



**ACCOUNTABILITY, TRANSPARENCY, AND COMMUNITY
PARTICIPATION IN THE MANAGEMENT OF DIRECT CASH
ASSISTANCE (BLT) FOR COMMUNITY EMPOWERMENT IN
BANTAN DISTRICT IN 2024**

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Abstract

This study aims to analyze the application of the principles of accountability, transparency, and community participation in the management of Village Fund Direct Cash Assistance (BLT-DD) in Banten District, Bengkalis Regency in 2024, as part of the policy of accelerating the elimination of extreme poverty in accordance with Presidential Instruction Number 4 of 2022. The research method used is a qualitative approach with a case study design. Data collection was carried out through in-depth interviews and documentation, with purposive sampling techniques in eight villages with the status of Independent Villages which had more than 40 families of BLT-DD recipients. The results of the study show that the management of BLT-DD in Banten District has been carried out in accordance with the provisions of laws and regulations, with a budget allocation of 25% of the Village Fund. The principle of accountability is realized through compliance with procedures for planning, determining, and distributing assistance, as well as active supervision by the Village Consultative Body (BPD). Transparency is implemented through information disclosure to the public, both through village deliberations, information boards, and village social media. Community participation is reflected in the involvement of residents at the stage of data collection, village deliberations, and supervision of aid distribution. However, the main obstacle is still found in the aspect of collecting recipient data due to changes in budget policies and the dynamics of socio-economic conditions of the community

Keywords: Accountability, Transparency, Community Participation, Village Fund Cash Transfers, Extreme Poverty



INTRODUCTION

Indonesia's national development does not only rely on urban areas, but is also directed at strengthening village capacity as an important part of the government system of the Unitary State of the Republic of Indonesia. Based on Law Number 6 of 2014 concerning Villages, a village is a legal community unit that has the authority to regulate and manage government affairs and the interests of the local community based on the rights of origin and socio-cultural values recognized by the state (Indonesia, 2014). Regulatory changes through Law Number 3 of 2024 further emphasize the need for village protection and empowerment in order to be able to develop into strong, advanced, independent, and democratic villages in supporting national development (Indonesia, 2024).

In supporting the implementation of government and village development, the government distributes Village Funds which are part of the Transfer to the Regions (TKD). Based on the Regulation of the Minister of Finance Number 145 of 2023 and the Regulation of the Minister of Finance Number 108 of 2024, the Village Fund is used to finance the implementation of village government, the implementation of development, community empowerment, and community activities (Mentri, 2025). One form of utilization of Village Funds is the Village Fund Direct Cash Assistance (BLT-DD) program, which is cash assistance provided to beneficiary families determined through village deliberations in accordance with applicable criteria.

Nirmala & Susilawati, (2022) explain that the BLT-DD program was initially introduced as a government effort to mitigate the socio-economic impacts of the Covid-19 pandemic. BLT-DD is defined as a government program that provides direct cash assistance to economically vulnerable or underprivileged rural communities. In line with this, the Regulation of the Regent of Bengkalis Number 55 of 2023 defines BLT-DD as direct cash assistance sourced from Village Funds (DD) and allocated to Beneficiary Families (KPM) based on criteria agreed upon and decided through village deliberations (BENGKALIS, 2023). The regulation stipulates that BLT-DD is allocated at 25% of the Village Budget (APBDes), with assistance valued at IDR 300,000 per month per KPM and distributed every three months, resulting in a total of IDR 900,000 per KPM per distribution period.

Since 2023, the BLT-DD program has no longer been limited to pandemic response, but has been redirected as part of the national policy for accelerating the elimination of extreme poverty, as stipulated in Presidential Instruction Number 4 of 2022. Extreme poverty is defined as a condition in which individuals are unable to fulfill basic needs due to limited income and restricted access to



essential social services. The determination of BLT-DD recipients is based on P3KE data, prioritizing families in deciles 1 to 4, and is decided through village deliberation mechanisms involving the village government and the Village Consultative Body (BPD).

