



The Role of Village Government in Managing Funds and Implementing Development

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ABSTRACT

Currently, the Indonesian government continues to strive to improve the implementation of national development so that the pace of regional development, which also includes village development, is more balanced. In this case, the regional government has full authority in determining policy, planning, implementation, and financing. Village financial management must be carried out with excellent and accountable management because the funds coming into the village are too large to be managed by a Village Government. With the existence of the Village Fund policy, the management dimension in implementing the Village Fund policy needs to be implemented well. However, the implementation of village funding policies still needs to be improved. This research aims to describe and analyze the village government's ability to manage village funds and the use of village funds in implementing village development in Plandi Village, Wonosari District, Malang Regency. This research uses qualitative methods in Plandi Village, Wonosari District, Malang Regency, East Java, Indonesia. The data collection techniques used were interviews, documentation, and observation. The data will be analyzed using qualitative methods adapted from Miles and Huberman in Saldana (2014): data collection, condensation, data presentation, and conclusion. The results of this research are the implementation of Plandi village regulation policy no. 7 concerning the Village Revenue and Expenditure Budget for Fiscal Year 2023 has been done well. The system of information transparency to village communities has also been delivered well. However, the use of the Village Fund budget can be resolved well. However, there needs to be increased strict supervision regarding the implementation of activity planning and management by the village government for the community.

Keywords: Financial Management, Policy Implementation, Village Budget, Village Funds.

1. INTRODUCTION

The Indonesian government strives to improve the implementation of National Development so that the pace of regional development, including village development, is more balanced. One of the government's efforts to build a modern Indonesia Better yet, Law Number 23 of 2014 concerning Regional Government explains that regional governments are given the authority to regulate and manage their household affairs regarding planning, financing, and implementation. In this case, the regional government has full authority in determining policy, planning, implementation, and financing. In order to improve the implementation of village government towards achieving village autonomy for mIn creating an independent village, efforts need to be made to organize, manage, explore, and mobilize all the potential in the community. Therefore, through the APBN (Indonesian State Revenue and Expenditure Budget), the Central Government assists in the form of village funds.

The Village Law has placed deSA as a hybrid organization between a self-governing community and local self-government. In this way, the government system in the village takes the form of a community or community-based government with all its authority. Because of the authority and demands of implementing village autonomy, it must be supported by the availability of sufficient funds because financing or finance is an essential factor in supporting the implementation of village autonomy, as is the case in implementing regional autonomy. Village Funds provides stimulant assistance or stimulant funds to encourage financing village government programs, which are supported by community self-help and cooperation participation in government activities and community empowerment to improve

welfare and equitable village development. However, the implementation of village funding policies still needs to be improved.

One of the districts that receives assistance from village funds is Plandi Village, Wonosari District, Malang Regency. Plandi Village has 29 neighborhood units (RT) and 11 Community Units (RW) and is incorporated into four hamlets. With the assistance of these funds, it is hoped that the village government as the manager will be required to manage these funds well. The village government must synergize with the community in implementing programs or activities because the community must play an active role in effectively and efficiently using village funds. This is why the village community must monitor and supervise the use of village funds to be right on target. Village financial management must be carried out with excellent and accountable management because the funds that enter the village are not small but very large to be managed by a Village Government.

The Village Fund is a new policy for the village itself; many people wonder about the success of the policy. This action was due to the unpreparedness of the Village Government Apparatus itself, especially in financial management, whose business processes are almost the same as those of the Regional Government. The potential is quite good in Plandi Village, plus the existence of village funding assistance; it is hoped that this will result in increased community income, ultimately improving community life. In implementing the utilization of Village Funds, based on interviews with several sources in the preliminary study of this research, there are still several obstacles, such as the slow disbursement of Village Funds, which hinders development and community empowerment programs in the village as well as the lack of human resources who are experts in reporting. Use of Village Funds.

