

The accountability of village funds and to improve the effectiveness of village programs

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Abstract

This study aims to analyze the management of village funds and village finances, as well as the inhibiting factors in the management of village funds and village finances. The data was obtained from informants at the research site (Harapan Makmur Village, East Tanjung Jabung Regency, Jambi Province). Data collection is carried out by triangulation in interview observations, literature, and documentation. Data analysis used a qualitative approach based on the NVivo 12 Plus program. The results showed that the management of village funds started early in the planning stage by identifying and selecting programs or activities that were urgent and prioritized for the community. The implementation stage is processed following the Regulation of the Minister of Finance Number 199 of 2017 concerning procedures for allocating village funds and implementing the village income and expenditure budget. Financial recording and reporting have been carried out correctly and adequately, and village funds have also been reported transparently to sub-district and district governments and village communities. Nevertheless, several obstacles are faced by the Harapan Makmur village government in optimizing the management of village funds. These constraints are related to the capacity of village apparatus resources, natural factors, low community support for managing village funds, inappropriate disbursement system, and government policies and regulations that change yearly.

Keywords: *Financial governance, Village funding, Village financing*

JEL Classification: H76, O23, R51

INTRODUCTION

The government has a role in managing public finance, starting from the financial governance of the center, region, and village. Moreover, the village, also known as the territorial boundaries judicial society, has the power to regulate and manage government activities. The community's interests are based on the rights of origin and/or traditional regional rights recognized and respected by the Republic of Indonesia (Law No. 6 of 2014).

Government Regulation No. 43 of 2014, Law No. 6 of 2014 on the village was a starting point for demonstrating the role and ability of the village to build the Indonesian Government. Villages are empowered to manage and manage their

authority, depending on the requirements and priorities of the village. Determining priorities for using these funds remains in line with the village's responsible authority. With this aspect, the government issued a policy of forming a village funds allocation (ADD) as the embodiment of financial decentralization with a vision of realizing an independent village.

ADD is made from central and regional funding from the village regency, approximately 10% (ten percent). By allocating the village's funds, the village can autonomously manage development, management, and social communities. By utilizing the allocation of village funds, the village can also play a more active role in mobilizing village empowerment to improve the function of government to the needs of the public.

ADD is based on population, area, poverty rate, and geographical difficulties. This fund is sourced from the state budget (APBN) through the local government budget (APBD) and used to fund government management, development, community development, and community empowerment. ADD is expected to increase the equalization of development by improving the village's public services, promoting village economies, overcoming the development gap between the village, and strengthening the village community. In general, the village's income and expenditure budget is an annual village finance plan established based on village regulations that contain forecasts of sources of income and expenditure to support needs in the village development programs concerned (Sumpeno, 2011; Hehamahua, 2015; Ramly et al., 2018).

The ADD program has a distribution target in all areas that need it most to increase development and community empowerment (Arifin et al., 2020). Based on the 2014 Ministry of Home Affairs No. 113 rules on the financial management of the village Local city Guidelines, village funds allocation is a balanced fund received by a regency or city in the APBD of districts/cities after deduction of special allocation fund. ADD is the financial part of the village obtained from the regional tax revenue sharing and part of the fiscal balance transferred from the central government to regions (Nafidah & Suryaningtyas, 2015).

ADD financial management is an important part that can't be separated from managing village finances in the village revenue and expenditure budget (Aprisiami, 2012). Village fund management, according to Thomas (2013), is a process or set of tasks performed by many people whose planning, organization, execution, and monitoring utilize the existing potential to achieve certain goals. Under Article 71 (1) of Law No. 6 of 2014, village finances are village rights and obligations, which can be monetarily valued in the form of money and goods related to the exercise of rights related to the village's obligations.

Village finances are managed according to transparency, accountability, participation, and discipline with an orderly budget. Financial management transparency is based on the rationale that people have open rights to fully know about government accountability to manage consigned resources and comply with laws and regulations for information provision (Sujarweni, 2015).

