

A decade of village funds governance: evaluation, optimization, and institutional strengthening for sustainable rural development in Indonesia

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Abstract

Village institutions are essential to the Village Fund governance. This study analyzes the factors contributing to the failure of these institutions in managing Village Funds and proposes strategies to enhance their capacity. The research was conducted in Warembungan Village and Kamangta Village in Minahasa Regency using a qualitative descriptive method. The findings indicate that the management of Village Funds is predominantly focused on short-term programs, such as Direct Cash Assistance. Key strategic policies related to this management include the Village Medium-Term Development Plan (VMTDP), Village Government Work Plan (VGWP), and Village Regulations regarding the Village Budget. Internal factors that hinder the efficiency of village institutions include the election of village heads not based on the majority, political interference, low transparency in recruitment processes, limited human resources, and inadequate welfare for officials. External factors include overlapping regulations, weak coordination among agencies, and ineffective supervision. As a result, budget efficiency is compromised, which increases the potential for mismanagement and conflicts of interest. To strengthen village institutions, it is essential to revise overlapping regulations, allow flexibility in the election of village heads, and enhance human resource capacity through competency-based selection. Furthermore, improving transparency in fund management, ensuring strict oversight from the government and community, and involving universities, media, and migrant communities are vital components for ensuring better village governance. With these strategies, village institutions are expected to support optimal and sustainable rural development.

Keywords: village funds, governance, village institutions, sustainable, rural development

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Introduction

Villages are communities that live together, with diverse dynamics and traditions. Villages continue to be the smallest governmental entities and are crucial to the growth of the country, despite their diverse personalities. Through the agriculture, livestock, and fisheries sectors, villages contribute to providing food needs for the wider community while also being the main drivers of the country's economy. Recognizing the strategic role of villages, the government has established a policy to support village development through the Village Fund program. This policy is based on "Law Number 6 of 2014" concerning Villages and is strengthened by "Government Regulation Number 60 of 2015". With the Village Fund, it is hoped that village development will be more focused, sustainable, and capable of enhancing the general well-being of village communities.

Since 2015, 227 villages in Minahasa Regency, North Sulawesi Province, have been granted Village Funds from the central government. This program is not just a budget allocation but also a form of commitment to encourage villages to be more independent and competitive. Through the Village Fund, the government provides opportunities for each village to develop its potential, improve community welfare, and build sustainable local infrastructure and economy. The budget received by villages varies with considerations, including population, poverty rate, area, geographic conditions, and local economic potential. Figure 1 explains the development of the amount of funds received by villages in Minahasa Regency, North Sulawesi Province. The amount of budget and realization in Figure 1 were derived from data published by the Central Statistics Agency from 2016 to 2024, then processed by researchers.

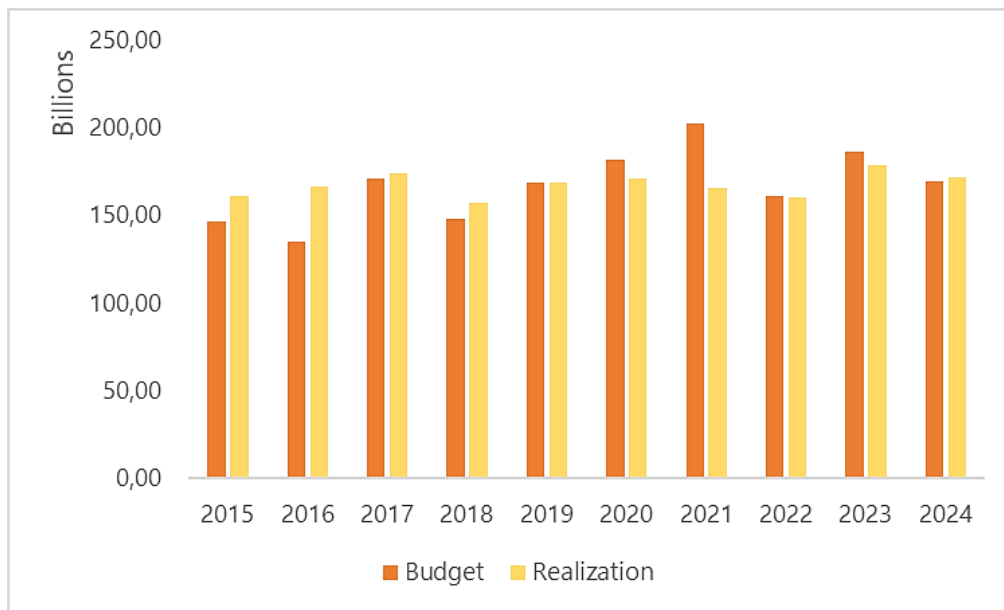


Figure 1. Development of Village Fund Amount in Minahasa Regency 2015 – 2024
Source: data analysis results, 2024

Based on Figure 1, it is evident that the village now receives a substantially larger sum of Village Funds. The amount of funds is determined by the central government and adjusted to the financial conditions of the country and the needs of each village. In essence, for villages that have received a certain amount of budget and are able to develop their potential independently, the following year's Village Funds receipts often decline. However, the facts prove that villages continue to receive funds that increase every year. This situation is certainly proof that the village is not yet fully independent, even though it has received assistance for 10 years

Several previous research results have identified various elements that can be used to evaluate a village's level of development success. According to (Supriadi et al., 2020), village infrastructure is among the key elements propelling the advancement of village development. In addition, (Gede & Iskandar, 2023; Tabo et al., 2021) emphasized that village economic growth is also the main indicator in assessing the success of development. Another factor that also influences is the level of community income, as expressed by (Hidayat et al., 2022), (Bismo & Sahputra., 2021), and (Bukhari, 2021). On the other hand, the Human Development Index (HDI) is also an important parameter as stated by (Simangunsong, 2024) and (Prasetyoningrum & Sukmawatii, 2018). Furthermore, (Firmansyah et al., 2020) highlighted the importance of empowerment of the community as one of the strategic factors in the development of villages, in line

with the findings of (Wahyudi & Khotimah, 2022; Pangke et al., 2021) which emphasized the importance of community welfare. Furthermore, (Tambunan et al., 2020) also added that another measure of local development is how well the Village Development Index is completed. In the context of Minahasa Regency, North Sulawesi Province, the use of Village Funds has been proven to have a positive impact on village development. This can be seen from the data and information published by related agencies, where the effect indicators are quantified by a decline in the region's poverty rate and an improvement in the Human Development Index (HDI) accomplishment.

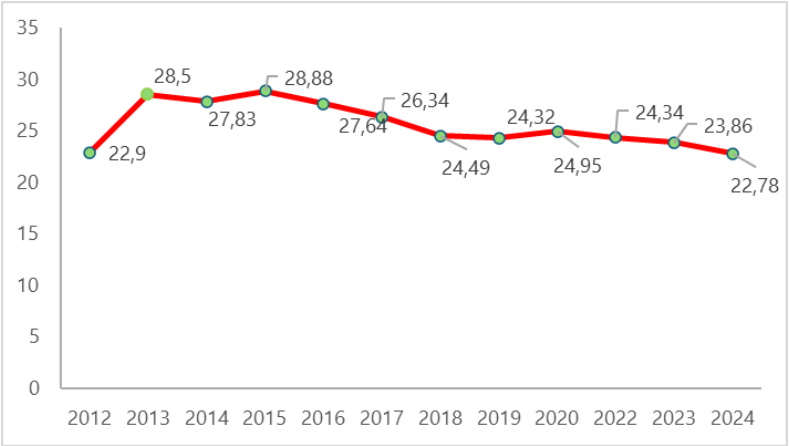


Figure 2. The Evolution of Minahasa Regency's Poverty Rate (2012-2024)

Source: Central Bureau of Statistics of Minahasa Regency, 2024

Based on Figure 2, between 2020 and 2024, there were fewer people living in poverty in Minahasa Regency, North Sulawesi. The calculation results show that the poverty rate has decreased by 3%. This decrease indicates an increase in the welfare of rural communities. However, even though there has been a decrease, this change is still relatively insignificant. This is evidenced by the continued distribution of Village Funds from the Central Government every year, even with a tendency to increase the budget, as explained in Figure 1. The following is Figure 3, which explains the Human Development Index (HDI) for 2020-2024.

