

Implementation of Village Fund Policy To Realize Village Accountability and Resilience in Tangerang Regency



Implementasi Kebijakan Pengolahan Dana Desa Untuk Mewujudkan Akuntabilitas dan Kemandirian Desa di Kabupaten Tangerang

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ABSTRACT

The Government's attention to development in rural areas has experienced quite significant developments, marked by allocations Village Fund budget which continues to increase and produce development facilities and infrastructure massively in villages. However, the implementation of village fund policies still does not provide an optimal contribution to handle the problem of poverty and improving village independence. The shift in development funding from the center to the regions encourages village officials to commit acts of corruption. This shows that accountability in village fund management and village resilience need to be improved. Although Tangerang Regency is very close to the national economic center, it still cannot create villages which are free from corruption and independent villages. This research aims to analyze policy implementation along with its obstacles in realizing accountability and resilience villages in Tangerang Regency. This study uses a qualitative approach. Study This finds (1) implementation policy management of village funds in Tangerang Regency is still not optimal (2) main obstacles for realizing accountable and independent Village Fund management villages in Tangerang Regency are (a) weak system monitoring and distribution of information Village Fund management; (b) weak resource man Village Fund Manager; and (c) low Village Original Income (PADesa) to total village and shopping income.

Kata Kunci

Dana Desa;
 Implementasi Kebijakan;
 Akuntabilitas;
 Kemandirian Desa;

ABSTRAK

Perhatian Pemerintah terhadap pembangunan di perdesaan mengalami perkembangan cukup signifikan dengan ditandai alokasi anggaran Dana Desa yang terus meningkat dan menghasilkan pembangunan sarana dan prasarana secara masif di desa-desa. Namun, implementasi kebijakan dana desa masih belum memberikan kontribusi yang optimal dalam menangani masalah kemiskinan dan peningkatan kemandirian desa. Pergeseran pendanaan pembangunan dari pusat ke daerah mendorong para pejabat-pejabat desa untuk melakukan tindakan korupsi. Hal tersebut, menunjukkan akuntabilitas pengelolaan dana desa dan kemandirian desa perlu ditingkatkan. Meskipun Kabupaten Tangerang sangat berdekatan dengan pusat perekonomian nasional tetapi masih belum dapat menciptakan desa-desa yang bebas dari korupsi dan desa-desa yang mandiri. Penelitian ini bertujuan menganalisis implementasi kebijakan berikut dengan hambatan-hambatannya dalam mewujudkan akuntabilitas dan kemandirian desa di Kabupaten Tangerang. Penelitian ini menggunakan pendekatan kualitatif. Penelitian ini menemukan (1) implementasi kebijakan pengelolaan dana desa di Kabupaten Tangerang masih belum optimal (2) hambatan-hambatan utama untuk mewujudkan pengelolaan Dana Desa yang akuntabel dan kemandirian desa di Kabupaten Tangerang adalah (a) lemahnya sistem pengawasan dan persebaran informasi pengelolaan

	Dana Desa; (b) lemahnya sumberdaya manusia pengelola Dana Desa; dan (c) rendahnya Pendapatan Asli Desa (PADesa) terhadap total pendapatan desa dan belanja.
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Introduction

In Law Number 6 of 2014 concerning Villages, Villages receive greater authority to manage Village Government governance in terms of managing village finances and assets. This authority is further strengthened by the provision of Village Funds which is a government program sourced from the State Revenue and Expenditure Budget (APBN) with the aim of increasing village independence through village development programs and empowering village communities (Government Regulation Number 43 of 2015 concerning Implementing Regulations UU Number 6 of 2014 Concerning Villages). According to the 2023 Central Statistics Agency, the Village Fund budget allocation has experienced a significant increase from 2015-2023. The 2015 Village Fund Budget was allocated IDR 20.77 trillion until 2023, increasing to IDR 70, as presented in Figure 1.

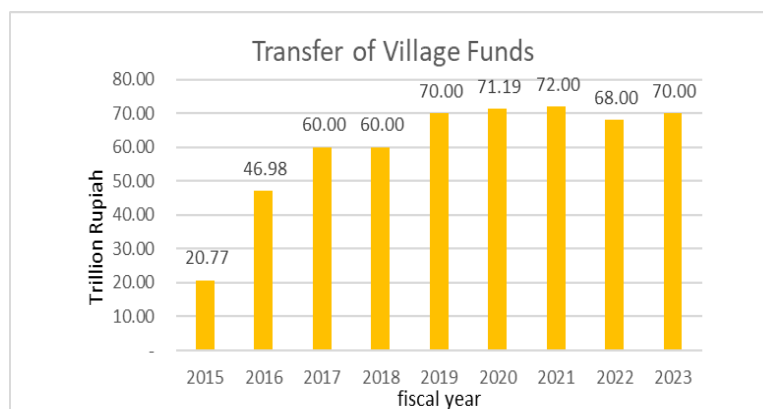


Figure 1. Trends in Village Fund Budget Allocations for 2015-2023

Source : results of data processing from the APBN posture for the 2015-2022 Fiscal Year 3

Based on the 2022 Ministry of Villages, Disadvantaged Regions and Transmigration Report, in the 2015-2022 period the Village Fund succeeded in providing a positive impact in improving infrastructure and empowering the community (see Table 1).