Local governments have faced various problems since the implementation of ADD in 2015. There are two main problems in implementing the village fund: the provision of large amounts of village funds is not balanced by the ability of human resources (village apparatus) at the village level to manage village finances. Second is the lack of involvement of the village community in planning and budgeting for the

preparation of the village income and expenditure budget, as well as monitoring the use of village funds (Aziz, 2016; Asni et al., 2013). Village officials must manage village funds properly. Fund management must be followed by public policy control (Nugroho, 2013). Implementing village funding is an action taken by the government and private sector individuals (and groups) to achieve the goals and objectives that have been set. Based on this, it can be concluded that the implementation of policies consists of three things, namely (1) Policy goals or objectives, (2) Activities to achieve those goals, and (3) Results of activities (Noverman, 2018). Policy implementation is the application of a rule of program, action, and action and action in a rule that is integrated into a particular system (Ramdhani & Ramdhani, 2017).

Good policies are also affected by good management processes to achieve the expectations of policy implementation already underway. Based on this, this study aims to analyze the management of village funds and village finances, as well as the inhibiting factors in the management of village funds and village finances. The research was conducted in Harapan Makmur Village, Tanjung Jabung Timur Regency, Jambi Province.

Several previous studies regarding the allocation of village funds, such as Saputra et al. (2016), Meutia & Liliana (2017), Rusman et al. (2019) and (Suryani, 2021), reveal that reporting and accountability are still a problem in some villages because not all villages have adequate resources. Several previous studies regarding the allocation of village funds, such as Saputra et al. (2016), Meutia & Liliana (2017), Simangunsong & Wicaksono (2017), and Suryani (2021), reveal that reporting and accountability are still a problem in some villages because not all villages have adequate resources. Furthermore, Pamorangung et al. (2006) suggest that the low utilization of village funds is due to the absence of community empowerment priority programs that align with the priority of using village funds.

Suryani (2021) found that the management of village funds in villages in East Tanjung Jabung Regency had not been implemented optimally. Purnamasari's research (2015) shows that participation, transparency, and accountability principles have been applied at the planning stage and allocation of village funds. This is evidenced by the existence of a list of Musrenbangdes (Village Development Planning Consultation) and the deliberation results attached to the accountability report. Research by Karimah et al. (2014) shows that normatively and administratively, the management of village funds has been carried out well. However, in substance, it still does not refer to the true meaning of empowerment.

Purnawan (2021) shows that the village fund program based on improving public services has not been implemented well in rural areas because the condition of the village is still lagging, both in terms of basic needs to the problem of poverty. The implementation of village fund transfer is insignificant to help combat inequality, considering that the utilization of the fund tends to favor the rural apparatus or their relatives in person (Arham & Hatu, 2020).

The research by Noverman (2019) in Nagari Bukit Bual, Sijunjung Regency, shows that the implementation of village fund management in Nagari Bukit Bual is not successful. Its management is not in accordance with the laws and regulations that govern it. Fahri (2017) states that village fund policies can be implemented properly by implementing village financial management to increase the effectiveness of village development programs.

METHODS

Research location in Harapan Makmur Village, Tanjung Jabung Timur Regency, Jambi Province. The data source was obtained from informants, as many as 15 people consisting of the village head (1 person), the Village secretary (1 person), the Chief financial officer (1 person), the Public relations/planning department manager (1 person), Government department manager (1 person), Welfare department manager (1 person), the chief of the hamlet (4 persons), the Chairman of Head of Village Deliberation Agency (1 person), and community leaders (4 persons).

Data were collected through observation, interviews, literature study, and documentation. Data analysis used a qualitative approach based on the NVivo 12 Plus program.

RESULTS AND DISCUSSIONS

Harapan Makmur Village has an area of 19,336 Km² or 1,933.6 hectares. In 2019, the number of residents was 2,945. Since 2015 Harapan Makmur Village received village funds. The income source comes from the income of the original village and income from transfer funds. The source of village income in Harapan Makmur Village can see in Table 1.