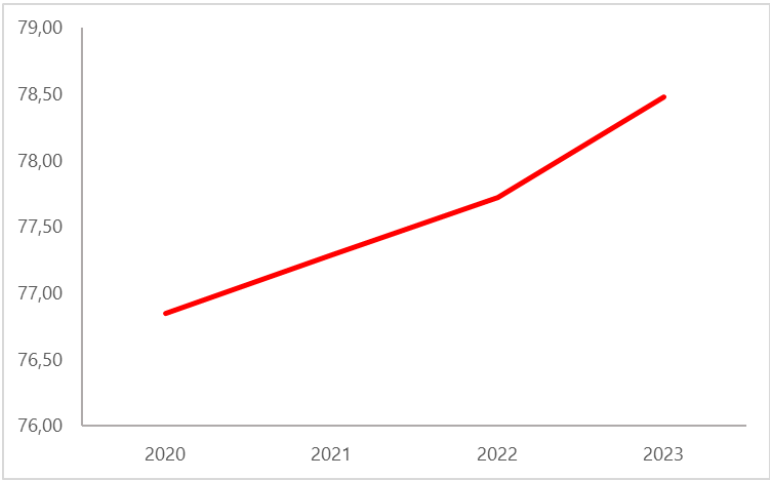


Figure 3. Development of the Human Development Index (HDI) in Minahasa Regency in 2020-2023

Source: Central Bureau of Statistics of Minahasa Regency, 2023

Based on three primary components, the Human Development Index (HDI) is a tool used to assess a region's degree of human development: health, education, and a

decent standard of living. This statistic was first used by the United Nations Development Programme (UNDP) in 1990) to complement standard economic indicators, such as GDP and GNI. Based on Figure 3, it is known that Minahasa Regency, North Sulawesi Province, has experienced an increasing trend in the HDI from 2020 to 2023. However, the rate of increase is relatively small and has not shown significant changes.

The presence and active participation of village institutions is one of the primary determinants of the efficacy of village fund management. These institutions function as the driving force of village development and ensure that the allocation of funds truly benefits the community. Village institutions in North Sulawesi are explained in Figure 4.

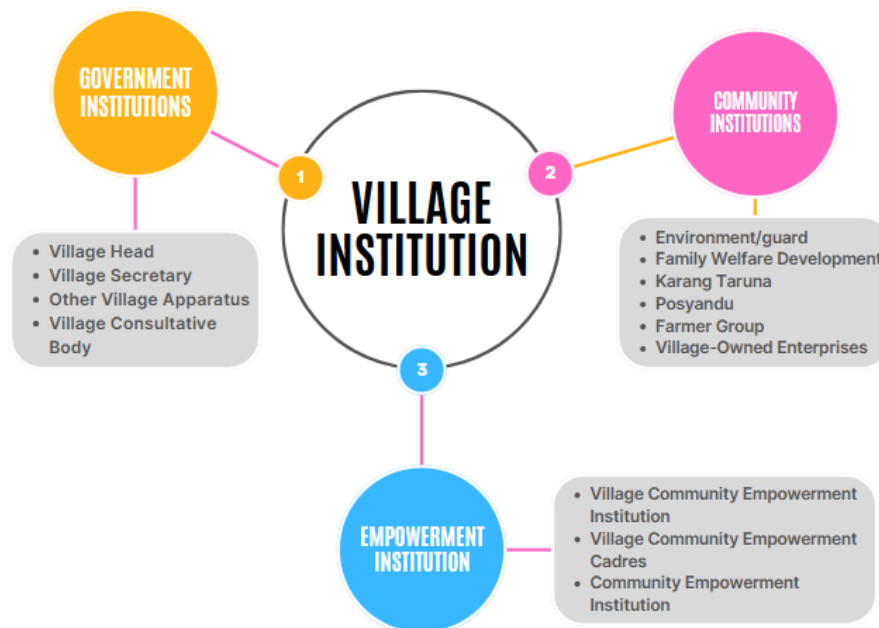


Figure 4. Village Institutions in North Sulawesi
Source: data analysis results, 2024

Village institutions play a crucial role in implementing development and governance at the village level, as seen in Figure 4. Usually, North Sulawesi village institutions fall into one of three categories: empowerment, community, or government institutions. The Village Consultative Body (VCB), various village officials, the village head, and the village secretary make up the village government institutions. This organization is in charge of creating policies, overseeing village administration, and providing the community with government services. Furthermore, there are community organizations that contribute to the welfare and social life of rural areas, such as the environment or guard, Family Welfare Development (FWD), Karang Taruna, Posyandu, farmer groups, and Village-Owned Enterprises (VOE). These institutions have their respective tasks in the social, economic, and community welfare fields, such as youth empowerment, maternal and child health services, and village business management.

Meanwhile, empowerment institutions focus on increasing the capacity of village communities to be more independent and competitive. Some institutions in this category include the Village Community Empowerment Institution (VCEI), Village Community Empowerment Cadres (VCEC), and Community Empowerment Institutions (CEI). These institutions complement each other in supporting sustainable village development, strengthening community participation, and creating more effective and responsive village governance to the needs of its citizens (Nabila et al., 2023).

According to the findings of the observations, village institutions continue to play a subpar role in carrying out the Village Fund program. In fact, village institutions such as the Village Government, Village Consultative Body (VCB), Community Empowerment Institution (CEI), Village-Owned Enterprises (VOE), FWD, youth organizations and farmer groups have a strategic role in ensuring that every program funded by the Village Fund truly provides benefits to the community (Permatasari et al., 2021). The lack of role of village institutions can be seen from the minimal involvement in planning, supervision, and the execution of initiatives that have to be founded on the actual needs of the community. In some cases, decisions regarding the use of Village Funds are still centred on a handful of parties without any deliberation involving various elements of society. As a result, the programs implemented often do not match the priority needs of residents, so their effectiveness and impact on village development are limited. In addition, weak coordination between village institutions is also a factor that causes a lack of synergy in managing Village Funds. In fact, each institution should have a complementary role, where VCB can supervise, LPM helps with planning, VOE develops the village economy, and FWD and farmer groups contribute to social aspects and food security.

