

## ACCOUNTABILITY OF THE USE OF VILLAGE FUNDS IN PHYSICAL DEVELOPMENT IN THE LAMOKATO VILLAGE AREA

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### Abstract

This study aims to analyze and describe the accountability of village fund usage in physical development in Lamokato Village. This study uses a qualitative approach with a descriptive research type, which aims to analyze or describe the accountability of village fund usage in physical development. The research location is in Lamokato Village, Kolaka District, Kolaka Regency. Data collection was carried out through observation and in-depth interviews with village officials and related parties. The allocation of village funds during the research period showed an increase and policy adjustment, namely IDR 795,614,000 in 2023, IDR 809,541,800 in 2024, and IDR 808,447,000 in 2025, which after the efficiency policy became IDR 775,198,000, with an additional budget of IDR 100,000,000 specifically allocated for drainage construction through the support of Bappeda. The results of the study show that legal accountability and honesty have been well implemented through compliance with administrative procedures, the preparation of comprehensive accountability reports, and the absence of legal violations. Managerial accountability is also functioning well, as evidenced by the preparation of structured planning documents such as the RKA and RAB, as well as the existence of a tiered monitoring mechanism. Program accountability shows that physical development has been tailored to community needs through development planning deliberations, although its effectiveness has not been felt evenly. Policy and financial accountability have basically been implemented in accordance with regulations, but still face obstacles in the form of budget constraints, low participation by some residents, and uneven transparency of information to the community. Therefore, it is necessary to strengthen community participation, public communication, and information disclosure in order to achieve more comprehensive accountability.

**Keywords:** Accountability, Village Funds, Physical Development

### A. INTRODUCTION

Both central and regional governments allocate funds to urban villages with the primary goal of supporting prioritized physical development programs and providing a tangible impact on improving the quality of life for the community. This is clarified in Law No. 23 of 2014 concerning Regional Government, Article 230 (1), which stipulates that district/city governments allocate funds within the district/city budget (APBD) for the development of local urban village facilities and infrastructure and community empowerment within the urban villages. However, the success of this development is largely determined by how openly and accountably urban village funds are managed. Therefore, principles of good governance, such as transparency and accountability, must

be implemented so that the entire process, from planning and implementation to reporting on development results, can be directly monitored by the community (Saren et al., 2022).

According to Osborne (2010), accountability not only serves as a tool for controlling public organizations and programs but also serves as a guide for organizations in increasing the effectiveness and efficiency of their program implementation (Khairudin et al., 2022). Several fundamental issues can hinder the accountability of village fund management in Indonesia. These include a lack of citizen participation, weak oversight and control mechanisms, and the lack of adequate transparency in the use of village budgets (Deseraldo et al., 2024). The community needs to be included in evaluations conducted by village governments to assess the transparency of government performance (Santos, 2022).

The effectiveness of village financial management is positively impacted by accountability, transparency, and community participation. As stipulated in Minister of Home Affairs Regulation No. 130 of 2018 concerning Village Infrastructure Development Activities and Community Empowerment in Villages, Article 3, paragraph 1, explains that village infrastructure development activities also serve as a form of basic social services that have a direct impact on improving the community's quality of life (Yulita et al., 2023).

Another phenomenon that occurs is the hampered implementation of physical development programs due to administrative irregularities. In many cases, village funds are not utilized optimally, resulting in physical development plans failing to achieve their targets (Sanger et al., 2023). Their limited understanding of the principles of accountability and transparency often results in the physical development planning and implementation process not being aligned with community needs. Consequently, the resulting physical development output fails to fully meet community expectations.

Therefore, a research gap remains under-explored, specifically the accountability practices of village funds in physical development, particularly in specific areas such as Lamokato. Most previous research has focused on villages or local governments in general, while the sub-district level has received little in-depth study.

Nevertheless, in Lamokato Village, participatory mechanisms are operating quite well, including involving residents in the development planning forum (Musrenbang) and the management of development activities by Community Groups (Pokmas). These groups consist of seven members, including a chairperson. The secretary, treasurer, and other members are responsible for reporting and overseeing the implementation of physical development projects. Some physical development projects in Lamokato Village originate from participatory community proposals through the Village Consultative Meeting (Musrenbang), while others are directly identified by technical personnel or development implementers based on field observations.