Based on the description above, there are still various problems in using village funds. This shows that when implemented, various development policies and programs that are well designed by the government sometimes achieve far from what was expected. Apart from that, Plandi Village is in the young category compared to other villages in Wonosari. Another problem is that development progress in the village is much slower and less than in other villages. Access to public services in this village is developing much faster than in other villages, and thus, community services are improving. As time goes by, it will progress further; of course, the village wants to follow these changes.

This research aims to describe and analyze the village government's ability to manage village funds and the use of village funds in implementing village development in Plandi Village, Wonosari District, Malang Regency. The benefits of this research can enrich theoretical studies in the development of public policy science, especially those related to the study of village government, especially in aspects of village financial management. Apart from that, it is also hoped that it can contribute to the Plandi Village Government, Wonosari District, Malang Regency to find various problems that occur within the village government, especially those related to the management of village funds so that it can be used as material for consideration in decision making and the formulation of various policies related to village development.

2. LITERATURE REVIEW

Etymologically, the word village comes from Sanskrit, *deca*, which means homeland, homeland, or birthplace. From a geographical perspective, a village is defined as "a group of houses or shops in a country area, smaller than a town." A village is a legal community unit located in the Regency area with the authority to manage its household based on the rights of origin and customs recognized by the national government. The general definition of village is more often associated with agriculture, according to Egon E. Bergel, in every settlement of farmers (peasants). The agricultural factor is not a characteristic that must be attached to every village. The main characteristic inherent in each village is its function as a residence (settlement) for a relatively small community group. Villages are formed on community initiative by taking into account the village's origins and the local community's socio-cultural conditions. The formation of a Village can take the form of merging several Villages or parts of adjoining Villages, the expansion of one village into two or more Villages, or the formation of a Village outside an existing Village.

In Law Number 6 of 2014, the formation of a village must meet the following requirements age limit for the main village is at least 5 (five) years from the time of its formation, population, work area that has access to transportation between regions, social culture that can create harmony in social life by village customs, has potential that includes natural resources, human resources and supporting economic resources, Village territorial boundaries

expressed in the form of a Village map that has been stipulated in regulations, facilities, and infrastructure for Village Government and public services and the availability of operational funds, fixed income, and other allowances for Village Government officials by the provisions of statutory regulations.

The Village government must pay attention to the elements of the Village Government in administering its government, all of which are the ideal rules or basis for implementing the Village government. Implemented regional autonomy helps the village government to improve performance, and the programs that have been determined can be carried out optimally. This autonomy gives the Village government a complete role in managing its household while still adhering to the local wisdom of the community because the community is the essential element in creating the village, which is the smallest government.

Village Funds are funds sourced from the APBN allocated village capital transferred through the district/city APBD (Regional et al.) and used to finance government administration, implementation of development, community development, and community empowerment. The Government Regulation also states that the allocation of Village Funds is calculated based on the number of villages and is allocated considering population size, poverty rate, area, and level of geographical difficulty. Village Funds are used to fund the implementation of authority based on original rights and village-scale local authority, which is regulated and managed by the village. Village Funds are prioritized to finance the development and empowerment of village communities. The Village Fund distribution mechanism is divided into two stages: the APBN transfer mechanism stage from the State General Treasury Account to the Regional General Treasury Account and the APBD transfer mechanism stage from the RKUD (Regional General Treasury Account) to the village treasury.

Village financial management follows the regional financial management pattern where the Village Head holds financial management powers. Village income, expenditure, and financing must be determined in the Village Revenue and Expenditure Budget stipulated in village regulations by the Village Head and the Village Consultative Body. Accountability for the use and management of village finances is the responsibility of the Village Head to be conveyed to the Regent/Mayor at the end of each fiscal year, which is conveyed through the sub-district head, the Village Consultative Body at the end of each fiscal year, and the community in village deliberations.

3. RESEARCH METHOD

3.1 Research design

The research approach used in this research is qualitative. According to Moleong, qualitative research is intended to understand the phenomena experienced by research subjects.