The function of village institutions in overseeing village funds has been the subject of several studies. Some of them emphasize how village leaders oversee community services and development initiatives (Mawikere et al., 2022; Yesinia et al., 2018). Other studies, however, concentrate more on the Village Consultative Body (VCB) as a monitoring organization that guarantees the accountability and openness of Village Funds (Akbar, 2018). The study's findings show that even if village institutions have regulated roles and responsibilities, their implementation in the field still faces various challenges. In many cases, village officials, as the main implementers, are still constrained in terms of managerial capacity and understanding of regulations. Hence, the management of Village Funds is not yet fully optimal. Meanwhile, the VCB, which should carry out the control function (Pratama et al., 2021; Alvianto et al., 2024), often does not have strong independence, either due to limited access to information or because the dynamics of village politics are still thick with a culture of patronage. In addition, these studies highlight that the effectiveness of village fund management is dependent on more than just the VCB or village authorities but also on the active participation of the community. Without community involvement, whether in planning, implementation, or evaluation of programs, accountability and openness in the Village Funds' utilization will be difficult to achieve.

The issue with this study is that village institutions don't play a part in managing Village Funds to support sustainable development. This research differs from earlier research because it emphasizes more of the factors that cause the failure of village institutions to play an optimal role in managing village funds. This study aims to analyze the factors that cause the failure of village institutions, both internal and external, in managing Village Funds and to compile strategic recommendations to strengthen the capacity of village institutions to support optimal and sustainable development. Although this study is different from previous studies and therefore has novelty, the researcher realizes that this study has several limitations, especially in three main aspects, namely data, concepts, and methodological considerations. This study relies on primary data from interviews with village officials and several stakeholders at the local level, as well as secondary data from reports from related agencies. However, the availability and completeness of information about the performance of village institutions and documentation of Village Fund management are still limited and vary

between villages. In addition, not all information needed can be accessed openly, so some analyses are carried out using general data or estimates from sources. Conceptually, this study focuses more on internal factors of village institutions such as human resource capacity, transparency, decision-making mechanisms, and relationships between village officials. On the other hand, external aspects of village institutions that also influence the management of Village Funds such as external supervision, local political dynamics, and community involvement have not been fully explored. The conceptual framework used tends to be normative-descriptive and has not adopted a more comprehensive institutional analysis approach. The use of qualitative descriptive methods provides advantages in understanding social phenomena in depth, but has limitations, including the technique of collecting informants using purposive sampling which has the potential to present subjective bias, both from the informant and the researcher, especially in revealing sensitive internal problems of village institutions. In order to get a more complete picture of the role that village institutions play in managing Village Funds, it is anticipated that this study will serve as a springboard for future research with a larger data coverage, a deeper institutional concept approach, and a combination of quantitative and qualitative methods.

Research Methods

This research employs a qualitative descriptive methodology (Creswell, 2014) to obtain in-depth information on the factors that cause the failure of village institutions to manage Village Funds in the best possible way. This method was used because it provides a detailed explanation of the actual situation in the field and provide space for informants to convey their views, experiences, and problems faced in managing Village Funds.

This study was conducted from April to August 2024 in Minahasa Regency, North Sulawesi Province, by taking Warembungan Village and Kamangta Village as sample villages receiving Village Funds. This research is ongoing purposive sampling was used in order to choose the sample communities (Sugiyono, 2019) by considering several criteria, namely: village area, availability of agricultural land, and proximity to the provincial capital. Warembungan Village was chosen because it has a larger area and great agricultural potential, the strategic position and close proximity to the provincial government centre led to the selection of Kamangta Village. Primary data for this study came directly from interviews with village informants, while secondary data came from Village Fund reports, official village papers, and pertinent literature.

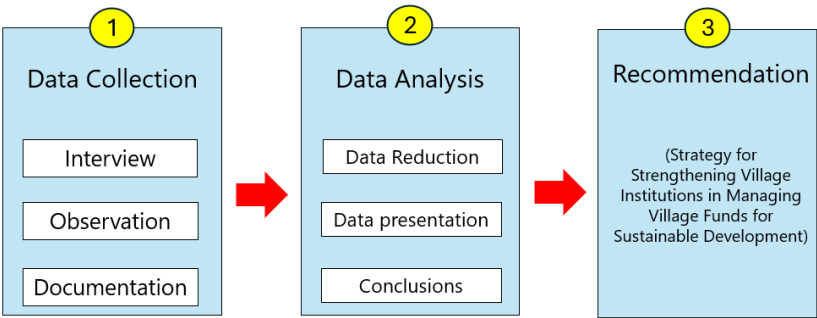


Figure 5. Data analysis steps, 2024
Source: processed by author, 2024

Figure 5 explains the steps in data analysis including data collection, data analysis and determination of research recommendations. Data collection techniques

used incorporate thorough interviews with important informants, namely: Village Head, Village Consultative Body (VCB), and local authorities who are knowledgeable about and skilled in administering Village Funds, as well as performing documentation studies, which entail gathering records pertaining to Village Fund administration, program reports, and village regulations, as well as direct observations of the Village Fund program's implementation and institutional conditions in the village. The data collected were then analyzed using qualitative descriptive analysis (Creswell, 2014) with data reduction stages, namely selecting, summarizing, and simplifying relevant data, data presentation, in the form of descriptive narratives to describe conditions and problems in the village, and drawing conclusions based on field findings. The final stage is determining strategic recommendations in strengthening village institutional capacity.

Results and Discussion

Ten years after the Village Fund was introduced in 2015, the government is undoubtedly optimistic about its ability to speed up rural development. The hope is to create more independent and prosperous villages. The evolution of Indonesia's village fund amount, North Sulawesi and Minahasa Regency, is explained in Figure 6.

It is clear from Figure 6 that the development of village funds in Indonesia from 2015 to 2024 shows a fairly dynamic fluctuation pattern. At the beginning of the program implementation, the allocation of Village Funds experienced a gradual increase from IDR 57.56 trillion in 2015 to IDR 58.17 trillion in 2018. A significant spike occurred in 2019, where Village Funds more than doubled to IDR 113.36 trillion, even reaching IDR 123.70 trillion in 2020. This increase is closely related to the 2019 General Election and the government's priority in strengthening villages as well as a response to the impact of the COVID-19 pandemic through various direct cash assistance (BLT) Village Fund programs. However, in 2022, there was a drastic decrease to IDR 67.64 trillion, which then began to experience a gradual increase in 2023 by IDR 69.52 trillion and IDR 71.98 trillion in 2024 related to the General Election and Regional Head Election. This development pattern reflects the adjustment of the national budget, the country's fiscal conditions, and the government's initiatives to reorganize the management of Village Funds to be more effective, on target, and according to the actual needs of village communities. Furthermore, the development of village funds received by Minahasa Regency from 2015 to 2024 shows a relatively stable increasing trend. In 2015, Minahasa Regency received IDR 146.60 billion, then increased gradually to reach IDR 170.81 billion in 2020. Although there was a slight decrease in 2021 to IDR 165.73 billion and again in 2022 to IDR 160.65 billion, the figure rose slowly again in the following years to reach IDR 162.13 billion in 2024. When compared to the total national Village Fund, the proportion of allocation for Minahasa Regency is relatively small. In 2015, Minahasa only received around 0.25% of the total national Village Fund which at that time reached IDR 57.56 trillion. This percentage tends to be stable throughout the year, although the total national Village Fund experienced a sharp spike in 2019 to IDR 113.36 trillion and even IDR 123.70 trillion in 2020. This increase was not followed by a significant increase in Minahasa, where the allocation only increased from IDR 168.83 billion in 2019 to IDR 170.81 billion in 2020.

This shows that although the national Village Fund has experienced quite large fluctuations, its distribution to the regions still takes into account the proportion of

needs and characteristics of the region, where Minahasa has a tendency for stable allocation over time. This research is further discussed according to Figure 7.