This is reinforced by the author's initial interview with the Lamokato Village Head, who explained that the budget allocation for development in Lamokato Village is sourced from the Regional Budget (APBD). In 2023, the budget was 795,614,000, in 2024 it was 809,541,800, and in 2025 it was 808,447,000, after efficiency adjustments to 775,198,000. In 2024-2025, an additional 100 million rupiah was allocated specifically for drainage, a mandatory budget from the Regional Development Planning Agency (Bappeda). This budget includes personnel expenses, capital expenditures, and other activities. In 2023, capital expenditures for the procurement of trash bins were approximately 150 million. Then, in 2024, Lamokato Village carried out physical construction in the form of a drainage channel using a budget of 100 million. Ideally, every government agency is obliged to carry out public accountability. Accountability, according to

Tanjung (2014:11), states that being responsible for the management of resources and the implementation of activities of a reporting entity entrusted to the reporting entity in achieving predetermined goals periodically. Furthermore, there was no public forum held to convey their accountability to the public officially in one forum after the completion of the construction. The urgency in this issue is that in the use of village funds, accountability is very important because it is related to public funds managed by government agencies.

## **B. LITERATURE REVIEW**

### **Public Accountability**

Public accountability theory explains that public officials or institutions have a moral and administrative obligation to explain, be accountable for, and accept the consequences of their actions and use of the public resources they manage (Bovens, 2007). Accountability extends beyond administrative reporting to include an evaluative dimension that allows the public to assess whether government actions align with the mandate and interests of the community. From a modern public administration perspective, accountability encompasses both vertical (to superiors and supervisory institutions) and horizontal (to the community and other stakeholders) relationships. Mardiasmo (2018) emphasized that public sector accountability requires information transparency, regulatory compliance, and effective budget utilization to achieve value for money. Therefore, accountability is a key instrument for maintaining integrity, legitimacy, and public trust in the government. In the context of village funds, this theory is relevant for analyzing the extent to which budget management not only complies with procedures but is also responsive to citizen needs. Indicators:

- Compliance with regulations and legal procedures
- Completeness and transparency of accountability reports
- Internal and external oversight mechanisms
- Transparency of budget information to the public
- Evaluation of program effectiveness and benefits

### **Good Governance**

The theory of good governance emphasizes that good governance must be built on the principles of transparency, accountability, participation, effectiveness, and the rule of law (UNDP, 1997). This concept developed in response to the weaknesses of traditional bureaucracies that were too procedure-oriented and paid little attention to the quality of public services. Osborne (2010) explains that the modern governance paradigm demands collaboration between the government, the community, and other sectors in the process of formulating and evaluating public policies. Good governance not only regulates how decisions are made, but also how those decisions are communicated and accounted for openly. This principle positions the community not as an object of development, but as a subject with the right to know and oversee the use of public resources. In the study of village funds, this theory serves as the basis for assessing whether the planning, implementation, and evaluation processes of physical development have met the principles of good governance. Indicators:

- Transparency in decision-making
- Community participation in planning and evaluation
- Program effectiveness and efficiency
- Responsiveness to citizen needs
- Legal certainty and administrative justice

## Community Participation

Community participation theory emphasizes that citizen involvement in the development process is a crucial element in creating legitimacy and sustainability of public policy (Arnstein, 1969). Arnstein, in his "Ladder of Citizen Participation," explains that participation has levels, ranging from mere manipulation to full citizen control over public decisions. Substantive participation allows communities to be involved in identifying needs, planning programs, implementing them, and monitoring development outcomes. Cohen and Uphoff (1980) add that participation can be analyzed through four stages: decision-making, implementation, utilization of results, and evaluation. Without meaningful participation, development risks being misdirected and losing social support. In the context of village funds, this theory is important for assessing the extent to which musrenbang (development planning forum) and citizen forums truly serve as deliberative spaces, rather than mere administrative formalities. Indicators:

- Community involvement in planning discussions
- Community access to program information
- Community roles in implementing or monitoring activities
- Level of community group representation
- Joint evaluation of development outcomes

## C. RESEARCH METHODOLOGY

This study uses a qualitative approach with a descriptive research type. This research is located in Lamokato Village, Kolaka District, Kolaka Regency. In data collection, the author used observation, interviews, and documentation methods. Data analysis used in this study is the interactive analysis model of Miles and Huberman (1994), which describes data analysis as a cyclic and interactive process with three main components: data reduction, data display, and conclusion drawing/verification.