Table 1. Income sources of Harapan Makmur Village for the fiscal year 2020

No	Details	Budget	Realization	Achievement Percentage (%)
1.	Village real income	-	-	-
2.	Transfer funds			
	A. Village funds	868,561,000	868,559,500	99.99
	B. Village funds allocation	918,285,004	887,733,006	96.67
	C. Revenue sharing of regional taxes and levies	30,402,995	30,402,995	100.00
	D. Financial support of the province	60,000,000	60,000,00	100.00
	E. Financial support of regency	-	-	-
	Total	1,877,248,999	1,846,695,506	98.37

Source: Village Budget of Harapan Makmur Village Government

Village funds are used to finance the field of village development and the field of disaster management, as well as assistance. In 2020, the village fund received by Harapan Makmur Village was Rp. 868,559,500, with the details of the allocation for each sector as follows.

Table.2 The Priority of village funds budget using the Year 2020

No	Field of Activity	Budget Amount
1.	Field of village development implementation	
	1. Implementation of PAUD/TK/TPA/TPQ/Madrasah belonging to the village: in the form of teacher honors, uniforms, operations	52,200,000
	2. Implementation of Posyandu (additional food, pregnant women class, elderly class, incentives for Posyandu cadre)	63,481,000
	3. Development/rehabilitation/improvement of village road maintenance	616,058,500
2.	Disaster management, relief, and village urgent	
	1. Urgent circumstances, Cash direct assistance (BLT)	136,819,000
	Total	868,559,500

Source: Village Budget of Harapan Makmur Village Government

Notes: PAUD = early childhood education; TK = kindergarten; TPA = Children Day Care; TPQ = Al-Qur'an Learning Center; Madrasah = a school where people go to learn about the religion of Islam; Posyandu = Integrated Services Post

Village fund management in improving the effectiveness of the village program in Harapan Makmur Village is a series of activities that begins with planning, implementation, management, monitoring, reporting, and accountability. The mechanism to use the village funds basically makes no significant difference from another village that receive village funds because it will certainly stick to policies or regulations issued by the central government. However, the policies and regulations issued by the central government are not all absolute and clear. Some policies require each village to determine how each village is in accordance with the character of each village to implement the policies.

The mechanism for managing the use of village funds is regulated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 19 of 2017 and Regulation of the Minister of Home Affairs Number 20 of 2018, article 29, covering aspects of planning, implementation, management, reporting, and accountability. Based on NVivo-based data processing, the implementation of these processes is given in Figure 1.