Bantan District is one of the sub-districts in Bengkalis Regency consisting of 23 villages with diverse socio-economic characteristics. Based on the Village Regulation of PDDT Number 9 of 2024 concerning the Village Index, all villages in Bantan District are classified as Independent Villages (Mentri, 2024). The status of an Independent Village shows that the village has good availability and access to basic services, social and economic activities, and effective governance. However, this condition does not completely eliminate the existence of extreme poor families in the village area, so the BLT-DD program remains a policy implemented by the village government in Bantan District.

Table 1.

Details of Recipients of Direct Cash Assistance for Village Funds in Bantan District in 2024

Yes	Village Name	Number of Recipients	Total Receipts in 2024 (IDR)
1	Pasiran	67 KK	IDR 241.200.000
2	Pambang Pesisir	62 KK	IDR 223.200.000
3	Jangkang	58 KK	IDR 208.800.000
4	Bantan Tua	57 KK	IDR 205.200.000
5	Selatbaru	53 KK	IDR 190.800.000
6	Berancah	49 KK	IDR 176.400.000
7	Muntai	46 KK	IDR 165.600.000
8	Deluk	43 KK	IDR 154.800.000

Source: Processed Data (2025)

Details of recipients of Direct Cash Assistance for Village Funds in Bantan District in 2024 are shown in Table 1. The table shows that there are eight villages with different number of beneficiary families and total aid funds. Pasiran Village was recorded as the village with the highest number of BLT-DD recipients, namely 67 heads of families with a total fund of IDR 241,200,000. Furthermore, Pambang Pesisir Village and Jangkang Village each have 62 and 58 beneficiary families with total funds of IDR 223,200,000 and IDR 208,800,000. Bantan Tua Village and Selatbaru Village also received a considerable amount of BLT-DD allocation. while Berancah Village, Muntai Village, and Deluk Village have a lower number of recipients, but still receive assistance according to the number of beneficiary families in each village.

The difference in the number of recipients and the amount of BLT-DD funds between villages shows that the distribution of assistance is based on the number



of beneficiary families that have been determined through the village planning mechanism. This condition confirms that even though villages in Banten District have the status of Independent Villages, the Village Fund Direct Cash Assistance program is still an important instrument in supporting the acceleration of the elimination of extreme poverty. Therefore, the management of BLT-DD needs to be carried out in an accountable, transparent manner, and involves community participation so that the implementation of the program is really on target.

Based on research by Fadhilla & Irham, (2024), the management of BLT-DD has shown a fairly good application of the principles of accountability and transparency in the planning and allocation of village funds. However, based on the empirical conditions in Banten District, further study is needed on how BLT-DD management is implemented, how the role of BPD in conducting supervision, and how community involvement in the BLT-DD program is directed at accelerating the elimination of extreme poverty. Therefore, this research is focused on analyzing accountability, transparency, and community participation in the management of Village Fund Direct Cash Assistance in Banten District in 2024.

LITERATURE REVIEW

According to Law Number 3 of 2024 concerning the second amendment to Law Number 6 of 2024, villages have inherent rights and traditional rights to regulate and manage the interests of the local community and play a role in realising the ideals of independence based on the 1945 Constitution of the Republic of Indonesia.

The explanation of Law Number 3 of 2024 concerning Villages states that villages have regulations aimed at forming a professional, efficient, effective, open, and accountable village government. Based on Law Number 3 of 2024 article 67 paragraph (1), it is explained that villages have the right to regulate and manage the interests of the local community based on the origins, customs, and socio-cultural values of the local community.