## D. RESULT AND DISCUSSION

### Legal Accountability and Honesty

The research results indicate that the use of village funds has been carried out in accordance with applicable legal regulations, specifically Law No. 23 of 2014 concerning Regional Government, Article 230 paragraph 1. The fund management process is carried out through structured administrative stages, namely by preparing the RKA (Work Plan and Budget) and RAK (Activity Budget Plan). There is a hierarchical and systematic oversight mechanism, starting from the sub-district level to the inspectorate. The Village Budget User Authority (KPA) is at the sub-district level and plays a direct supervisory role, so every budget use must be accounted for to the relevant agencies. Each use of funds is accompanied by complete evidence, such as photographs of physical construction and other accountability documents. The LPJ (Accountability Report) is also prepared by the village itself without involving third parties, demonstrating a commitment to transparency. At the time of the research, no legal violations or abuse of authority were found in the use of village funds, indicating that the implementation of legal accountability and honesty is well underway in Lamokato Village. These findings align with Mardiasmo's concept of legal accountability, which emphasizes the importance of complying with laws and regulations in managing public finances. Lamokato Village officials have implemented clear and documented administrative procedures as a form of compliance with applicable regulations. Village funds are managed through an orderly administrative process, from the creation of the Work and Budget

Plan (RKA) to the Cash Budget Plan (RAK). This demonstrates the formal application of accountability principles, as outlined by the National Institute of Public Administration (LAN), which emphasizes clarity in the process, authority, and responsibility at every stage of budget management. This ensures that every physical development project has a clear planning and legal basis, allowing for the use of funds to be tracked and accounted for. Furthermore, the independent preparation of accountability reports by village officials demonstrates the effective implementation of the principles of honesty and transparency. This practice aligns with Mardiasmo's view that accountability encompasses more than just responsibility to superiors but also involves moral values such as honesty in presenting financial information. Supporting documentation in the Accountability Report strengthens efforts to prevent data fraud and increases trust in the use of village funds. The absence of any legal violations or improper use of funds during the study period indicates that the internal control system is in good condition. Although the managed budget is not particularly large, this does not affect the level of accountability, which remains good due to the integrity of employees and the consistent application of procedures.

### **Managerial Accountability**

The management of village funds for the sub-activities of infrastructure development in Lamokato Village has demonstrated a fairly good implementation of managerial accountability. This can be seen in the phased budget management process, starting from planning and budgeting, implementation, to monitoring and reporting of results. Every physical development project, particularly the construction of the environmental drainage system, is carried out in accordance with clear planning and budget documents, such as the Work Plan and Budget (RKA) and Budget and adheres to applicable unit price standards. Village funds are primarily used for capital expenditures, particularly for developing sustainable infrastructure annually. The consistent disbursement of funds in 2024 and 2025 demonstrates the program's continuity and focus on tangible and measurable results, both in terms of the number of projects and the results of activities. The development process is not carried out directly, but rather through neat administrative steps, such as drafting work contracts and preparing physical evidence of work results. This serves as the basis for oversight by the Supreme Audit Agency (BPK) and other relevant parties. However, although the administrative and technical management of village funds is running smoothly, the study found obstacles in communication and information dissemination to the public. Some people still don't fully understand the purpose and benefits of ongoing physical development. This finding suggests that managerial responsibility extends beyond following regulations and completing administrative documents. It also requires village officials to communicate information clearly, respond quickly, and engage the community as the beneficiaries of development programs.

### **Program Accountability**

Physical development in Lamokato Village has shown progress, but still faces several structural and technical obstacles. The village government has attempted to implement infrastructure development in accordance with community needs, identified through the Musrenbang (Regional Development Planning Forum) as a form of participation and accountability. Several programs, such as the construction of drainage channels, concrete rebates, and the procurement of trash cans, are in response to residents' wishes, which are held annually. However, the village has limited authority because final decisions regarding physical development depend on the policies of the district government and relevant technical agencies. Therefore, the village's role is more as an advocate of aspirations than a decision-maker. From the community perspective, there are differing opinions regarding the effectiveness of development programs,

particularly regarding drainage channels, which some residents consider successful, but others consider them poorly targeted due to ongoing flooding and unmet needs for concrete rebates. This situation indicates a gap between planning and implementation, likely caused by suboptimal mechanisms for gathering aspirations, inadequate technical quality of implementers, and a less stringent program monitoring and evaluation system. Therefore, increased community participation is needed in a more inclusive manner, strengthening the technical capacity of implementers, and a more stringent monitoring and evaluation system to ensure physical development programs are more targeted and meet the principles of accountability across the board.