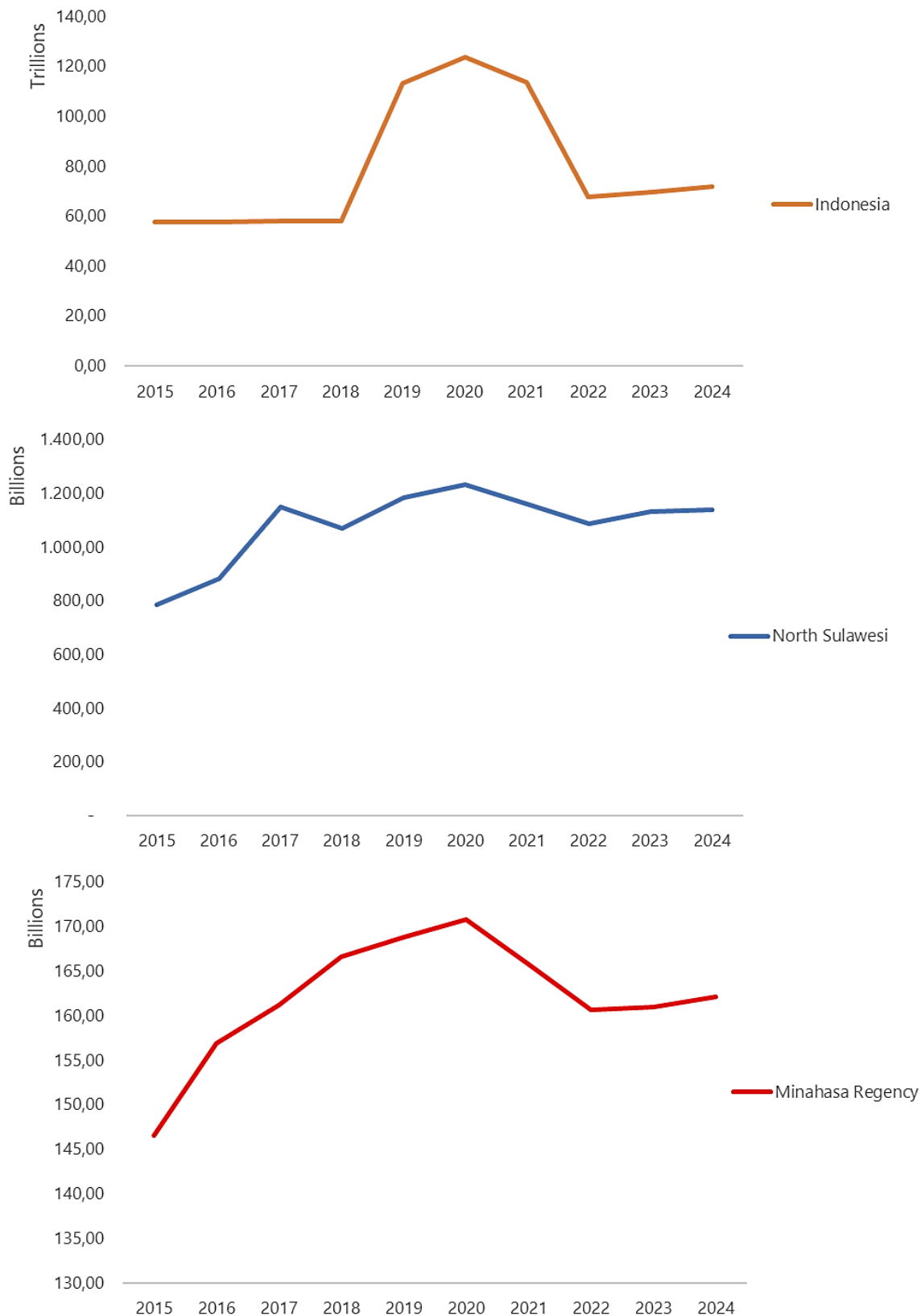


Figure 6. Development of Village Fund Amount in Indonesia, North Sulawesi and Minahasa Regency 2015 – 2024
Source: data analysis results, 2024

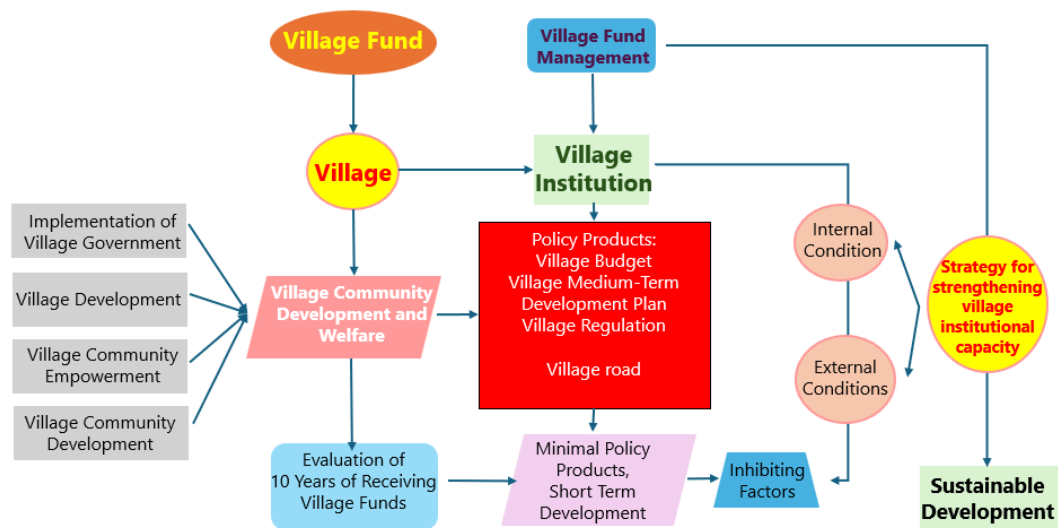


Figure 7. Village Institutions and Village Fund Management
Source: data analysis results, 2024

It is evident from Figure 7 that the achievement of village development that can improve the welfare of its people can be measured by evaluating the major changes that have occurred over the past decade, namely based on the final products produced. These goods take the shape of the village's physical development and policies. The following discussion describes the internal and external factors of village institutions in overseeing North Sulawesi village finances, then ends with recommendations for strategies for strengthening the capacity of village institutions in managing village funds for sustainable development.

Evaluation of Village Development After 10 Years of Receiving Village Funds

Based on "Village funds are funds from the State Revenue and Expenditure Budget that are designated for villages and transferred through the district/city Regional Revenue and Expenditure Budget. They are used to finance government implementation, development, community development, and community empowerment, according to Government Regulation Number 60 of 2014. Village funds for the implementation of government are used to support the operation of the village government, including payment of honorariums for village officials, government administration, and provision of facilities and infrastructure to support public services at the village level. Village funds for the implementation of development are used for the development of village infrastructure, such as roads, bridges, irrigation channels, clean water facilities, village electricity, and education and health facilities to raise village communities' standard of living. Village funds for community development are used to support social and cultural activities, including religious development, youth, sports, village order and security, and preservation of local customs and traditions. Village funds for community empowerment are used to increase the capacity and skills of the community through various training programs, business capital assistance for MSMEs, strengthening farmer and fisherman groups, and developing a creative economy based on local potential".

The study's results show that in 2024, Warembungan Village received village funds of IDR930,142,000, and Kamangta Village received IDR733,992,000. This amount has increased from year to year since 2015 due to various activities, as explained in Figure 8.