Table 1. Village Fund Output Achievements 2015-2022

Type of Achievement	Amount	Unit
Construction of village roads	311,656	km
Bridge built	1,602,227	km
Establishment of a village market	12,297	Units
Creation of activities in Village-Owned Enterprises (BUMDesa)	42,370	Activity
Construction of land retaining	249,915	Units
Construction of clean water facilities	1,502,631	Units
Construction of MCK (Bathing Washing Toilet) facilities	444,465	Units
The establishment of POLINDES	14,462	Units
Construction of a boat mooring	7,420	Units
The dam is awakened	5,413	Units
Establishment of irrigation	572,812	Units
Construction of sports facilities	29,430	Units
Construction of drainage facilities	45,827	Units
Establishment of Posyandu	42,388	Units
The building of the well	76,669	Units

Source: Processed from the 2022 Performance Report of the Ministry of Villages, Disadvantaged Regions and Transmigration

Even though it has provided great benefits in the development of facilities and infrastructure, the Village Fund is still unable to answer the challenges of poverty among the Indonesian people. BPS data shows that since the Village Law was passed the number of poor people was 27.37 million people or 10.96% of the total population of Indonesia in 2014. In 2022 the number of poor people will only decrease slightly by 1.01 million people or there will still be 26.36 million people are poor or around 9.57% of the total population of Indonesia. BPS data shows that the ratio of poor people in rural areas is 12.36% (as many as 14.38 million people) of the total national population, for poor people in urban areas of 7.53% (as many as 11.98 million people) in 2022. This shows that the proportion of poor people in villages is higher than in cities. In other words, these data show that the Village Fund is still unable to significantly reduce the number of poor people in rural areas since the Village Law was passed.

Nara's research in 2018 Process Implementation of Funds Program Policy The results of the research are that in order for village financial management to be accountable, competent managers are needed through training and mentoring to village heads and village officials, by teams from sub-districts and districts. Nara uses library research while this research uses data collection techniques by means of observation, interviews and literature study. This research emphasizes the implementation of village fund management policies in Tangerang Regency to increase village accountability and independence using Van Meter and Van Horn theory. The next research is the Effectiveness of the Use of Village Funds conducted by Raharjo in 2018, the results of research entitled Effectiveness of the Use of Village Funds is the Effectiveness of the Use of Village Funds in Tangerang Regency in the Effective Category. The priority for using Village Funds for underdeveloped and very underdeveloped villages is still focused on physical development so that it has not yet achieved the priority of opening employment opportunities to fulfill living needs for village communities, for example through the establishment of BUMDesa. The research both raises the theme of village funds with a locus in Tangerang Regency. However, the focus of Raharjo's research is to find out the effectiveness of the use of village funds in Tangerang Regency, while the focus of this research is related to the implementation of village fund management policies to realize village accountability and independence. Of the references used as a reference, no one has examined Village Fund management policies which are directed at increasing village accountability and village resilience. Another problem is the weakness of management accountability, which is demonstrated by the practice of corruption cases in rural areas. Based on the ICW research report, in 2023, of the total village budget corruption cases involving law enforcement agencies, there were 110 cases and 107 of the perpetrators of village budget corruption were village heads

in 2016-2017. In 2022, these corruption cases will increase to 155 cases. The modus operandi in Village Fund corruption cases is usually carried out, among others: (1) inflating the budget; (2) fictitious activities/projects; (3) fictitious reports; (4) embezzlement of Village Funds; and (5) budget misuse (Safitri, 2022) . The conditions above indicate that accountability in village fund management is still only fulfilling obligations and has not become a necessity. This paradigm must be of concern to public service providers in rural areas in order to increase the trust of all village fund stakeholders, including the community, investors, creditors, legislative councils, *oversight bodies* , management and *voters* (Akbar, 2013).

The discussion on Village Fund management will become more interesting if a comparison is made of the characteristics of villages on Java Island and outside Java Island in terms of main economic sectors , population density, traditions, culture and poverty challenges (see Table 2).

Table 2. Differences between villages on Java Island and villages outside Java Island

Factor	Village on Java Island	Villages Outside Java Island
Main Sector	Agriculture and Animal Husbandry	Various (Including Mining, Forestry, Tourism)
Population density	Tall	Low and Varied
Tradition and Culture	Influenced by Globalization	Strengthening Local Traditions and Culture
Poverty Challenge	High Prices and High Cost of Living	Limited Access to Public Services and Varied Economic Opportunities

Source : results of researchers' data processing

The implementation of village funds in Tangerang Regency in Banten Province is interesting to study where economic growth is rapid and the level of urbanization is high because it is close to Jakarta. Village communities in Tangerang Regency have lifestyle and consumption patterns that are similar to urban areas , but in 2021 the poverty rate is quite high (ranked 3rd) compared to districts/cities in Banten Province. When compared With the poverty rate for Tangerang City at 5.93% and South Tangerang City at 2.57% , it can be seen that Tangerang Regency's poverty alleviation is quite far behind. Likewise, with the average poverty rate for Banten Province being 6.6%, the poverty level in Tangerang Regency is also still higher. In fact, Tangerang Regency is to the west of Jakarta City, which is the capital and economic center of the country as seen in Figure 2 (BPS Indonesia, 2021).