3.2 Research sites

This research was conducted at Plandi Village, Wonosari District, Malang Regency, East Java, Indonesia. The scope of this research is the Implementation Study of Based Village Fund Management Village Regulation no. 7 of 2022 concerning the Village Revenue and Expenditure Budget for Fiscal Year 2023 in Plandi Village, Wonosari District.

3.3 Data Types and Sources

The data in the research consists of two types, namely primary and secondary data. Primary data was obtained from interviews with informants regarding their knowledge of using village funds in the Plandi Village Development program, Wonosari District, Malang Regency, East Java, Indonesia. Meanwhile, Secondary Data is processed data originating from searching and reviewing documents and reports related to utilizing village funds in the Plandi Village program, Wonosari District, Malang Regency, East Java, Indonesia.

3.4 Data collection technique

Using a qualitative approach, research is directed at data collection, which relies more on the researcher as the data collector. The data collection techniques used were interviews, documentation, and observation.

3.5 Technique Analysis Data

The data analysis was adapted from Miles and Huberman in Saldana (2014), which consists of the first, namely data collection through an interview process with parties related to the research, field observations, and documentation. Second, data condensation using data obtained at the research location is outlined in a complete and detailed description or report. Third, namely, presenting data in the form of tables and sentences. Moreover, the final step is concluding.

4. RESULTS AND DISCUSSION

4.1 Implementation of Village Fund Management in Increasing Physical Development in Plandi Village, Wonosari District, Malang Regency

Village Fund Management was implemented in Indonesia in 2015 based on Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN, Article 1, paragraph 2: Village Funds are funds sourced from the State Revenue and Expenditure Budget which are intended for villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance the implementation of governance, implementation of development, community development, and community empowerment. Furthermore, article 6 states that the Village Funds are transferred through the Regency/City APBD to be then transferred to the Village Cash Account and Village APBD. It has been emphasized with the birth of Law No. 6 of 2014 concerning villages. This regulation requires district/city regional governments to allocate transfer funds from the center and continue to a village account known as the Village Fund (DD). Based on this law, apart from transfers to regions starting in 2015, regions that have village infrastructure in their government structure will also receive APBN allocations in the form of village funds, the allocation of which is calculated based on the number of villages taking into account population size, poverty rate, area and level of geographical difficulty.

Regarding distribution, as stated in article 18 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 98 of 2023 concerning Amendments to the Regulation of the Minister of Finance Number 201/PMK.07/2022 concerning Village Fund Management, phase I is no sooner than February and no later than the third week of June by 20% (twenty percent); phase II at the earliest in March and at the latest in the fourth week of June at 40% (forty percent); phase III will reach 40% (forty percent) at the earliest in July.

Village Fund management in Plandi Village is used to finance sectors such as maintenance, development, village community development, and village community empowerment, the use of which refers to the village's medium-term development plan and village government work plan. The management of Village Funds is expected to provide maximum benefits for village communities by improving the quality of life, increasing welfare and overcoming poverty, and improving public services at the village level. Village Fund Management in Physical Development in Plandi Village, Wonosari District, is the process of controlling, regulating, administering, and administering the village fund budget for physical and non-physical development needs, starting from planning to This evaluation is intended for the welfare of the people in Plandi Village so that they can grow and develop evenly and in a directed manner by planning government programs based on applicable regulations.

There are several stages in managing village funds. The first stage is planning. Planning is determining something you want to achieve in the future and using stages in determining it. Planning is an indicator of success in an activity (Putra et al., 2023). Therefore, planning is considered a critical stage. A strategic plan is needed to manage village finances, one of which is planning the management of Village Funds. The planning stage for Village Fund Management in Plandi Village, Wonosari District, is by applicable regulations, starting with forming an implementation team, and the planning process is carried out using a participatory model in village deliberation activities, exploring community aspirations and continuing with development deliberations. Planning with a participatory model is carried out throughout the village, involving all elements of society, starting from community institutions, community leaders, and the entire village community. The village development plan deliberation aims to encourage the community to participate in preparing and determining plans for development activities in the village. This condition causes village development plan deliberation activities to improve the physical development of Plandi Village to fail to run well.