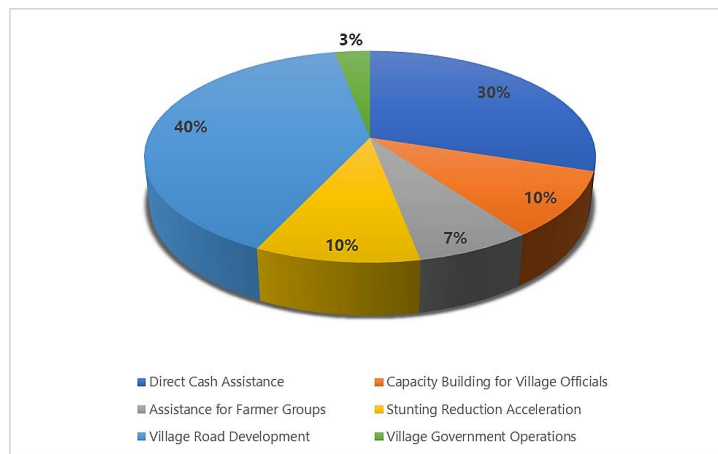


Figure 8. Distribution of Village Budget in North Sulawesi

Source: data analysis results, 2024

According to Figure 8, the village administration in Minahasa Regency, North Sulawesi, has carried out the Village Fund program in compliance with the rules established by the national government. However, in its implementation, long-term programs are still limited to the construction of village roads as the only infrastructure that has been consistently realized in the last ten years. On the other hand, the majority of village funds are used for short-term programs, such as direct cash assistance and temporary community empowerment activities, so they have not been able to create business sustainability and increase village community income in the long term. Programs funded through village funds are the same for all villages or uniform for all villages. This situation certainly ignores the differences in potential and needs of each village. In fact, each village has different characteristics and resources, so not all programs are relevant or can be implemented effectively. The study's findings indicate that a number of initiatives are mandated, even though the village does not have the resources to support its implementation. For example, some villages do not have agricultural land but are still required to procure fertilizer and seeds, which ultimately become programs that are not on target. In addition, the Direct Cash Assistance (DCA) program continues to be implemented every year, even though the number of people who meet the recipient criteria is decreasing, even in some villages it no longer exists. As a result, the village government must find a way to continue distributing DCA, which has the potential to cause inaccurate distribution. This condition is evidenced by data the quantity of impoverished individuals in the village, which shows a decrease after receiving Village Funds, but on an insignificant scale. In other words, although there are efforts to reduce poverty levels through various village programs, the number of poor people before and after receiving Village Funds remains the same. Kuncoro et al., (2024); Singh & Chudasama (2020); Subianto (2018) explain that poverty is influenced by village funds, where the relationship shows a negative relationship, meaning that an increase in village funds reduces the number of poor people. However, Gross Regional Product (GRP) data has a positive relationship with poverty, and the HDI figure does not show an effect on poverty (Sunu & Utama, 2019).

The study's findings indicate that rural communities in North Sulawesi still face difficulties in gaining access to clean water, which is a basic need for life and economic productivity. In addition, the sustainability of the agricultural and livestock sectors in the village is also constrained by the absence of livestock farming groups that are able to provide raw materials continuously to be managed by the Village-Owned Enterprises (VOE). This limitation has a direct impact on the low productivity of VOE, so the village's

economic potential cannot be utilized optimally. As a result, the Village's Original Income (VOI) sourced from village business units also does not develop, even in some cases, there is none at all. Even if there is income for the village, the amount is very small and has failed to make a contribution significantly to village development and community welfare.

The performance of village institutions in managing Village Funds based on research results is still relatively low, which is reflected in the low quality of organizing and carrying out plans for village development. One of the main indicators indicating the weakness of village institutions in governance is the low quantity and quality of village planning documents produced during the 10 years of receiving village funds. Strategic policy documents produced by village institutions are the Village Medium-Term Development Plan (VMTDP), Village Development Work Plan (VDWP) and Village Regulation on Village Revenue and Expenditure Budget (VREB). Community involvement in village deliberation activities is very minimal, and these activities are often attended only by mothers who are recipients of the Family Hope Program (FHP). This condition also has an impact on the low quality of village planning documents. Facts prove that the planning documents produced tend to copy the standard format of the supra-village government without adjusting them to the village's particular requirements. As a result, village development programs are often irrelevant to the real problems faced by the community. In addition, reports on Village Fund program activities are repetitive and merely formalities, without an in-depth evaluation of the effectiveness and impact of the programs that have been implemented due to inadequate human resources (Larasati & Adhitama, 2017).

Internal conditions of village institutions in managing village funds

The institutional conditions of the village reflect various challenges that still need to be addressed in order for the Village Funds management can run more effectively and provide real benefits to the community. The internal conditions of village institutions in managing village funds are described based on the village institutional structure, understanding of activities and roles, welfare of village officials, and human resource capacity, which are explained in Figure 9. The internal conditions of village institutions in Figure 9 were obtained from the findings of primary data analysis (observations and in-depth informant interviews) and secondary data (policy products produced by the village government).

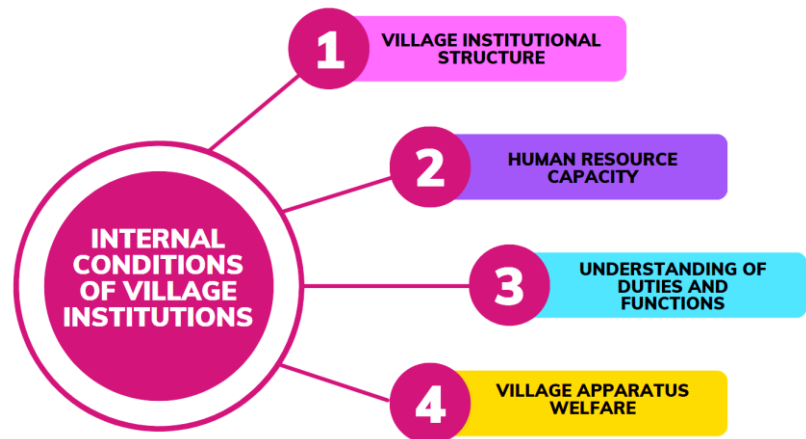


Figure 9. Internal Conditions of Village Institutions in Village Fund Management
Source: data analysis results, 2024

The village institutional structure describes the election process up to the formation and filling of the village institutional structure. The results of the study show that the election of village heads is currently determined by the most votes and not the majority vote, this complies with Law No. 6 of 2014 about Villages. This situation resulted in the elected village head not having strong support from the majority of residents because the majority vote did not elect him. In addition, the village head election process, which used to be more independent, is now starting to be coloured by the interests of political parties, making it increasingly vulnerable to conflicts of interest. This situation is in accordance with Wance, (2019) that the conflict that occurred in the village head election was caused by regional actors intervening in the election process, resulting in conflict between candidates.