Direct Cash Assistance from Village Funds (BLTDD)

According to Regulation of the Minister of Finance of the Republic of Indonesia Number 146 of 2023, Direct Cash Assistance (BLT) is the provision of cash to beneficiary families in villages sourced from village funds (Menteri, 2023). Direct Cash Assistance (BLT) is provided to those in need through deliberation, which is carried out by hamlet deliberation, with each hamlet conducting deliberation and proposing members of their community who truly meet the criteria for receiving BLT. After receiving proposals from the community and



hamlet deliberation, the village government will conduct village deliberation. According to the Minister of Villages, Development of Disadvantaged Regions and Transmigration Regulation on the Priority Use of Village Funds in 2021, village deliberations are also known as deliberations between the village consultative body, the village government, and community elements organised by the village consultative body to agree on strategic matters.

At the beginning of 2023, Direct Cash Assistance is no longer a COVID-19 impact programme but a programme to accelerate the eradication of extreme poverty. This is based on Presidential Instruction No. 4 of 2022 concerning the acceleration of the eradication of extreme poverty throughout the territory of the Republic of Indonesia by 2024. According to Ministerial Regulation No. 13 of 2023, extreme poverty is defined as the inability to meet basic needs, including food, clean drinking water, adequate sanitation, healthcare, housing, education, and access to information, which is not limited to income but also includes access to social services (Menteri, 2020).

Community Empowerment

Empowerment can be defined as antoinity to meet the needs desired by individuals (Erowati & Sos, 2021). Meanwhile, Qomariah, (2025) explains that community empowerment is a comprehensive and sustainable development approach, the focus of which is not only on providing assistance, but also on increasing the capacity of individuals and community groups so that they are able to control their own destiny.

Good Governance

Good governance is a collective concept that involves all actions or behaviours that direct, control or influence public affairs to realise the values of good in everyday life (Nurhidayat Sekolah Tinggi Ilmu Sosial Dan, 2023). The main principles underlying good governance are 1) Accountability; 2) Transparency; 3) Community Participation. These three main principles will be emphasised in this study as benchmarks for the Village's Ability to Manage Village Fund Direct Cash Assistance (BLT-DD) (Yusuf et al., 2022), namely:

1. Accountability

Accountability is a concept that reflects the obligation to provide proper accountability for every outcome, whether success or failure, of various activities carried out (Nirmala & Susilawati, 2022).

2. Transparency



Transparency can be defined as providing open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively (Putra et al., 2022).

3. Participation

Participation means involvement in influencing decision-making and the course of government activities as an effort to create good relations between the government and the public and to realise good governance (Sanusi, 2023). According to Ashilly et al., (2020). Participation emphasises the involvement of various parties in the implementation of a country's policies.

RESEARCH METHOD

Design and Types of Research

This study uses a qualitative approach with a case study design. This approach was chosen to gain an in-depth understanding of the management of Village Fund Direct Cash Assistance (BLT-DD), especially related to aspects of accountability, transparency, and community participation. The case study was used to intensively examine the implementation of the BLT-DD program in selected villages in Bantan District, Bengkalis Regency, so that it can comprehensively describe the empirical conditions.

Location and Research Object

The research was conducted in Bantan District, Bengkalis Regency, with a focus on eight villages with the status of Independent Villages, namely Bantan Tua, Selatbaru, Jangkang, Muntai, Berancah, Pambang Pesisir, Pasiran, and Deluk Villages. The selection of these villages is based on the relatively high number of BLT-DD recipients. The research was conducted in the period September 2025 to January 2026. The research objects include the management of BLT-DD by the village government, the role of the Village Consultative Body (BPD) in supervision, and the participation of the beneficiary community in the implementation of the BLT-DD program in 2024.

Data Types and Sources

The type of data used in this study is qualitative data that is descriptive. Qualitative data is used to gain an in-depth understanding of the definition, process, and management practices of BLT-DD (Sugiyono, 2020). The source of research data consists of primary data and secondary data. Primary data was obtained through direct interviews with informants involved in the management of BLT-DD, including Village Heads, Village Secretaries, Village Treasurers, BPD members, and community representatives receiving assistance. Secondary data was obtained from supporting documents in the form of laws and regulations,



village reports, results of previous research, and other documents relevant to the management of BLT-DD.

