, and authority. In addition, the APIP needs to be involved from the planning to the evaluation process so that supervision is more preventive, not merely repressive. The APIP must also be free from local political pressure so that it can carry out its functions independently.

Development of an Information Technology-Based Monitoring System. The village fund monitoring system must adopt information technology, such as village financial dashboards, online reporting systems, and integration of village financial data with regional and central financial systems. This will facilitate monitoring by the community, auditors, and the media.

Active Involvement of Civil Society and Community Forums. To optimize the role and participation of citizens, it is essential to establish community forums or community-based village budget monitoring communities facilitated by the government and non-governmental organizations (NGOs). These forums can

directly monitor village development projects and serve as a channel for community complaints. This involvement will increase social legitimacy and public control over fund management.

Reformulation of Oversight Regulations. Regulations related to village fund oversight need to be simplified and harmonized, particularly between Permendagri, Permendes, and technical regulations from the Ministry of Finance and BPKP. This harmonization is important to avoid overlap and confusion at the implementation level.

Legal and Ethical Education for Village Officials. Improving the legal and ethical capacity of village heads and their staff should be an integral part of the oversight policy. This can be done through regular training, the development of a code of ethics for village officials, and strengthening the role of the sub-district head as a technical advisor.

Based on the correlation between the principles of Good Village Governance (GVG) and the achievement of Village SDGs, it can be concluded that the legal policy for village fund supervision needs to be reformulated towards a more effective, adaptive, and collaborative approach, taking into account the diversity of village characteristics in Indonesia, which are very complex in terms of geography, society, culture, and institutional capacity. This reformulation includes the development of a comprehensive oversight framework that integrates all stakeholders, strengthening the role of independent inspectorates and internal audit institutions, and developing an information technology-based oversight system tailored to villages' capabilities in accessing and operating technology. Additionally, active community involvement through community forums must be prioritized.

Conclusion

The current political direction of village fund supervision in Indonesia demonstrates the state's commitment to realizing transparent and accountable village governance through a number of regulations, such as the Village Law and its various derivative regulations. However, in practice, this policy direction still faces various challenges, such as a lack of supervisory capacity at the local level and minimal community participation in the supervision process. This shows that the existing legal policy is still predominantly normative-legalistic and has not fully addressed the structural and cultural aspects needed to build effective village fund supervision.

Based on this, an ideal legal policy for village fund supervision is needed, one that is integrative, participatory, and responsive. Integrative, in the sense of harmonizing all regulations and the roles of supervisory institutions within a single integrated framework. Participatory, by placing the village community as active subjects in supervising the progress of village development. Responsive, in the sense that the laws formed must be contextual to the socio-cultural conditions, capacities, and local characteristics of each village. In addition, the direction of the ideal legal policy for village fund management should no longer be merely normative-legalistic (based on written rules and formal procedures), but should evolve into a legal policy that is transformative, contextual, and oriented towards substantive justice. The oversight of village funds is not merely an administrative obligation but a manifestation of the state's responsibility to ensure social justice, eradicate corruption at the grassroots level, and ensure that every rupiah of village funds is truly used for the greatest possible prosperity of the people.

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