Furthermore, the existence of regulations on simultaneous village head elections has implications, especially for villages whose village heads have expired but must wait until the next simultaneous election schedule. In this condition, the leadership vacuum at the village level is generally filled through the mechanism of appointing an acting village head by the local government. This appointment system raises various problems, where the acting village head, who is not directly elected through a democratic process, is considered a representation of the local government and is not tied to the aspirations of the residents. In some cases, the appointment of acting village heads is also coloured by certain political interests, where the appointed individuals have close ties to certain parties in the local government. This circumstance is consistent with studies conducted by Hasibuan & Susilawati, (2023) which states that acting village heads are often people closest to the local government that appoints them directly. As a result of several of these problems, acting village heads focus more on carrying out administrative duties than on carrying out innovation or more progressive village development. This is due to the temporary nature of his position, which makes him tend not to have a long-term vision for developing the village. Although acting village heads have almost the same duties and authorities as definitive village heads, they often face limitations in implementing strategic policies. This situation is in line with research by Rohman (2020), which states that acting village heads have the same authority as definitive village heads.

In addition to the election of the village head, filling the positions of VCB members and village officials is also included in the village institutional structure. In terms of filling the positions of members of the Village Consultative Body (VCB), it often does not go through a transparent selection process. However, it is rather based on personal closeness and family relationships with the village head. In fact, the VCB has a strategic role in formulating policies, absorbing community goals and overseeing the implementation of the village administration. The weakness of this selection process can hinder the effectiveness of the VCB because the elected members tend to have more loyalty to the village head than to the residents they represent. The same thing happens in the appointment of village officials, where political closeness and support in the election are more influential than competence. This situation is in accordance with the investigation of Haliya et al., (2022), which states that the election of the VCB is not known to the community, there is money politics, and there is a lack of community participation. Likewise, Hasibuan & Susilawati, (2023) states that in the appointment of village officials, there is politicization, transactional and commercialization of positions.

Limited human resource capacity in village institutions is one of the internal conditions that hinder the effectiveness of village management. Generally, human resources in village institutions do not have sufficient skills and understanding related

to administration, financial management, and good village governance. Low levels of formal education and lack of experience in government are the main challenges in creating professional and competent village officials. This situation is closely related to the process of selecting village institutions, where recruitment is not based on competence but rather because of closeness to the village head or certain parties in the village government.

One of the internal factors influencing the administration of village finances in North Sulawesi is an awareness of the responsibilities and roles of village institutions. The study's findings indicate that practically every local institution do not yet fully understand the regulations on villages and their positions, main tasks, and functions in the village government system. This limited understanding is caused by, among other things, the absence of socializing and guidance executed by the local government and related agencies. Village institutions often operate without clear guidelines, so they are unable to function optimally as the main pillars in managing village funds. This lack of understanding has an impact on the inadequate function of village institutions in the planning, management, and supervision of village programs and policies. Many village officials, including the Village Consultative Body (VCB), do not understand their limitations and authorities so their role in overseeing the way village administration is implemented is ineffective. In many cases, the VCB, which should be a strategic partner of the village head, is passive or even loses its independence due to a lack of capacity to understand the regulations governing institutional relations at the village level. On the other hand, a weak understanding of village regulations also causes coordination between institutions in the village to become disharmonious. Conflicts of authority between the village head, village officials, and VCB often arise due to ignorance of the limitations of each other's roles. The lack of training and mentoring from local governments and related agencies further worsens this condition. Although regulations mandate a program to increase the capacity of village officials, its implementation is often ineffective. The training provided is formal, less applicable, and not sustainable, so human resources in village institutions do not gain a deep understanding of their duties and responsibilities. In addition, many villages do not have adequate access to training resources, either in the form of modules, experts, or supporting technology that can increase their capacity independently. This circumstance is consistent with findings by Hidayat et al., (2021); Faysal & Pradana, (2023), that it is not uncommon for village governments to make decisions without involving the VCB or other community elements so that the resulting policies tend to be non-transparent and do not reflect the aspirations of the residents. In addition, as investigation by Anton et al., (2023) states, the village government's ability determines whether or not the administration of village finances is optimal.

The welfare of village officials is an internal condition that has not been fully resolved. The salaries and allowances received are often insufficient to meet their living needs, especially for village institutions in areas with increasing living costs. In addition, the payroll system that has not been fully integrated with the regional financial management mechanism results in salary disbursements often being late and not being received routinely every month. In general, this delay is caused by poor governance of the village's financial administration or constraints in budget allocation from the local government. This condition encourages many village officials to look for side jobs to meet their family's economic needs. Some of them are forced to work in the unorganized sector, like farming or trade, which ultimately reduces their focus on carrying out their duties as part of the village government. Not a few also prefer to

carry out certain projects in the village in order to get additional income by becoming land brokers, working outside the village, and even asking for tips from the community they serve. However, this has the potential to cause conflicts of interest and inequality in the allocation of village resources. This circumstance aligns with studies by Wulansari et al., (2024) that the lack of compensation for village officials also has an impact on low work motivation and quality of service to the community. With unstable financial conditions, it is difficult for village officials to work professionally and optimally while doing their tasks. This is in line with research by Perdana, (2019) and Hidayat et al., (2021) that financial condition factors can have implications for poor village administration management, slow decision-making processes, and low-quality planning and implementation of village development programs. At a more extreme level, this low welfare can open up opportunities for maladministration practices or abuse of authority and even corruption in village financial management.

External conditions of village institutions in managing village funds

The description of the external conditions of village institutions in overseeing village funds is explained in accordance with Figure 10, namely guidance/supervision, regulation/rules, political support, village assistants and the amount of funding. The external conditions in Figure 10 were obtained from the analysis of primary data (observations and in-depth interviews with informants) and secondary data (the results of publications from various information media sourced from the central, regional and village governments, as well as the findings of earlier studies).



Figure 10. External Conditions of Village Institutions in Village Fund Management
Source: data analysis results, 2024

Regulations governing villages, especially in the management of village funds, are one of the external conditions that greatly affect the performance of village institutions. The results of the study show that there are four regulations governing the management of village funds issued by different sources, namely 1) "Regulation of the Minister of Finance Number 145/PMK.07/2023" concerning Village Fund Management. This regulation includes provisions regarding budgeting, allocation, distribution, administration, accountability, reporting, use, and monitoring and evaluation of village funds. 2) "Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management". This regulation regulates the authority to manage village finances, the structure of the Village Revenue and Expenditure Budget (VREB), and the mechanism for managing village finances, 3) "Regulation of the Minister of

Villages Number 7 of 2023 concerning Priority Use of Village Funds". This regulation provides direction regarding the priority use of village funds to fund development activities and empowerment of village communities. 4) "Government Regulation Number 37 of 2023 concerning the Management of Transfers to Regions". This regulates the management of Transfers to Regions (TR), including Village Funds, by setting limits on terms and policies related to TR management. These regulations are designed to ensure that the management of village funds and the operation of village institutions run in accordance with the principles of transparency, accountability, and effectiveness to assist sustainable growth and village community empowerment. This causes confusion for village governments in understanding and implementing these regulations properly. This circumstance aligns with the findings of studies by Fajri & Julita, (2021) that overlapping regulations and lack of coordination are significantly correlated with low efficiency in the use of village funds and increased potential for budget irregularities. For example, studies conducted in several districts (Sunu & Utama, 2019; Supriadi et al., 2020) revealed that villages with less integrated regulations tend to experience obstacles in implementing development programs, while other studies (Permatasari et al., 2021) highlighted that the weak role of sub-district heads exacerbates the disintegration between central policies and implementation in the field.