Population, Samples, and Sampling Techniques

The number of residents in this study is all villages in Banten Regency that have the status of Independent Villages based on the 2024 Village Index, with a total of 23 villages. From this population, a research sample of eight villages was determined.

The sampling technique used is purposive sampling, with the criteria of villages that have the status of Independent Villages and have more than 40 BLT-DD recipients.

Table 2.
Research Sample

Yes	Village Name	Number of Recipients
1	Pasiran	67 KK
2	Pambang Pesisir	62 KK
3	Jangkang	58 KK
4	Bantan Tua	57 KK
5	Selatbaru	53 KK
6	Berancah	49 KK
7	Muntai	46 KK
8	Deluk	43 KK

Source: Processed Data (2025)

Data Collection Techniques

Data collection was carried out through two main techniques, namely interviews and documentation. Interviews were conducted directly with key informants to obtain information about the implementation, supervision, and involvement of the community in the management of BLT-DD (Sukma et al., 2023). Interviews were conducted in depth and assisted by recording tools to maintain the accuracy of the data (Samsu, 2021).

Documentation is used to complement primary data, in the form of collecting documents related to BLT-DD management, such as village reports, regulations, and archives of related activities.

Data Processing and Analysis Techniques

Data processing is carried out through editing and interpretation stages. The editing stage is carried out by double-checking interview data and documentation to ensure completeness and consistency of data. Furthermore, the interpretation stage is carried out by interpreting the interview data and relating it to the provisions of relevant laws and regulations, such as Law Number 6 of 2014, Regulation of the Minister of Home Affairs Number 110 of 2016, and



Regulation of the Minister of Finance Number 146 of 2023 (Menteri, 2023). Data analysis is carried out in a qualitative descriptive manner by explaining, managing, and interpreting data to systematically describe the management of BLT-DD, the role of BPD, and community participation in the BLT-DD program in Bantan Regency.

RESULTS AND DISCUSSION

Management of Direct Cash Assistance in Bantan Regency in 2024

The management of Direct Cash Assistance for Village Funds (BLT-DD) in Bantan District in 2024 will be carried out as part of the program to accelerate the elimination of extreme poverty. Since 2023, BLT-DD will no longer focus on handling the impact of Covid-19, but rather as a social protection instrument for poor and extreme poor families. Its implementation is guided by the Presidential Instruction of the Republic of Indonesia Number 4 of 2022 and the Minister of Finance Regulation Number 108 of 2024, with a BLT-DD budget allocation of 25% of the Village Fund stipulated in the APBDes (Indonesia., 2022).

The implementation of BLT-DD in Bantan District includes the villages of Pasiran, Pambang Pesisir, Jangkang, Bantan Tua, Selatbaru, Berancah, Muntai, and Deluk Village. In general, the management of BLT-DD in all villages is carried out through three main stages, namely the planning stage, the determination stage, and the distribution stage, which are interrelated and carried out in accordance with the provisions of laws and regulations.

1. Planning Stage

The planning stage is the initial stage of BLT-DD management which is carried out through village deliberations involving the village government, RT/RW, hamlet heads, Village Consultative Body (BPD), community leaders, and village assistants. The planning process begins with the collection of data on prospective Beneficiary Families (KPM) at the RT/RW and hamlet levels based on the criteria that have been set. The results of data collection were discussed in hamlet deliberations and village deliberations to agree on the list of KPM candidates and adjustments to the BLT-DD budget allocation in the APBDes.