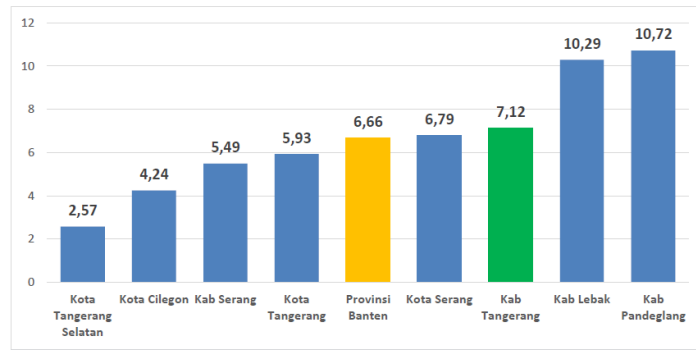


Figure 2. Comparison of Poverty in Tangerang Regency with Other Regencies in Banten Province in 2021
 Source: Poverty Profile in Indonesia in 2021 by the Central Statistics Agency (BPS)

Even though Tangerang Regency is a satellite city of Jakarta, poverty in Tangerang Regency has tended to increase over the last few years. If you look at 2016, the number of poor people from year to year in Tangerang Regency continues to increase, although there will be a slight decrease in 2022 of 0.2% from the previous year's poverty rate . The poverty rate in Tangerang Regency in 2016 was 5.29%, then rose to 7.12% in 2021, and fell slightly to 6.92% in 2022. This increase can also be seen in the increase in the number of poor people, which rose from 182 thousand people in 2016 to 272 thousand people in 2021, and will remain high at 270 thousand people in 2022 (Statistics, 2023) . This shows that poverty is still a problem in Tangerang Regency.

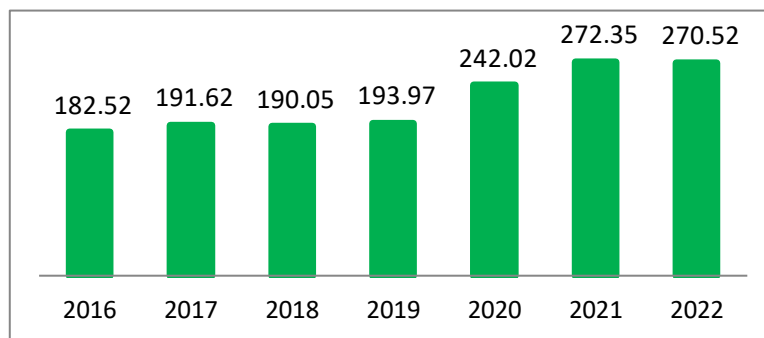


Figure 3. Development of the Poor Population in Tangerang Regency from 2016 to 2022
 Source: results of data processing from BPS Tangerang Regency in 2023

Based on the 2020-2024 National Medium Term Development Plan (RPJMN), the government is targeting the development of 8,559 villages with independent village status, 58,879 developing villages and 6,232 underdeveloped villages. However, by 2022 only 6,238 independent villages will be built or 8.32% of the total villages in Indonesia, and there are still 9,584 villages underdeveloped village, so the government still needs to work hard to achieve the RPJMN target. Likewise, the achievement of developing village status in Tangerang Regency in 2022 is only 5 independent villages out of 246 villages. The development of village status in Tangerang Regency is presented in table 4.

Table 4. Village Status in Tangerang Regency 2019-2022

No	Village Status	Year			
		2019	2020	2021	2022
1	Independent	0	1	1	5
2	Proceed	52	50	55	114
3	Develop	185	195	190	127
4	Left behind	9	0	0	0
5	Very Left Behind	0	0	0	0
TOTAL		246	246	246	246

Source: processed from DPMPD Tangerang Regency

Based on the explanations above, this research formulates a number of problems in the management of Village Funds, namely: (1) Even though the Village Fund budget allocation continues to increase, problems are still found in the use of Village Funds; (2) Even though the Village Fund has provided great benefits in the development of village facilities and infrastructure, the Village Fund still has not had a significant impact on the poverty alleviation agenda; and (3) Weak accountability in the management of Village Funds has an impact on corrupt practices in villages. This research looks at the uniqueness of the development of villages in Tangerang Regency which are close to the center of the national economy and have made a fairly rapid contribution to rural development. However, Tangerang Regency is still unable to contribute to alleviating poverty in its area and is still unable to create independent villages. This research aims to explain the practice of implementing Village Funds along with the obstacles, and to provide a model for implementing appropriate village fund management policies to realize village accountability and resilience in Tangerang Regency.

In this research, *applied van meter and van horn theory is used* to analyze the practice of implementing Village Fund management policies and the obstacles in achieving accountability and independence in Tangerang Regency. Van Meter and Van Horn (1975) introduced a policy implementation model which has six main variables to explain the relationship between policy implementation and performance, as well as explaining the relationship between these variables in the policy implementation itself. This approach is useful for providing a better understanding of the process and obstacles to policy implementation. Van Meter and Van Horn's (1975) policy implementation model explains that there are six factors or variables that influence policy implementation performance, namely: policy standards and objectives as a guide for assessing policy implementation performance, the resources and incentives made available to implement policies, including human resources, funds and administrative support, the quality of inter-organizational relationships both within local government and with other parties related, the characteristics of the implementation agencies such as structure, authority and resources owned, the local economic, social and

political environment which can influence policy implementation, and the disposition or response of the implementers in overcoming problems that arise in implementation.