According to "Law Number 6 of 2014 concerning Villages, Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Implementation, and Regulation of the Minister of Home Affairs Number 73 of 2020 concerning Supervision of Village Financial Management", the central and regional governments play a role in providing assistance, guidance, and oversight of Village Funds management. The results of the study show that the Central Government provides assistance and guidance in the shape of Electronic-Based Village Financial Management System Training activities, Accountable Village Financial Management Workshops, Guidance and Supervision by the Inspectorate, Improving Village Financial Management Supervision Competence, Assistance and Evaluation by the Ministry of Finance. Based on the results of the study, it is known that these trainings have been carried out repeatedly by ministries and local governments. This situation is in line with Nasution, (2021), which states that these trainings have been carried out but have not been optimal, so villages often run alone without clear direction. There is even a tendency for the central government, provincial and district governments and cities to take advantage of village funds through various projects or activity programs, but the funds are taken from village funds. Regional and central governments should play an active role in providing assistance, coaching, and supervision, but the reality in the field shows that this function is not optimal. Many villages are forced to run alone without clear direction from the supra-village level, so creating chances for financial abuse and political meddling. The study's findings also showed that there is a tendency for officials at the central, provincial, district, and city levels to utilize village funds through various projects and activity programs, where the allocation of funds that should be allocated for village development is instead taken for administrative or political gain.

Village assistants' function in overseeing village finances is as technical facilitators and accountability supervisors. The Regulation of the Villages, Development of Disadvantaged Regions, and Transmigration Number 3 of 2015 concerning Village Assistance serves as the foundation for this position. This regulation explains the role of

village assistants in supporting the planning, implementation, and supervision of village development, including the management of village funds. The results of the study showed that village assistants often face obstacles due to the weakness of their position. In its implementation, village assistants are directly responsible to the Minister, without any ties to related agencies at the district level. Furthermore, the community does not evaluate the work of its assistants, sub-district, district, or community governments, so there is a lack of objective evaluation mechanisms. In the process of preparing planning documents for reporting, the village government does not involve village assistants because their position is unclear in the village government structure. This situation is made worse by the reality that village assistants do not live in the village where they work, which can hinder the effectiveness of assistance in village development. Village assistants are even used as political tools by the government or certain groups. This situation is in line with Asmu & Syah, (2019), who showed that village assistants are often not given a role by the village government because they are difficult to contact and cannot be present at the location quickly to assist the village. In addition, reports on village assistant activities are not checked or corrected by the village government or other parties because village assistants are independent and directly related to the ministry, without any oversight mechanism at the level of the village. Furthermore, the low competency standards of village assistants contribute to the inefficiency of the village funds' monitoring and increase the potential for budget irregularities. According to Susanti, (2017) villages assisted by assistants with weak competencies tend to have difficulty implementing transparency mechanisms. In addition, the process of appointing village assistants, which is full of political intervention, further obscures the neutral function of village assistants as guardians of good village governance.

The amount of budget allocated for the welfare of village institutions can have an impact on their performance in managing village funds. The study's findings revealed that the budget for village institution operations was 3% of the total funds received. The results of the study showed that operational funds play an important role in managing village funds and supporting the smooth running of various administrative and technical activities. These funds are allocated for consumption costs, transportation, and administration related to planning, implementation, and reporting on using village finances. Consumption costs are used to support the needs of meetings or coordination activities between village officials and related parties so that the decision-making process can take place effectively.

Meanwhile, transportation costs are needed for the mobilization of village officials to carry out monitoring, evaluation, and coordination with the local government or other related agencies. The results of the study found that transportation costs, in reality, exceeded the amount received. This condition occurs because, when mobilizing an activity, more than one trip is often required to ensure the smooth running and effectiveness of the activity. For example, while organizing and carrying out local initiatives, village officials may have to coordinate with various parties, such as the local government, village assistants, or other stakeholders. In addition, they also need to conduct field surveys, monitoring, and evaluations that require travelling to various locations at different times. However, on the other hand, the transportation cost disbursement system is only carried out once for each activity, so it often does not reflect the real needs in the field. The results of the study also

revealed that operational costs are more on transportation costs, which, if calculated based on real expenses, are much larger than the budget set through village funds. This budget limitation often results in low motivation and dedication of local authorities to fulfill their responsibilities, which in turn affects the effectiveness of the execution of initiatives for village development. Research by Yuniarta & Purnamawati, (2020) demonstrates that local authorities' ability, which is influenced by their welfare, plays an important role in improving the performance of village fund management. In addition, Anton et al., (2023); Kuntoro & Noor, (2022) revealed that the performance of village leaders is directly impacted by remuneration, which in turn has implications for community welfare. These findings emphasize that improving the welfare of village institutions through adequate budgets not only improves the performance of village officials but also advances the general well-being of the society.

Strategy for strengthening village institutions in managing village funds for sustainable development

Sustainable village development requires integration between strong village institutions and global development indicators that have been adapted in the Village Sustainable Development Goals (SDGs). Village funds as a village fiscal instrument have great potential to promote the accomplishment of the Village SDGs indicators, but this requires strengthening the institutional aspects of the village as the primary actor in the management and execution of development programs. This situation requires a strengthening strategy for village institutions to be able to manage village funds that support the achievement of village SDGs indicators. Figure 11 explains the strategy for strengthening village institutions.



Figure 11. Strategy for Strengthening Village Institutions in Managing Village Funds for Sustainable Development
Source: data analysis results, 2024

One of the main strategies in strengthening the capacity of village institutions based on Figure 11 is to improve and revise regulations governing villages, especially those that overlap. Inconsistent regulations often create ambiguity in the execution of

the responsibilities and powers of village institutions, thus complicating administration and hampering the effectiveness of village development. Therefore, policy alignment is needed between the central government, local governments, and related institutions so that applicable regulations are simpler, clearer, and easier to implement.

The revision of regulations must take taking into consideration the village's actual circumstances and the adaptability in implementing policies so that village institutions can carry out their duties more efficiently without being burdened by excessive bureaucratic rules. In addition, simplifying regulations may improve the village government process's openness, responsibility, and community involvement. Ideally for Indonesia, village regulations in Indonesia are not uniform but are adjusted to village resources, as well as social, political, and cultural differences in each region.

The strategy for strengthening village institutions must be based on a strong and sustainable village institutional structure so that village governance can run effectively and responsively to community needs. One key aspect in strengthening village institutions is a democratic village head election mechanism that does not hinder the stability of village government. Therefore, the village heads' election must be supported by a majority vote ($1/2 + 1$) to ensure the legitimacy of the elected leader and increase community trust in the democratic process at the village level. In addition, the election of village heads should be carried out based on the readiness of village resources and funding without having to wait for the simultaneous village head election schedule. This is important to avoid the appointment of temporary officials for a long time, which can reduce the effectiveness of decision-making and the continuity of village development programs. Temporary officials who serve too long often do not have strong political legitimacy, thus risking weakening accountability and community participation in village government. Thus, flexibility in scheduling village head elections that adhere to the principles of democracy and village readiness will strengthen the stability and performance of local institutions in providing the best possible public services and development.

Current developments with the majority of villages where the village's financial revenue originates from the State Budget and Regional Budget, if this condition continues for a long time, then the village head should be appointed or designated by the district/city government, with certain criteria. Because many villages have problems implementing democracy through the election of village leaders, which eventually affects how well community revenues are managed. The appointment of this village head can be carried out in villages based on criteria such as limited resources and the source of village financial income is mostly from state funds. For villages that, on the other hand, meet the criteria of large resources and original village income, they can elect a village head.