The next stage is the implementation of village fund management and Village Fund Management Fund Management activities in improving physical development, with the Village Fund budget in Plandi Village based on Plandi Village Regulation No. 7 concerning the Village Revenue and Expenditure Budget for Fiscal Year 2023. The amount of Village Funds obtained by Plandi Village is IDR 993,670,000.00 (Nine et al. Thousand Rupiah). This is related to the effectiveness of Village Fund Management in improving physical development, such as the development of the village's Public Works and Spatial Planning sub-sectors, health education and training, implementation of health alert villages, construction/rehabilitation/improvement/procurement of facilities/infrastructure, implementation of house construction/rehab programs uninhabitable, making signs on village roads, organizing village public information,

empowering women, protecting children and families including training and counseling on women's empowerment, etc.

Information obtained from respondents regarding the implementation stages in Village Fund Management in Plandi Village is that the level of participation in each stage of Village Fund Management is very high in the form of personnel and materials supporting development activities in the village. This can be seen in the process of development activities in Plandi Village, namely that the community is actively and participatively involved in the development carried out by the village government; apart from that, the government also provides exceptional wages for poor residents who take part in implementing the physical development of the village. This particular wage is called the Cash Intensive Work Program (PKT), which the Village Fund also funds.

The research results also show that in the implementation of village, government activity plans are transparent in providing information to the community. This is proven by the billboard displaying Village Funds at the village hall. The secretariat section is also open to the public. Residents can ask directly about Village Funds and their use. Additionally, outreach in each RW is carried out using the Village Fund budget. This is like the statement of one community member who stated: "Many people participate in every village activity because before the activity is carried out, the community has been given information through socialization and banners displayed at the place where physical development activities are carried out, and the government also provides wages to community members the poor who work together to build physical facilities and infrastructure beyond the wages of artisans and workers."

Village Fund management in physical development has been carried out in the implementation stages. However, performance needs to be improved again from each line so that Plandi Village becomes more advanced and develops well to become a model with high accountability. Apart from that, it is necessary to pay closer attention to the use of the budget for physical development, not just monotonous for public works and road infrastructure but must be able to be implemented fairly and evenly for other physical development. Looking at the various opinions above, even though all the plans that have been prepared can be completed quite well. However, the implementation stage of Village Fund management in improving physical development in Plandi Village is quite effective. However, attention needs to be paid to next year's budgeting so that it is not focused on one monotonous activity but on distributing the budget more evenly for physical activities. The Village Fund can fund it.

The third stage of village fund management is accountability for village fund management. At this stage, accountability is sufficiently effective, where the village government, the Village Financial Management Technical Implementation Team, prepares the preparation of the Accountability Report. The preparation and reporting of accountability are prepared and completed transparently to the community so that the community knows their responsibilities as an evaluation team for every activity in Village Fund Management. In previous years, at the end of each fiscal year, the Plandi Village government always held accountability meetings, which were attended in the same way as at the event. Development Plan Deliberation and Village Deliberation.

One of Village Fund's budget management principles is that all activities must be evaluated together with the community. This identifies that in the accountability stage, the government should be accountable not only to the central government or district government but also to the community to provide information and evaluate physical development activities in the village. Improvement or evaluation stages are mandatory, and the village government must increase its commitment to village development through the Village Fund budget. Apart from avoiding corrupt practices, the funds are also managed productively according to village needs and can achieve the objectives of holding the regional budget. Village Fund regulations and supervision schemes must continue to be improved. Having good quality village assistants can also support Village Fund management. Apart from that, the implementation and management of Village Funds must be carried out transparently because Village Funds are used for community and village development. Small people generally need to learn about village programs, especially government-related ones, so massive outreach must be done. The community is also directly involved in the physical development prospects of the village together.