All of these factors or variables influence each other in determining the extent to which policies can be implemented successfully. In other words, each of these factors is also interrelated and influences the performance of policy implementation. In general, accountability is a principle of accountability. Based on UN Law No. 28 of 1999 concerning State Administrators who are Clean and Free from Corruption, Collusion and Nepotism, the Principle of Accountability is a principle which determines that every activity and final result of the State Administrator's activities must be accountable to the community or people as the holder of sovereignty. the highest level of the country in accordance with the provisions of applicable laws and regulations. (Stewart, 1984) explains that accountability is providing accountability regarding what, how, why resources are allocated for certain purposes, how authority is exercised and the relationship between the authority exercised and the expected and achieved results. Then, in the perspective of public sector accountability, (Sinclair, 1995) divides accountability into various dimensions including: Public accountability, namely the existence of public administration responsibilities related to administrative actions; Political accountability, namely the existence of program ties related to requests from the community; Managerial accountability, namely the existence of accountability regarding *input, output* and results of the program; Administrative accountability, namely the existence of continuous control of the *input transformation process* ; Professional accountability, that is, a strong sense of ownership of public administration allows administrators to increase the level of satisfaction of citizens; and Personal accountability, namely that society can see the moral values of people who work in the public sector.

Village financial independence is the ability of the village government to finance its own government activities, development, services to the community who have paid taxes, and have levies as a sufficient source of village income. The higher the level of financial independence of a village means the higher the level of village development. However, PADesa cannot be a single indicator of the independence of a village, but there are a number of other indicators that are multidimensional. Based on a sustainable development perspective, Bell & Morse, 2008 explains that independence can be seen from four dimensions, namely: social independence, economic independence, environmental independence, and institutional independence. With these dimensions, it can be seen that village independence is not just independence in terms of village income, but rather independence that is able to improve the

quality of life of the community, especially in the fields of health, education, environment and village infrastructure.

Method

This research uses a qualitative approach as an effort to analyze the implementation of village fund management policies in realizing increased accountability and independence in the villages of Tangerang Regency. Researchers chose qualitative research because it allows for a sharp and in-depth exploration of the Village Fund policy implementation process based on the experiences of sources who were directly involved (Creswell, 1994). The conceptual framework used in this research is the theory of public policy implementation by Van Meter & Van Horn, 1975 which consists of six dimensions, namely: Policy Standards and Clarity of Goals, Availability of Resources, Strengthening Activities and Communication between Institutions, Characteristics of Policy Implementers, Dispositions/Tendencies Implementation, and Social and Political Environment.

This research uses primary data in the form of data collection interviews conducted by purposive sampling with key informants who include the Regent of Tangerang, the Head of the Tangerang Regency Community Empowerment and Village Government Service (DPMPD) along with the Heads of Subordinate Divisions as well as Village Heads within the Tangerang Regency environment. This research also uses secondary data which includes statutory regulations, Village Financial Reports, Government Agency Performance Reports (LKIP), BPK RI Audit Results Reports (LHP), statistical data and other relevant documents related to this study. Data processing starts from data collection, data reduction, data presentation, and drawing conclusions (Miles & Huberman, 1992).

Result and Discussion

Standardization and Clarity of Village Fund Policy Implementation Objectives

Based on the matrix of Village Fund statutory regulations in table 5, it can be seen that the implementation of Village Fund policies has clarity regarding definitions, targets, consistency, and there are no policies that overlap and hinder Village Fund management policies. These things can be seen from the sequence of laws and regulations that discuss Village Funds. One of the dimensions that needs to be considered to see the implementation of the Dana Dasa policy is through regulations that have clear measurements and objectives. Based on research by researchers, there are at least nine rules that underlie the implementation of Village Fund policies, namely:

Table 5. Matrix of Village Fund Legislation

Regulation	Contents of Regulations
Law No.6/2014 concerning Villages	Overall village regulations, including a statement regarding Village Funds which originate from the APBN allocation as one of the village revenues.
Law No.1/2022 concerning Financial Relations Between the Central and Regional Governments	Village Funds are a component of TKD apart from DBH, DAU, DAK, Special Autonomy Funds and Special Funds.
APBN Law	Regulation of the amount of Village Funds allocated to each village each year along with the allocation components
PP No.60/2014 concerning Village Funds which was amended twice through PP No.22/2015 and PP No.8/2016	Derivative regulations explaining Law No. 6/2014 include the flow of authority to determine village funds in each village, administrative sanctions for districts/cities for remaining Village Funds, and so on.
Presidential Regulation (Perpres) Concerning APBN Details	Contains the determination of the amount of Village Funds in each district/city each year.
Minister of Finance Regulation concerning Village Fund Management	Contains a mechanism for managing Village Funds as well as validating the amount of village funds in each village nationally every year.
PDTT Ministerial Decree on Determining Priorities for the Use of Village Funds	Contains the determination of priorities for the use of village funds in each year.
PDTT Ministerial Decree No.2/2016 concerning the Developing Village Index	Indicator tools developed to achieve Independent Villages and indicators for classifying village status.
Regent/Mayor Regulations	Determination of the amount of village funds for each village in the work area

Source: results of data processing from various regulations related to Village Funds

Support for the principle of Village Fund accountability is contained in Government Regulation Number 60 of 2014 concerning Village Funds sourced from the APBN explaining the acceleration of Village Fund distribution to each village which must still pay attention to accountability aspects. The Government Regulation also places an obligation on the Village Head to submit a report on the realization of the use of Village Funds to the Regent/Mayor to make a report on the realization of distribution & use of village funds in all villages in their working area to the Minister of Finance before the next stage of Village Fund distribution.