The strategy for strengthening village institutions must pay attention to the village institutional structure that is in accordance with existing social conditions and human resources (HR). One important aspect of strengthening village institutions is to ensure that the level of education of village institutional staff varies and is adjusted to the potential of HR in the village, not to be equated with a minimum requirement of

junior high school graduates. Policies that are too uniform in assessing the local authorities' educational attainment can hinder the optimization of their roles and functions in village government. Therefore, flexibility is needed in setting educational standards, where for certain positions that require higher administrative and technical skills, individuals with higher levels of education can be prioritized. In contrast, for other positions that emphasize more experience and local wisdom, space can be given to individuals with secondary education but who have relevant competencies. In addition, the implementation of a fit and proper test mechanism for prospective village institutional staff is a strategic step in ensuring that selected individuals have the competencies, integrity, and capacity that are in accordance with the needs of the village government. This selection process must be carried out transparently and objectively by considering aspects of leadership, understanding of village regulations, and the ability to manage village finances and development programs. With strict selection, the selected village apparatus will be able to carry out their duties professionally, accountably, and in accordance with the principles of good governance. The implementation of this strategy will not only improve the quality of village governance but also strengthen public trust in village institutions and encourage active participation in sustainable development.

The strategy for strengthening village institutions must be based on an adaptive institutional structure based on local requirements in order to efficiently assist village development. The formation of various village institutions should not simply follow uniform administrative standards but must consider the economic, social, and cultural potential of each village. Thus, village institutions can function optimally in formulating policies, preparing development programs, and providing services to the community that are in accordance with local conditions.

In addition, flexibility in the regulation and administration of village finances is a crucial factor in ensuring the effectiveness of development. Village institutions must be given greater authority in establishing the village fund usage priority scale based on the specific needs of their area, both in terms of infrastructure, economic empowerment, enhancing the calibre of human resources, and strengthening the village institution itself. However, this flexibility must be accompanied by strict accountability and transparency mechanisms to prevent potential deviations and ensure that budget allocations are truly oriented towards the interests of the community. With a more adaptive policy for managing village funds based on local needs, the effectiveness of development programs can be further improved so that it not only accelerates the accomplishment of village development objectives but also strengthens the capacity of village institutions to carry out their functions as driving forces for sustainable development.

Furthermore, the process of filling the village institutional structure must be carried out democratically by placing community participation as a key element in each stage. Active community participation in this process will not only ensure that the management of village institutions reflects the diversity and needs of residents but will

also foster a feeling of collective accountability and ownership for the running of village government. Democratization in filling the village institutional structure can be carried out through a transparent village deliberation mechanism (Eka & Aguswan, 2021), where the community has the opportunity to provide aspirations, assess the track record of prospective village officials, and contribute to an objective selection process. In addition, inclusive representation in the management of village institutions is an important aspect of creating a more responsive and equitable village government. The involvement of various community groups, including women, youth, traditional leaders, and vulnerable groups, must be a priority in the village institutional structure to ensure that the interests of all levels of society are properly accommodated. A diverse village institutional structure will enable more holistic decision-making based on the real needs of the community and strengthen the legitimacy of the village government in the eyes of its citizens.

Furthermore, democratization in filling the village institutional structure also contributes directly to increasing transparency and accountability in the management of village funds. By involving the community in the selection and evaluation of the performance of village institutional devices, the possibility of power abuse can be minimized, and the monitoring mechanism becomes more effective. The public can actively participate in overseeing village budget policies, ensuring that the way village funds are being used is indeed in line with the development priorities that have been mutually agreed upon.

Strengthening village institutions not only depends on the internal village itself but also requires an effective coaching and supervision system from both the national and local governments. The government must strengthen the coaching mechanism by providing regular training for village officials related to governance, village financial management, and development innovations based on local potential. In addition, supervision must be carried out strictly and continuously to ensure that village institutions carry out their functions in compliance with the relevant laws. To improve compliance and performance of village institutions, a strict reward and punishment system needs to be implemented. Villages that are able to manage the budget well and succeed in achieving development targets must be given incentives. In contrast, villages that are not transparent or have irregularities in managing funds must be given administrative or legal sanctions.

In addition to internal supervision from the government, coordination between government agencies that handle villages is also crucial. Ministries, institutions, agencies, and local governments that have programs and activities in the village must build an effective coordination system to prevent overlapping programs, avoid budget waste, simplify village administrative tasks that are often too complex, and in line with the actual requirements of the village community.

Political support from regional legislative institutions also plays a significant part in strengthening village institutions. Given that the majority of the budget managed by villages comes from the State Budget and Regional Budget, policies made by the

Regional People's Representative Assembly (RPRA) must be more pro-village, both in terms of budget allocation, laws that facilitate communities' access to resources and oversee the application of local policies. Legislators must be more active in ensuring that villages receive sufficient attention in the regional planning and budgeting process.

Along with backing from the legislative and government, the role of information media also needs to be strengthened as a means of supervision and education for village institutions and village communities. Media, both print and digital, must be a tool to increase transparency in village management, reveal potential irregularities, and educate the populace about their legal rights and obligations in village development. Furthermore, higher education institutions must also be actively involved in strengthening village institutions through the implementation of the Tridharma of Higher Education, namely education, research, and community service. Higher education institutions can assist villages in terms of increasing human resource capacity, researching village development policies, and becoming strategic partners in monitoring and evaluating village programs. In addition, active participation of the community, both those who live in the village and those who migrate, is an important element in strengthening village institutions. People who are still in the village can directly participate in the development, execution, and assessment of development programs. At the same time, migrant communities can contribute in the form of networks, ideas, and financial and non-financial resources that can be utilized for village progress. The synergy between local communities and migrants will strengthen social supervision of the performance of village institutions and ensure that the policies taken are truly beneficial for the wider community.

Providing an adequate budget for village institutions is one of the main strategies for strengthening village governance and increasing the effectiveness of community services. Therefore, improving the welfare of village officials must be accompanied by improving performance and responsibility in carrying out their duties. Proper welfare for village officials will be an incentive for them to work more professionally, increase accountability, and encourage innovation in village development. Therefore, the salary and incentive scheme for village officials needs to be adjusted to the workload, complexity of tasks, and performance achievements that have been set in the strategy for village development. In addition to the well-being of village authorities, the operational budget for village institutions must also be a priority in the allocation of village funds. The village government requires sufficient resources to carry out administrative functions, hold village meetings, coordinate with stakeholders, and carry out development initiatives that directly affect the neighbourhood. Without an adequate budget, the effectiveness of the work of village institutions can be hampered, thereby reducing the quality of village-level public services. Furthermore, this budgeting strategy must be combined with a strict monitoring and evaluation mechanism. The allocation of funds for village institutions must be carried out transparently and based on performance so that the community can explain how the funds are being used.

Conclusion

The failure of village institutions in governing Village Funds program is caused by a combination of interrelated internal and external factors. Internally, problems arise due to undemocratic village head elections, political intervention, low transparency in the recruitment process of village officials, limited quality and quantity of human resources, and minimal welfare of village officials. These factors have a direct impact on the weak capacity of village institutions in overseeing the village funds effectively, transparently, and accountably. On the external side, overlapping regulations, weak coordination between government agencies, and suboptimal supervision worsen the situation of Village Fund management at the village level. As a result, budget management becomes inefficient, has the potential to cause deviations, and trigger conflicts of interest in the implementation of village programs.

This situation shows that strengthening village institutional capacity is urgently needed through improving regulations, improving the quality of human resources, strengthening the supervision system, and active participation of the community and various related parties to support the creation of better, more professional, and sustainable Village Fund governance.

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