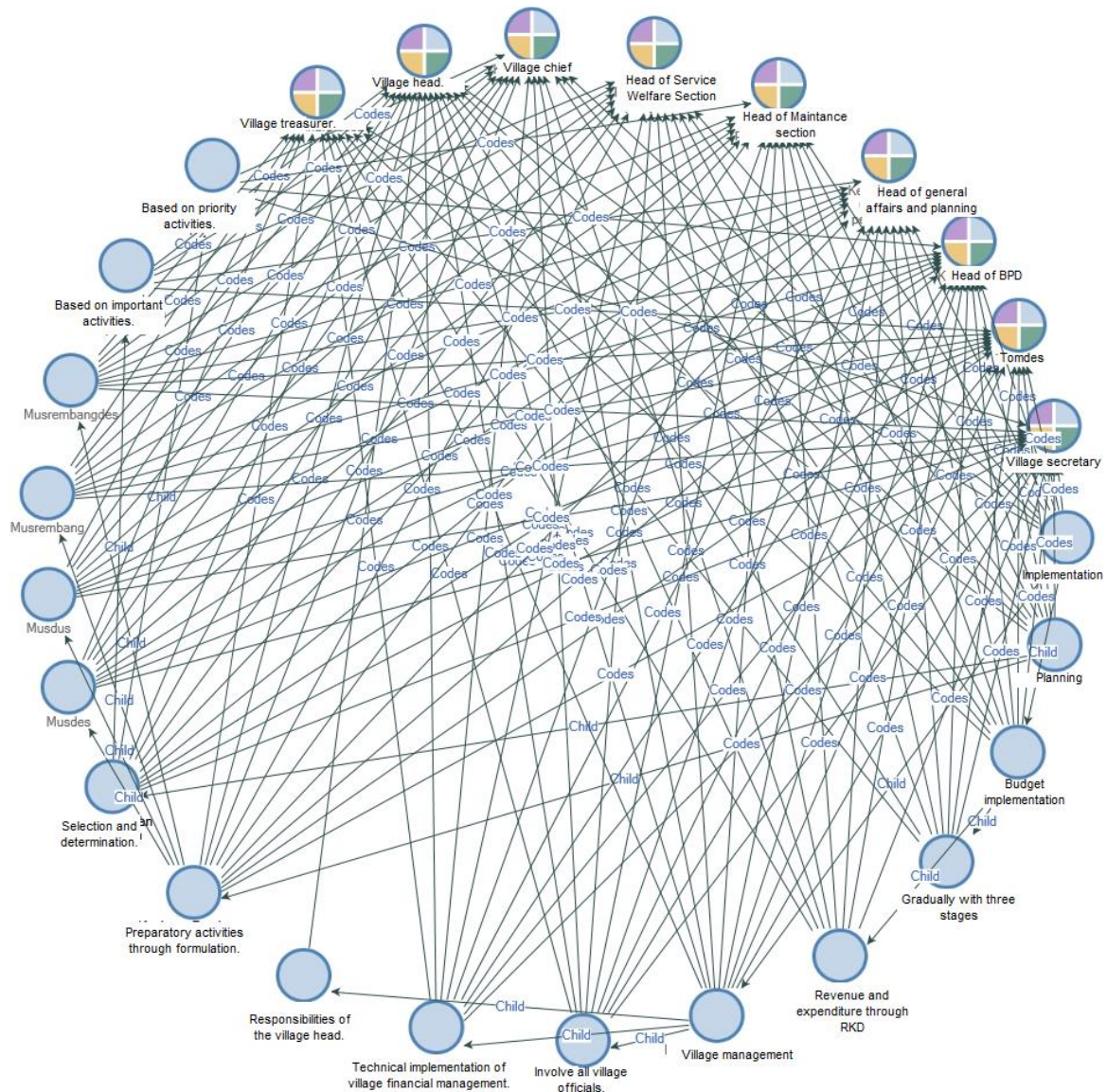


Figure 1. Analytical map

Notes: Musdes = Village deliberation; Musdus = Hamlet deliberation; Musrenbang = The planning and development deliberation; Musrenbangdes = The village planning and development deliberation; Tomdes = Community figures; BPD = Head of Village Deliberation Agency

The analytical map shows that planning, implementation, reporting, and accountability were implemented in the village fund management in Harapan Makmur Village. The process or mechanism for managing village funds can be seen from the coding, and the matrix results are shown in Table 3.

Table 3. Matrix coding

	A	B	C	D	E	F	G	H	I
Planning									
Selection and determination									
Based on important activity	1	0	1	1	0	1	0	1	4
Based on priority activity	0	1	0	0	1	0	4	0	0
Preparatory activities through formulation									
1. Hamlet deliberation	1	1	1	1	1	1	4	1	4
2. Village deliberation	1	1	1	1	1	1	4	1	4
3. The planning and development deliberation	1	1	1	1	1	1	4	1	4
4. The village planning and development deliberation	1	1	1	1	1	1	4	1	4
Planning									
Village Management									
Technical implementation of village financial management	1	1	1	1	1	1	4	1	4
Involving all village devices	1	1	1	1	1	1	4	1	4
The head of village responsibility	1	1	1	1	1	1	4	1	4
Implementation of Local Government Budget									
Step by step, 3 steps	1	1	1	1	1	1	0	1	4
Revenue and expenditure through village cash account	1	1	1	1	1	1	4	1	0
Management									
Good and correct financial record keeping									
Revenue and expense transactions recorded by the Treasurer	1	1	1	1	1	1	4	1	0
Covers of the book at the end month.	1	1	1	1	1	1	4	1	4
Using the village's financial system	1	1	1	1	1	1	4	1	4
Financial governance									
Activities selected according to budget of village									
Revenue and expenditure budget/ village government workplan	1	1	1	1	1	1	4	1	4
Offline	1	1	1	1	1	1	4	1	4
The active role of Village Deliberation Agency, community stores under supervision	1	1	1	1	1	1	4	1	4
Making an accountability report	1	1	1	1	1	1	4	1	4
Reporting									
Reporting of activities procedures									
Treasurer makes village fund management report to village chief-camat-regent	1	1	1	1	1	1	4	1	4
Report submitted to the public	1	1	1	0	0	0	4	1	4
Reporting of activities procedures									
Village funds realization report	1	1	1	1	1	1	4	1	4
Accountability									
Accountability of service conformity measures									
Transparency to the public	1	1	1	1	1	1	4	1	4