Apart from accountability, several regulations regarding Village Funds also tend to support independent village development as stated in Government Regulation Number 11 of 2021 concerning Village-Owned Enterprises (BUMDesa) which explains legal entities established by villages and/or together with villages. others to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the greatest welfare of village communities. Although the regulation does not touch on Village Funds, Ministry of Village Development of Disadvantaged Region, and Transmigration Number 2 of 2016 concerning the Developing Village Index (IDM) explains the use of Village Funds to achieve Independent Village status.

Based on the description in above , it can be seen that the regulations relating to Village Funds have standardization and clear, consistent targets, and there are no other overlapping or obstructing policies. The Village Fund Legislation also seems to encourage accountability in the use of village funds and clearly contains indicators of independent villages.

Substantial Conformity between Plans and Implementation of Village Funds in Tangerang Regency

Based on the Presidential Regulation concerning Details of the 2020 , 2021 and 2022 FY 2022 APBN , the Village Fund budget for Tangerang Regency has been set at 291 billion, 301 billion and IDR 315 billion . Based on the type of allocation, Village Funds for Tangerang Regency are divided into (1) basic allocation, (2) affirmative allocation, (3) performance allocation, and (4) formula allocation. Following are the details of the Village Fund allocation for Tangerang Regency:

Table 6. Details of Village Funds in Tangerang Regency 2020-2022 (In Thousands)

Allocation Type	Amount (Rp)		
	2020	2021	2022
Basic Allocation	160,391,754	180,787,491	183,368,357
Affirmative Allocation	1,271,438	-	-
Performance Allocation	3,602,400	7,203,825	8,950,522
Allocation Formula	126,189,552	113,289,219	123,661,733
TOTAL	291.455.144	301,280,535	315,980,612

Source : processed from detailed Village Fund regulations for Tangerang Regency in the 2020-2022 FY APBN

From the allocation of Village Funds, villages in Tangerang Regency showed a good level of Village Fund absorption in FY 2020. Based on data from the Tangerang Regency Village Community Development Service, this category of good Village Fund absorption is seen to be more than 90% of Village Funds has been absorbed and follows the priority program allocation determined by the Ministry of Villages, Development of Disadvantaged region, and Transmigration. The following are four examples of villages in Tangerang Regency that show a good level of Village Fund absorption in FY 2022.

Table 7. Example of Village Fund Absorption in Tangerang Regency in FY 2022

Village Name	The Field of Implementing Village Development			The Field of Disaster and Emergency Management			The Field of Community Empowerment		
	Budget	Realization	%	Budget	Realization	%	Budget	Realization	%
	Desa Jengkol	651,962	651,507	99 %	547,200	547,200	100%	168,783	168,783
Desa Kemuning	475,049	467,222	98 %	543,600	543,600	100%	336,552	336,551	99%
Desa Pasir Ampo	684,452	678,413	99 %	529,200	529,200	100%	113,269	113,269	100%
Desa Tegal Kunir Lor	578,982	544,850	94 %	526,800	526,200	100%	323,568	316,136	97%

Source: processed from DPMPD Tangerang Regency

The absorption of Village Funds in Tangerang Regency is used for various programs, for example: building environmental roads, organizing health alert villages, maintaining farming roads, *Covid-19 assistance* for affected residents, increasing livestock and food crop production, and so on. These various programs follow the provisions of Presidential Regulation Number 104 of 2021, especially the provisions for disaster and emergency management *for Covid-19*, which must be more than IDR 500 million or more than 40% of the total Village Funds allocated in FY 2022. Regarding the accountability of Village Fund management, researchers found a number of problems. Based on direct research observations in Tangerang Regency, reporting on Village Fund management has been posted on the village information board. However, the reporting presented by the village government in Tangerang Regency is generally still global in nature and not specific. Some village *websites* present village government activities and programs. However, most of the information on Village Fund management is generally not carried out by the village government. Based on *the Focus Group Discussion* (FGD) conducted by researchers with the village government and all village officials, the administrative activities of the village government are quite good. This can be seen from the planning and implementation processes which have been neatly documented. Likewise, the reporting process for Village Fund management has been reported according to statutory standards and has been reported in a timely manner.

In relation to village independence, researchers found that the management of Village Funds has not succeeded in bringing villages in Tangerang Regency to achieve Independent Village status. This can be seen from Tangerang Regency Tangerang Regency Community Empowerment and Village Government Service data which shows that the majority of villages in Tangerang Regency still have developing village status. However, the optimal management of the Village Fund to encourage a clean and healthy village environment, based on our interviews with the Community Empowerment and Village Government Service, the Village Fund has carried out significant development in the village. For example, the program for organizing health alert villages, organizing posyandu programs, piping household clean water

pipes, repairing public toilets and other programs. Based on this description, the suitability between the plan and the implementation of Village Funds in Tangerang Regency still has a number of important notes. On the one hand, it appears that the absorption of Village Funds has followed the priority allocation properly and administrative regulations. Even so, there are still many problems seen in managing village funds in a transparent and publicly accessible manner, so this is not in accordance with the principle of accountability. Furthermore, Village Fund management has not significantly encouraged the birth of independent villages in Tangerang Regency.