2. Determination Stage

The determination stage is carried out after the planning is completed, namely by officially establishing the list of BLT-DD KPM. The determination is based on the grouping of the level of community welfare by using deciles, especially deciles 1 to 4 deciles as the priority of aid recipients, with reference to P3KE Data. At this stage, verification and revalidation are carried out to ensure that prospective recipients meet the criteria and do not receive other social



assistance. The list of KPM that has been agreed upon is then determined through the Village Head Decree as the basis for the implementation of BLT-DD.

3. Distribution Stage

The distribution stage is the stage of implementing BLT-DD to the KPM that has been determined. The distribution will be carried out in stages during the 2024 fiscal year, generally in three stages, with an amount of assistance of Rp 300,000 per month distributed every three months. The distribution was carried out directly to the KPM and involved village officials, BPD, village assistants, RT/RW, and hamlet heads. The village government also conveys distribution information openly and conducts documentation as a form of accountability and transparency in the use of Village Funds.

The Role of the Village Consultative Body in the Supervision of Direct Cash Assistance

The Village Consultative Body (BPD) has a strategic role in supervising Village Fund Direct Cash Assistance (BLT-DD) as a representation of the community as well as a check and balance mechanism in village government. In all the villages studied, BPD functions as a policy guardian so that the management of BLT-DD runs in accordance with regulations, especially related to the priority of eliminating extreme poverty. This role shows that BPD not only functions administratively, but also as a guarantor of accountability and legality of village policies.

In the planning stage, BPD is actively involved in Village Deliberation or Special Village Deliberation by paying attention to the criteria for prospective Beneficiary Families (KPM), aligning village plans with national policies, and ensuring that the data used is up-to-date and not sourced from old data. BPD also plays a role in absorbing the aspirations of the community, matching data to avoid overlapping with other social assistance, and encouraging field verification to ensure that the recipient's proposals truly reflect the real conditions of the extreme poor.

At the determination stage, the role of the BPD reached a crucial point because the KPM list changed from a mere proposal to a binding legal decision. The involvement of BPD in providing approval and ratification makes the village government's decision have administrative and social legitimacy. BPD carries out the final screening function by ensuring that the entire verification process has been carried out honestly and fairly, so that the determination of KPM can be legally accounted for and minimize the potential for conflicts and public protests in the future.



In the distribution stage, BPD plays the role of field supervisors to ensure that the aid is received in its entirety by the eligible recipients. The physical presence of BPD at the distribution location allows direct matching between the KPM list and the identity of the recipients, preventing withholding funds, double recipients, and the transfer of assistance to unauthorized parties. This supervisory function strengthens financial transparency and proves that the implementation of policies is in line with the planning and determinations that have been agreed.

Overall, the role of the Village Consultative Body in supervising BLT-DD in various villages shows comprehensive and continuous supervision, starting from planning, determination, to distribution. BPD not only acts as a formal institution, but also as a moral, legal, and social justice guardian that ensures that every rupiah of the Village Fund is distributed accountably, transparently, and on target. This role strengthens community trust in the village government and supports the realization of good village governance.

The Role of the Community in the Management of Direct Cash Assistance

The community has an important role in the management of Direct Cash Assistance (BLT) of the Village Fund, not only as recipients of assistance, but also as parties involved in the process of planning, supervising, and monitoring the implementation of the program. In the various villages studied, community involvement is one of the supporting factors so that the distribution of BLT can run more transparently and in accordance with real conditions in the field.

At the planning stage, the community is involved through village deliberations or consultation forums organized by the village government. In the forum, residents were given space to convey their aspirations, inputs, and information about the socio-economic conditions of the community, including families or groups that are considered most in need of assistance. Although the community is not directly involved in the final determination of the list of Beneficiary Families (KPM), the input submitted is an important consideration for the village government in compiling a list of prospective recipients so that it is more targeted and in accordance with field conditions.

In addition to planning, the community also plays a role as a **social supervisor** in the management of BLT. The presence of residents at the time of aid distribution allows the community to directly monitor the distribution process, ensure that the aid is received by the right parties, and prevent potential irregularities such as double recipients or data mismatches. This supervisory role strengthens transparency and accountability in BLT management at the village level.