Based on the information obtained as explained above, administratively, the stages of repayment are as follows: The answer by the Plandi Village government can be resolved well. Implementation and management must be distinct. If the implementation is excellent and appropriate, then the management will also be reasonable and appropriate. In this way, the accountability stages carried out by the Plandi Village government are pretty good and practical.

4.1 Factors That Encourage and Inhibit the Implementation of Village Fund Management Policy in Increasing Physical Development in Plandi, Wonosari District, Malang Regency, Village

It is an encouraging and inhibiting factor obtained in managing the results of the Village Development Plan Deliberation, interviews, and observations per hamlet. Various data were displayed and sorted to draw potential and obstacles to physical development in Plandi Village. From here, it can be seen and identified that Plandi Village has enormous potential for human and natural resources. Until now, the potential of existing resources has not been optimally utilized. This happens because several existing obstacles and challenges still need to be resolved.

4.2.1 Supporting factors

Various factors can support policy implementation in Plandi Village. Among them are natural resources, such as agricultural land (rice fields), that can still be improved. Agricultural land (rice fields), whose productivity can still be increased because currently it has not been worked on optimally, limestone mining, which can be used as building materials or materials, areas Plandi Village is perfect for developing livestock such as cows, goats, ducks, and other livestock, a large amount of remaining cow and goat manure makes it possible to develop organic fertilizer manufacturing businesses and freshwater fisheries businesses.

Second, human resources, which consist of the life cycles and rhythms of community members over time, a period of relative order and maintained customs, excellent and conducive relations between the village head, village administrators, and the community, which is an ideal public sphere for village development, a large population of productive age accompanied by a high community work ethic, relatively high levels of community participation in planning, implementation, supervision and monitoring and evaluation of village development, the tradition of cooperation and community service is still alive. This is one form of citizen participation, the extensive resources of women of productive age as productive forces who can encourage the potential of home industry, community self-help (a contribution to development), and so on.

The role of community participation in Village Fund Management cannot be separated from environmental community involvement because the community is part of the members of the Village Government. Therefore, as the Village Government, in this case, the Village Head and village officials are very aware that in managing the Village Fund, community participation is needed so that the financial management of the Village Fund can be allocated as planned. In Plandi Village, community participation in Village Fund Management is very high, as shown by the many enthusiastic people about being involved in it. The following information was obtained from the statement of the Head of Plandi Village: "In every stage of Village Fund Management that is carried out, community participation is very high with very many people attending. We provide travel tips for residents who attend and prizes for residents who are active in the implementation of Development Plan Deliberation; this donation was taken from the village's original income budget. Apart from that, the community was pleased when they heard there was development in the village because they needed physical facilities and infrastructure. Then, during the implementation of the physical development work, we empowered the underprivileged community by implementing the Labor Intensive Program: "Cash here, people who work community service are paid the same as existing craftsmen and budgeted from the Village Fund budget."

4.2.2 Obstacle factor

Apart from the driving factors regarding the implementation of Village Fund management, some factors hinder it. The use of Village Funds often creates various problems and interpretations among the people. Plandi Village Regulation no. 7 concerning the Village Revenue and Expenditure Budget for Fiscal Year 2023 aims to make it easier for village governments to manage Village Funds so that it only causes a few interpretations among the community. The factors that hinder the management of Village government funds and also challenges for Plandi are that the road connecting Plandi Hamlet to Tambakrejo Hamlet is still macadam, making it difficult for residents to carry out their activities, the road connecting Plandi Hamlet to Pandan Ploso Hamlet always landslides every year until the rainy season comes. When residents want to leave the hamlet, it is difficult to irrigate agriculture, especially for rice fields, which up to now only rely on rainwater and pantek well water, many primary and secondary agricultural irrigation channels are damaged because water sources for irrigation are not maintained, lack of mastery of agricultural technology has resulted in less than optimal agricultural yields, less than optimal management of post-