Human Resources Village Fund Policy in Tangerang Regency

At the end of December 2022, the number of village officials in Tangerang Regency will reach more than 2,000 people spread across 246 villages. Of this number, village officials are divided into various work positions, including Village Head, Village Secretary, Head of Planning Affairs, Head of Government Section, Head of Services, Head of Welfare and other positions to support the smooth management of funds. the village. If viewed from the aspect of the quality of village officials, most of the Village Heads and Village Secretaries in Tangerang Regency have high school or equivalent education.

The quality of village apparatus which is still not optimal was also acknowledged by the Head of the Tangerang Regency Community Empowerment and Village Government Service and also the results of the report from the Government Agency Performance Report. This increases the capacity and quality of village government officials. To overcome this, Tangerang Regency is holding a Development and Facilitation Program for Village Financial Management with an implementation budget of IDR 303 million in 2020. In 2021, Tangerang Regency is also holding a Capacity Building Development Program for Village Government Apparatus with an implementation budget of IDR 433 million.

In connection with the preparation of the Village Revenue and Expenditure Budget (APBDesa) and also its accountability reporting, the Head of the Tangerang Regency Tangerang Regency Community Empowerment and Village Government Service explained that most village officials in Tangerang Regency still use village assistants. This makes the Tangerang Regency Tangerang Regency Community Empowerment and Village Government Service always provide guidance by sending financial report *templates* and accountability reports to village officials as a reference.

Human resources in the villages of Tangerang Regency are still inadequate. Even though village government officials are able to manage finances independently, they must be assisted by other parties to prepare their reports. This can be seen when they allocate the use of Village Funds through Village Deliberations every year while still referring to the priority use of Village Funds regulated by the PDTT Ministerial Decree.

Financial Resources Village Fund Policy in Tangerang Regency

Based on the details of the 2018-2022 FY APBN, Village Fund allocations tend to increase. It was recorded that in 2018 the Village Funds provided were IDR 241 billion, then increased by IDR 280 billion in 2019, then increased again by IDR 291 billion in 2020 and finally stood at IDR 301 billion and IDR 315 billion for 2021 and 2022. On average On average, the Village Funds received by each Village in Tangerang Regency in 2022 amount to IDR 1.28 billion, this figure is very far compared to the average Village Funds received by other districts in Banten Province. For example, on average villages in Lebak Regency only receive IDR 936 million, villages in Serang receive IDR 915 million, and IDR 901 million/village for Pandeglang Regency. The Regent of Tangerang Regency considers that the amount is sufficient to implement the policy objectives of the Village Fund. In connection with the aim of the Village Fund to achieve village independence, currently the villages in Tangerang Regency do not yet have adequate Original Village Income (PADesa). Most of the PADesa values in Tangerang Regency are very small (only 0.14%) compared to other income such as Village Funds, Village Fund Allocations, Revenue Sharing and Retributions, Provincial Financial Assistance. The condition of the PADesa shows that villages throughout Tangerang Regency have high financial dependence on the government above them and do not yet have the ability to carry out their own government.

Coordination and Monitoring Between Regency Government and Village Apparatus

In general, coordination between village officials and the district government has been carried out well and routinely. The communication that is built can also be in formal form such as *Focus Group Discussion* (FGD) or informal form. The form of coordination carried out by village officials is also carried out at every stage of Village Fund management, starting from planning, implementation to accountability reporting. The media used for coordination are usually by telephone, short message or face to face. Based on the coordination carried out during field observations, researchers assessed that the relationship between the Regency Government was quite harmonious and very fluid. This cannot be separated from the flexibility

of the Tangerang Regency Government apparatus, especially the Community Empowerment Service and Village Government in building *personal relationships* with Village officials. However, the district government's efforts in providing guidance to 246 villages should involve subordinate elements, namely the sub-district head and village elements such as the Village Consultative Body (BPD), Village Facilitators. Specifically for village assistants, researchers assess that optimizing this role will be able to turn BUMDesa into a more optimal state. The researcher views that efforts to monitor 246 villages without collaboration with related elements will not produce optimal results and in this case the researcher views that the Tangerang Regency Government has not been optimal in driving this collaboration. From this explanation, a common thread can be drawn, that in this dimension, the Coordination and Monitoring indicator between the Regency Government and Village Apparatus has an adequate score for the Routine Coordination sub-indicator between village officials and the Regency Government and an Insufficient score for the Monitoring sub-indicator. Regency Government to village officials in terms of managing Village Funds.