Accountability in physical development in Lamokato Village, from a public accountability perspective, indicates that the principle of accountability to the community has not yet been fully achieved. Although development planning meetings (*musrenbang*) have been held as a forum for community participation, this forum's role is still limited to the initial planning stages. In reality, final decisions on development are mostly made by higher-level government, leaving the village with limited authority. This situation aligns with the notion that accountability depends not only on formal procedures but also on clear authority and responsibility for decision-making. The difference between plans and actions in development is evident in the varying ways in which the community perceives the results of the physical development. Some residents are pleased with the drainage development, while others criticize it, feeling that the program is not well-targeted. This indicates that community needs have not been fully identified, resulting in development outcomes that do not reflect the responsive principles emphasized in the concept of good governance. Furthermore, limited technical capabilities of village officials, lack of coordination between implementers, and weak oversight during project implementation also contribute to the low level of accountability in development. In terms of budget management, limited funds and the emergence of various questions from the public regarding how development funds are used indicate that the principles of transparency and value for money have not been effectively implemented. However, in the theory of managerial accountability, assessing development success not only looks at whether activities are running, but also measures efficiency, effectiveness, and the benefits perceived by the community. Therefore, to improve accountability for physical development in Lamokato Village, clarity in the division of tasks between levels of government, improvement of the technical capabilities of workers, and stronger oversight involving the community are needed, so that development can be monitored administratively and substantively.

### **Policy Accountability**

The village government has implemented policy accountability by conducting annual evaluations that address real community issues, such as flood management. The Regional Development Planning Agency (Bappeda) also provides flexibility in adjusting the budget. However, limited funding means many residents' expectations remain unmet, and only priority needs are addressed. The *Musrenbang* (Regional Development Planning Forum) as a participatory forum is still not functioning optimally, as residents' proposals often go unrealized and there is a lack of clarity in expressing objections. Furthermore, the principle of participatory decision-making remains inconsistent, with residents' access to direct involvement very limited, usually only through official figures, resulting in an imbalance in representation. This situation suggests a need for a more in-depth evaluation of the budgeting system and implementation of the

Musrembang to make it more inclusive, transparent, and able to build public trust in the development planning process at the village level.

The Musrembang, as a forum for collective planning discussions, is already underway, but the process still needs clarity and transparency. Some community proposals are not addressed due to insufficient explanations, which can lead to a lack of public understanding of the policies being implemented. Furthermore, community participation in the Musrembang (Regional Development Planning Forum) remains uneven, with most participating groups participating, while some residents are not fully engaged. Furthermore, the role of the Regional Development Planning Agency (Bappeda) in adjusting and increasing funding when the initial allocation is deemed insufficient demonstrates responsibility and cooperation between levels of government. However, accountability in the use of village funds in Lamokato remains inadequate and needs to be strengthened, particularly in terms of transparency, equitable community participation, and policy communication to ensure fund management is more aligned with community needs.

### **Financial Accountability**

Financial accountability in the use of village funds in Lamokato demonstrates a discrepancy between strong formal oversight and inadequate transparency to the public. Administratively, financial management is quite sound, as evidenced by rigorous audits by the Supreme Audit Agency (BPK) and the Inspectorate, as well as comprehensive accountability documents, allowing for the tracking and verification of every expenditure. This demonstrates that the village is capable of meeting the demands of vertical accountability to the supervisory body. However, the accountability system still prioritizes procedures and focuses on administrative compliance. Village officials prioritize providing accountability to the supervisory body over providing transparent information to the public. Although planning meetings are held and some residents are directly involved in the physical work, information on the use of funds is not readily available to all. Some residents never receive an explanation, while others only receive news through the neighborhood association (RT), community association (RW), or online media that does not reach everyone. This situation hinders effective social oversight by the community and hinders real financial transparency. Therefore, a more accessible communication strategy is needed, such as holding community meetings and providing budget information in public places. In addition, village officials need to change their perspective by recognizing the community as a party that has the right to know and monitor the use of public funds, so that financial accountability does not only exist as a formality, but becomes something real and involves community participation.

## **E. CONCLUSION**

Based on the research results, accountability for the use of village funds in Lamokato Village is already underway, although it still needs improvement. In terms of legal accountability and honesty, fund management is in accordance with regulations, complete with administrative documents, RKA, RAK, and reports without any legal violations. In managerial accountability, it is running quite well, as seen from the well-planned budget management, physical work carried out in accordance with the RAB and valid contracts, and complete documents for accountability to the Supreme Audit Agency (BPK). However, communication with the community is still poor, so some residents do not understand the objectives and benefits of ongoing development. In program accountability, the implementation of physical projects is based on community needs discussed in the musrembang (development planning forum), but differences in understanding and limited authority of the village prevent some proposals from being realized. In policy

accountability, priorities have been allocated to urgent issues, but budget limitations and uneven citizen participation hinder more inclusive planning. Meanwhile, financial accountability is closely monitored by the BPK and the Inspectorate, although transparency of information to residents is not evenly distributed. Overall, accountability has been implemented formally, but there is still a lack of communication, participation, and access to information for citizens.

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