Note : A: Head of the village, B: Secretary of the village. C: Treasurer of the village, D: Administrative coordinator, E: Head of the management section, F: Head of Service Welfare, G: Village chief, H: Head of Village Deliberation Agency, I: Community figures

Based on an analytical map and matrix coding village fund management in the village of Harapan Makmur, the planning stage starts from the formation mid-term of plans for village-level development where it contains a plan for village development activities for six years. Then re-created, the village-level development plans, which explain the village-level development plan for 1 (one) year.

The preparation of the village development plan began withholding hamlet deliberations in each hamlet. The results obtained from the hamlet deliberations were discussed again at the village deliberations. After all proposals for village development have been collected, the list of proposed development plans at the village level will be discussed again at the development planning deliberation in the sub-district. Things that are important and urgent will be prioritized. The list of plans for village-level development proposals and the realization of 2020 in Harapan Makmur Village is in Table 4.

Table 4. Proposal of local government work and realization of village funds usage Year 2020

No	Types of Activity	Budget Proposal (Rp)	Fund Realization (Rp)	Achievement Percentage (%)
1.	The field of implementation of village development			
	1. Implementation of PAUD/TK/TPA/TPQ/ madrasah belonging to the village:			
	a. Payment of PAUD teachers	36,000,000	36,000,000	100.00
	b. Payment of PAUD management	16,200,000	16,200,000	100.00
	2. Implementation of Posyandu (additional food, class of pregnant women, elderly class, incentives for Posyandu cadre:			
	a. Payment of Posyandu cadre	54,000,000	54,000,000	100.00
	b. Human development cadre honor	3,000,000	3,000,000	100.00
	c. Operation of Village Healthy House	6,500,000	6,500,000	100.00
	3. Construction/rehabilitation/improvement of village road maintenance:	616,000,000	616,061,000	100.00
2	Disaster management, relief, and village urgent			
	1. Urgent circumstances, Cash direct assistance	136,880,000	136,800,000	100.00
	Total	868,561,000	868,559,500	100.00

Source: Village Budget of Harapan Makmur Village Government

There are six development activities of villages and one activity in disaster management, assistance, and village urgency contained in the 2020 Harapan Makmur Village revenue expenditure budget. This is the village's guideline in carrying out village fund management to improve village development in Harapan Makmur Village during the current period. The realization of the use of budgets on all activities indicates that the realization of the achievement of the activity is 100%. This shows that the planning stages of both preparing and evaluating programs are good enough. From the results of this study, it seems that at the planning stage of the village fund in Harapan Makmur Village, it was consistent with existing mechanisms in the deposition participatory planning.

According to the 2017 Minister of Finance Regulation No. 199 on the procedure for allocating village funds, the distribution of village funds is done by transferring the books from the state's general financial account to the village's financial account. In implementing finances in Harapan Makmur Village, several principles must be adhered

to regarding the receipts and expenditures made through the village cash account. All village revenues and expenditures carried out by the village government are carried out using the village cash account. This study's results align with research by Arifiyanto & Kurrohman (2014) in villages in Jember Regency. Planning and implementing activities to allocate village funds show that the administration is accountable and transparent.

Management in Harapan Makmur Village is based on all activities that have been selected and have been budgeted in the village budget made by a village treasurer. The treasurer must record all receipts, payments, and book covers at the end of the month in an orderly manner. In 2018 Harapan Makmur Village compiled a village revenue and expenditure budget and conducted management using the Ms. Excel application and the Village financial system (Siskeudes) in collaboration with the Financial supervisory and development board. However, the system developed is still offline, so there is still the possibility of delays and buildup in management work. Based on information from informants, the management of village funds is carried out by the village treasurer, who keeps all records of every receipt and distribution as well as book covers at the end of the month and makes an accountability report to the village head's account no later than the 10th of the following month. The management in Harapan Makmur Village has been in accordance with Regulation of the Minister of Finance No. 199 of 2017 concerning village financial management.