Synergy between the Regency Government and the DPRD, Ministry of Villages PDPTT, Ministry of Finance and Ministry of Home Affairs

Village Funds require synergy between the elements with an interest in them, namely the Central Government (represented by the Ministry of Finance, Ministry of Villages PDPTT and Ministry of Home Affairs), the Tangerang Regency Government as the executive agency for Village Fund management which directly controls the villages under it and the Tangerang Regency DPRD as a legislative institution that carries out control so that the management of Village Funds has optimal results. From the structure of this relationship, it can be seen that the Regency Government holds a decisive position and is the axis for the progress and decline of synergy between these agencies. *first* relationship, between the Regency Government and the DPRD, has been carried out synergistically. This can be seen from the DPRD's support for the decision made by the Regent in approving the amount of Village Funds in each village. This DPRD support can also be seen from the role of each DPRD member in supervising the management of Village Funds in each of their Electoral Districts. Then, regarding the synergy of Village Fund management, the Tangerang Regency Government and the DPRD are always involved in intense communication, both in formal relationships such as Hearing Meetings (RDP) at the DPRD and other informal relationships. *Second*, the synergy between the Regency Government and the PDPTT Village Ministry has also been carried out quite well. In managing Village Funds, increasing synergy is carried out through socialization, monitoring and

evaluation of Village Fund Use Priorities nationally held by the Ministry, as well as other informal relationships between the two agencies. *Third*, regarding the synergy between the Regency Government and the Ministry of Finance, the communication carried out is quite good, especially in terms of the realization of disbursement of Village Funds from the State General Cash Account (RKUN) to the Village Cash Account. This synergy is carried out so that the use of Village Funds is in accordance with regulations, such as the regulations for the use of Village Funds in 2022, which require a minimum of 40% of Direct Cash Assistance (BLT) for residents affected by Covid-19. This synergy must also be carried out to minimize the use of Village Funds according to the provisions outlined. *Fourth*, the synergistic relationship with the Ministry of Home Affairs regarding the management of Village Funds has basically been carried out quite well with the Tangerang Regency government always taking initiatives towards the Ministry of Home Affairs, even though the technical nature of Village Funds is not within that ministry.

Organizational Structure for Implementing Village Fund Policy in Tangerang Regency

In managing Village Funds, villages in Tangerang Regency are under the guidance of the Tangerang Regency Community Empowerment And Village Government Service which was formed based on Regional Regulation Number 11 of 2016, concerning the Formation and Composition of the Tangerang Regency Tangerang Regency Community Empowerment and Village Government Service. Tangerang Regency Community Empowerment and Village Government Service is led by a Head of Service whose position is below and is responsible to the Regent through the Regional Secretary. Details of the duties, functions and work procedures of the Tangerang Regency Community Empowerment And Village Government Service are regulated in Tangerang Regent Regulation Number 105 of 2016 concerning the position, organizational structure, duties and functions, and work procedures of the Tangerang Regency Tangerang Regency Community Empowerment And Village Government Service. Tangerang Regency Community Empowerment and Village Government Service has the task of assisting the Regent in formulating policies, coordinating, fostering and controlling government affairs in the field of community empowerment and village government which are the authority of the Region and assistance tasks given to the Regional Government. In relation to the organizational structure of the village government as the implementer of Village Fund management policies, the Village Head occupies the highest position in charge of administering village government, implementing Village Development, fostering Village society, and empowering Village communities. The village head has the right to propose his government structure based on

needs. In general, the village head is assisted by the village secretary who directly supervises the head of affairs. The nomenclature of heads of affairs is returned to the village concerned. Likewise, section heads who are under the village head whose nomenclature is handed back to the village concerned.

Accountability of Village Executives

In the last five years, the accountability of Village management implementers has not been adequate, resulting in allegations of corruption in the Direct Cash Assistance (BLT) Village Fund for residents affected by *Covid-19* / Beneficiary Families (KPM) in Jeungjing village, Cisoka District in the 2022 fiscal year. The alleged corruption includes allegations of direct cash assistance (BLT) funds being cut to every citizen. Other allegations of corruption can also be seen in the case of misuse of Village Funds in Malangnengah Village amounting to IDR 600 million based on the findings of the Tangerang Regency inspectorate as outlined in the Audit Results Report released in April 2023.

Another allegation of corruption arose in Kronjo Village in Tangerang Regency with infrastructure development that was not appropriate according to community reports. Apart from that, there is also a village head who is on the Tangerang District Prosecutor's Wanted List (DPO) due to corruption in the procurement of village operational cars with a total loss of IDR 789 million. Meanwhile, there are also allegations of corruption that have received court decisions in Tangerang Regency, one of which is in Buaran Jati Village, where the village head has been proven to have corrupted the Village Budget amounting to Rp. 786 million and has been sentenced to 2 years and 6 months in prison. Apart from that, the person who has been proven to have committed a criminal act of corruption as determined by the Serang District Court is the head of Klutuk village, who as a result of this decision has been dishonorably dismissed by the Tangerang Regent's Decree (SK). For this reason, according to researchers, the Tangerang Regency Government needs to initiate increased accountability of village officials by encouraging village heads to report wealth reports periodically and involve community participation in monitoring the management of village funds.

Implementer's Response to Village Fund Policy

Based on observations by researchers in the field, the response from the work units in the Community Empowerment and Village Government Service in Tangerang Regency was positive and they really hope that this program from the Village Fund can be maintained and even increase its provision from the central government. Meanwhile, responses from village

officials in all villages in Tangerang Regency also contained the same response, namely that the existence of the Village Fund has made the economic cycle in rural areas even more circular. According to village officials in Tangerang, the existence of this Village Fund also has a positive contribution to the development of village infrastructure such as roads, bridges and public facilities so that village accessibility becomes more open. Then regarding the understanding of the objectives of the village fund policy by village officials, basically it is well understood. This is proven by the fact that there is no difference between the realization in the field and the priority allocation set by the central government. According to researchers, understanding of this goal can be caused by two things, namely: *First*, there is periodic guidance from the Tangerang Regency Community Empowerment and Village Development Service to all village officials in Tangerang Regency. *Second*, the priority allocations set by the PDTT Ministerial Decree, the APBN Law and its derivative regulations (Presidential Decree on details of the APBN) which have broad allocation objectives so as to enable villages in Tangerang Regency to determine their own allocations according to their village needs.