The community also has a role in maintaining information disclosure through the mechanism of submitting questions, clarifications, and complaints to the village government. When there is confusion or dissatisfaction regarding the determination of BLT recipients, residents can go to the village office to get a direct explanation of the criteria and procedures used. This mechanism shows that there is two-way communication between the village government and the community, which contributes to preventing misunderstandings and strengthening community trust in the village government.

Overall, the role of the community in the management of the Village Fund BLT is participatory even though it is not in the position of final decision-maker. Community involvement in planning, supervising, and monitoring aid distribution helps ensure that the BLT program runs more transparently, accountably, and on target. Thus, the community is not only the object of receiving assistance, but also an important partner of the village government in supporting the successful implementation of the Village Fund BLT program.

Village Government Obstacles in the Management of Direct Cash Assistance

The management of Direct Cash Assistance (BLT) of Village Funds in several villages in Bantan District still faces a number of obstacles that affect the effectiveness of aid distribution. These obstacles arise at various stages of management, ranging from data collection, determination of recipients, to the implementation of distribution. Although each village has different characteristics, the problems faced show a relatively similar pattern.

One of the main obstacles is the accuracy of the data of prospective BLT recipients. The dynamic socio-economic conditions of the community cause the recipient data to need to be updated regularly. There are still residents whose economic conditions have improved but are still recorded as recipients, while other residents who have experienced a decline in economic conditions have not been recorded. This inaccuracy of data has the potential to cause aid to be not on target and cause a perception of injustice in the community.

The next obstacle is related to the limited allocation of Village Funds for BLT. The number of people who need assistance is not proportional to the available funds, so the village government must make a strict selection in determining the Beneficiary Families (KPM). This condition often causes complaints from people who feel they deserve to receive assistance, but are not listed as recipients due to existing budget limitations.

In addition, changes in policies and technical instructions from the central government are also challenges in managing BLT. The determination of BLT as



part of the program to accelerate the elimination of extreme poverty requires the village government to adjust the criteria for recipients based on certain poverty deciles. This adjustment process takes time and precision, and has an impact on changes in the list of recipients that are not always easy for the public to understand.

Other obstacles that also arise are the limited understanding of the community on the mechanism and objectives of BLT, the problem of double data with other assistance programs, and the limitation of human resources for village officials. The lack of understanding of the community has the potential to cause misunderstandings and dissatisfaction, while double data and limitations of village officials add to the workload in BLT management. Overall, these obstacles show that BLT management not only requires adequate budget, but also requires accurate data, clear policies, and good apparatus and communication capacity with the community.

CONCLUSION

Based on the results of the research, it can be concluded that the management of Village Fund Direct Cash Assistance (BLT-DD) in eight villages with Independent Village status in Banten District in 2024 has implemented the principles of accountability, transparency, and community participation relatively effectively and in accordance with the provisions of Presidential Instruction Number 4 of 2022 and Minister of Finance Regulation Number 146 of 2023. Accountability is reflected in the village government's compliance in allocating the BLT-DD budget of 25% of the Village Fund as well as the implementation of aid distribution supervised by the Village Consultative Body (BPD) and village assistants to ensure that the funds are received in full by the Beneficiary Families (KPM). Transparency is realized through information disclosure about the recipients and the mechanism for distributing BLT-DD to the community through various village information media.

Community participation also plays an important role in the management of BLT-DD, especially through the involvement of residents in hamlet deliberations and village deliberations to validate the socio-economic conditions of prospective aid recipients and in supervising distribution in the field. However, this study found that the main obstacle still lies in the accuracy of data collection of beneficiaries due to changes in budget policies and the dynamics of community conditions. Therefore, the village government needs to continue to improve the quality of data collection, communication, and education to the



community so that the management of BLT-DD in the future can run more on target and maintain public trust in village governance.

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