Reporting of construction results is carried out by making an accountability report by the Harapan Makmur Village government itself without the intervention of third parties. This reporting phase was carried out by the Village chief submitting a report to the Regent of Tanjung Jabung Timur through the Subdistrict head, including a performance report for the first and last semesters. The reporting accountability for the achievement of rural funds submitted by the rural Government of Harapan Makmur at the end of the year includes revenue, expenditure, and development budget.

There are seven reported activity and accountability programs, with the number of village funds used to amount to Rp.868,550,500 for the 2020 fiscal year. In the reporting stage of development, results have been done well. The village government provides the complete accountability report consisting of a cost budget plan, village budget revenue and expenditure summary, and village fund accountability report. Realizing the report of village funds made by the Harapan Makmur Village government at each stage, due to the disbursement of village funds in the next stage, must report the realization of the previous stage of village funds. Therefore, the reporting is limited to each stage. The village government also submits a report on village funds included in village revenue and annual expenditures budgeted to the regional development bank.

At the accountability stage, the village head submitted the report on accountability of the realization of the implementation of the village revenue and expenditure budget in the form of an accountability report on the realization of the village implementation of income and expenditure in the budget consisting of income, expenditure, and financing. The form of accountability of the Harapan Makmur Village government regarding managing village funds is to conduct transparency regarding reports on the realization of village funds. The results of this study line with research (Sulumin, 2015) that the mechanism of responsibility of Donggala regency to use village fund allocation starts with planning, implementation, and supervision ended with accountability.

This report was submitted to several parties, the district government, and the community. The Harapan Makmur Village government published the use of village funds in the public room as a form of transparency of information about the implementation of the government delivered through the website, a notice board at the village office, and the delivery of information also through representatives of each village chairman and the lowest administration unit.

Based on in-depth interviews with informants, several factors become obstacles the Harapan Makmur village government faces in managing village funds. The first is the ability of village apparatus resources in document administration. The second is natural factors such as weather which often slows down physical and non-physical activities. The third factor is the low level of community support for village fund management, especially in hamlet meetings. According to Ayub et al. (2020), the community's role is very important in the effectiveness of village programs. The fourth factor is the disbursement of village funds in connection with the support for the precautionary principle of village funds carried out by the government to cause liquid funds not all at once but gradually, causing a vacancy of funds in the village cash account at the beginning of the year. The fifth factor is the existence of government policies and regulations regarding managing village funds, which always change every year, making it difficult for the village government in the adjustment process.

CONCLUSION AND RECOMMENDATION

Conclusion

The management of village funds and village finances in Harapan Makmur Village (research village) at the planning stage has gone through a mechanism; both the preparation and evaluation of the program are quite good. The implementation of the financing is in accordance with the Regulation of the Minister of Finance Number 199 of 2017 concerning the procedures for allocating village funds. The distribution of village funds is carried out by means of book-entry from the general state treasury account to the village treasury account. This management can be carried out based on all activities selected and budgeted in the village income and expenditure budget carried out by the village treasurer.

Reporting of results has also been done well. The completeness of the accountability report has been provided by the village government and announced transparently. The village government reports the realization of village funds to the government and the community, published in the public sphere.

The Harapan Makmur village government faces several obstacles in managing village funds. First is the ability of village apparatus resources in document administration. Second, natural factors often slow down physical and non-physical activities. The third is the low level of community support for managing village funds. Fourth, there are often cash vacancies at the beginning of the year due to the gradual disbursement system. Fifth, there are government policies and regulations regarding the management of village funds that change every year.

Recommendation

As the holder of responsibility for managing the village funds, the village

government is expected to improve the quality of village development implementation activities. It is necessary to improve the quality of human resources for each village official/management team directly responsible for the village funds it manages. The community's active role is expected to provide inputs that provide the greatest benefit to the village government so that the implementation of village development can be appropriate and on target. Community participation in monitoring the village government's performance can also affect the village government's success in managing the village's finances.

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