Environmental Conditions and Community Involvement in Determining Village Fund Allocation.

Based on data from the Tangerang Regency Central Statistics Agency, the economic condition of Tangerang Regency has a number of poor people that continues to increase every year. The number of poor people in Tangerang Regency in 2018, which reached 190 thousand people, experienced a sharp increase to 270 thousand people spread across 29 sub-districts in Tangerang Regency. The high poverty population in Tangerang Regency certainly makes the Village Fund policy budgeted for by the APBN very necessary in order to reduce the rate of growth of the poor population. Then, when conducting observations in the field, there were findings that in general the village government in Tangerang Regency had authority over the community and could mobilize the community to participate in managing the Village Fund. However, researchers assess that community participation in the management of Village Funds is still very minimal. The management of Village Funds that is decided at village meetings is often only decided on the basis of the initiative of village officials, so it could be said that the involvement of village communities in managing the allocation of Village Funds in their district is still inadequate.

Regency Government and DPRD support

The support of the Tangerang Regency Government together with the Tangerang Regency DPRD is quite good, where it can be seen that the amount of financial assistance transfers to villages (excluding the Village Fund) is already above the figure of > IDR 400 billion each year (IDR 457 billion in 2021 and IDR 428 billion in in 2020). Apart from the moral support, the DPRD and especially the Tangerang district government always carry out routine coaching and soft skills training for all village officials in Tangerang Regency on a periodic basis.

Main Obstacles to Village Fund Policy to Realize Village Accountability and Independence in Tangerang Regency

Based on the explanation provided by the researcher above, there are at least several main obstacles, namely: *First*, the researcher found that the level of accountability for Village Fund management in Tangerang Regency is still not optimal. This suboptimality can be seen in many cases of village officials involved in legal problems in Tangerang Regency. Apart from that, supervisory institutions such as the District Inspectorate, BPKP, and BPK in Tangerang Regency are still not optimal due to limited human resources and budget. According to researchers, the weak supervision of Village Funds in Tangerang Regency is also due to the role of the Village Consultative Body (BPD) in villages in Tangerang Regency which is not yet optimal, even though BPD as the supervisory institution for the performance of Village Heads needs to monitor the running of village government, whether it has been carried out as agreed. which is stated in the Village Regulation concerning APBDes. Apart from that, supervision by the District, where one of the tasks is to facilitate village financial management, needs to be optimized and supported by financial assistance to carry out this task so that it can carry out the task of evaluating Draft Village APBDes Regulations on an ongoing basis, through the process of verifying budget planning documents, in addition to verifying disbursement documents when included in the budget implementation stage, so as to prevent fictitious activities regarding the use of Village Funds. *Second*, weak human resources managing Village Funds in Tangerang Regency. This is characterized by unequal levels of educational ability of implementers. This low level of education greatly influences the ability to identify and solve problems quickly. This weakness in terms of quality causes many problems, especially those related to village government administration, including when carrying out the administration of distribution, allocation, management and accountability of Village Funds. Disbursing Village Funds without preparing human resources will make the

objectives of the Village Fund policy inappropriate and have the potential to trigger ineffectiveness in management. Factual data shows that village officials in Tangerang district are still unable to prepare the Village APBDes or Village Medium Term Development Plan (RPJM Desa). Most of these documents are only prepared by a few elite members in the village, and often they are even determined by the village head alone. In fact, the use of village funds must be in line with the development plans that have been designed by the local government for village development needs, both physical and non-physical. This means that the funds must be used in accordance with the Village Medium Term Development Plan (RPJM Desa) and Village government work plan (RKP Desa) which are in line with the district/city development plan. Due to the inability to prepare these important documents, villages in Tangerang Regency have a high dependence on village assistants. *Third*, the ratio of Original Village Income (PADesa) to total village income in Tangerang Regency is very low. Based on research research, the ratio only reaches 0.14% of total income. In this way, villages in Tangerang Regency cannot yet be independent in carrying out their own government. The limited PADesa in Tangerang Regency can basically be developed through the existence of Village-Owned Enterprises (BUMDesa) as a forum for local residents to carry out village empowerment and independence. The lack of BUMDesa in Tangerang Regency could be due to the limited ability of the community to process and utilize the potential of available natural resources, isolation and limited physical facilities and infrastructure and weak institutional capacity, in this case BUMDesa, to take advantage of existing business opportunities.

Conclusion

Based on the results of the research, researchers suggest that the Ministry of Villages PDTT and the Tangerang Regency Government develop regulations that contain the obligation *to Disclose Information* along with sanctions for violations and provide rewards for community participation in the context of village development; Researchers suggest that the Tangerang Regency Government strengthen and empower the role of the Subdistrict Head and the Village Consultative Body to be able to optimize their supervisory role over the management of Village Funds in Tangerang Regency; periodically increasing the competency of village officials related to coaching and training. Furthermore, it is urgent to establish and optimize the role of BUMDesa by involving community participation and all *stakeholders* in order to improve PADesa in the context of village independence. It is recommended for future reseachers that research regarding Villade Fund Management should be carried out on a large scale, namely a comparison of three or more districts.

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