harvest results, still minimal public facilities, especially health facilities (facilities and medical personnel) and educational facilities, minimal training, workshops and courses to improve citizens' business capabilities, inadequate role and function of institutions. What exists, both at the village level and at the sub-district level, is that the economic income of village government officials is still minimal, causing performance arrangements that are not optimal, and the delivery of information submitted by the village government regarding Village Fund Management is too sudden.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the results of research and discussion, it can be concluded that the implementation of Plandi Village Regulation No. 7 concerning Village Revenue and Expenditure Budget for Fiscal Year 2023, management of Village Funds in improving physical development in Plandi Village, Wonosari District, Malang Regency, where in the Village Fund Management process there are three stages, namely planning, implementation, and accountability. Based on the research results, the planning stages, seen from the development plan deliberation held by the Plandi village government, have been implemented by Plandi Village Regulation No. 7 concerning the Village Revenue and Expenditure Budget for Fiscal Year 2023, where community participation in development plan deliberation activities is very high, good relations between the village government and community members are very influential in this implementation. The information transparency system conveyed by Plandi Village officials to the Plandi Village community is also running. Implementation stages based on research results are also being implemented. However, there needs to be an even distribution of the budget for physical development so that physical development is not only focused on public works and spatial planning. The use of the Village Fund budget can be resolved well. However, there needs to be increased strict supervision regarding the implementation of activity planning and management by the village government to the community so that achieving Village Fund management objectives in Plandi Village is even more effective. The village secretary and the village financial management technical implementation team prepare the accountability report independently.

Factors that encourage the implementation of Village Fund Management Policies in Increasing Physical Development in Plandi Village, District, include resources that consist of agricultural land (rice fields) whose productivity can still be increased because currently it has not been worked on optimally; Fertile plantation land and yards have not been managed optimally, the Plandi Village area is perfect for developing livestock such as cows, goats, ducks and other livestock, considering the large amount of feed for these types of livestock. At the same time, this business sector is only a sideline, and there are many leftovers. Cow and goat manure makes developing an organic fertilizer manufacturing business possible.

Inhibiting factors in policy implementation are the damage to the village axis road that connects Plandi Village with other areas, especially Tulungrejo Village, and the condition of road infrastructure, which is still in the form of dirt and macad. Am, causing transportation to be less smooth and problematic. The difficulty of agricultural irrigation, especially for rice fields, which so far only rely on rainwater and painted well water, many primary and secondary agricultural irrigation channels are damaged because the water source for irrigation is not maintained, and the lack of mastery of agricultural technology has resulted in less than optimal agricultural yields.

5.2 Suggestion

Based on the description of the conclusions, the suggestion put forward in this research is that the Village Law has placed villages as the spearhead of development and improving community welfare. With Village Fund Budget legal regulations, Village Fund management can be optimized to show maximum results per the Village Fund's objectives prioritized for village development and community empowerment. Village Funds are expected to be able to alleviate poverty, improve the quality of life, improve community welfare, and develop the community economy. The Government of Plandi Village, Wonosari District, Malang Regency, in the Village Fund Management process starting from the planning stage in carrying out development plan deliberation activities, should provide more insight to the community regarding the use of Village Funds by existing central government and regional government regulations. set, what physical activities can be done financed by the Village Fund budget, considering the many factors that encourage economic development, which requires the village government to build a forum for these activities so that their use in the Village APBD can be evenly distributed, not just monotonous for public works and spatial planning. Implementing Village Fund management involves all levels of society and creates a better and more

exciting information transparency system conveyed to the Plandi Village community. Then, at the implementation stage, it is necessary to be open about using the Village Fund budget so that the entire community knows that the Village Fund allocation is appropriately expected. Furthermore, Plandi Village government officials must carry out the accountability process and refer to existing regulations.

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