

Effectiveness of Village Fund Management in the Development of Village Resources in the South Tapanuli Regency

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Abstract

This study examines the impact of village fund management on the development of village resources in the South Tapanuli district. This study intends to examine the efficacy of village fund management in the development of village resources in the South Tapanuli Regency. This research method employs qualitative descriptors. In terms of timeliness, the accuracy of cost calculations, and the accuracy of target funds, this study indicates that the district of South Tapanuli has been efficiently managing the development of village resources. Regarding timeliness, all developed programs have been executed in accordance with the predetermined planning timetable. The cost estimate was accurate because, during the cost calculation phase, the village community designated by the Village Consultative Body (BPD) was consulted so that the work program could be developed in accordance with the interests and demands of the community and the village's capabilities. In the precision of the program, targets have been developed in accordance with the requirements and wishes of the community because it is based on the community's direct aspirations, which are accommodated in the deliberation forum of each village in the South Tapanuli Regency.

Keywords: Village fund, management, effectiveness

Introduction

The Village is a form of governance that has direct interaction with the community and is also among the government's development priorities (Sandala, 2018) ^[18]. This is because a village government governs the majority of Indonesia's area. Regional governments are granted greater autonomy in financing and managing regional development based on their own budget priorities as a result of this development (Riyadi, 2018) ^[23].

The government's priority plan for the village development budget became the forerunner to the birth of the Village Fund Allocation concept, strengthened through Government Regulation 72 of 2005. The regulation explains that there is a distribution of Village Fund Allocation (ADD), transfer of affairs from the Regency/City to the Village, development participatory development planning and village area structuring. ADD is a fund sourced from the balancing fund minus personnel expenditure, and a minimum of 10 per cent is used for the Village. (Government Regulation 2005.)

In addition, according to the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, Village Financial Management states that the source of village income is managed through the Village Revenue and Expenditure Budget (APBDes) at the end of each year by the Village head with a series of activities, namely managing, regulating, report and account for the management of all village finances (Ministerial Regulation, 2018).

Village funds have a very significant role in physical and non-physical village development. Village development becomes optimal with the allocation of village funds (Moeljono, M., &

Kusumo 2019) ^[12]. This is also supported by the authority of the Village as stated in Government Regulation Number 6 of 2014 concerning Villages, namely, carrying out existing government affairs based on the rights of village origins; administering government affairs which are the authority of the regency/municipality, the regulation is left to the Village, namely government affairs that can directly improve public services; co-administration tasks from the central, provincial and district/city governments; as well as other government affairs which by legislation are submitted to the Village (Government Regulation 2014).

Allocation of Village Funds is also given to villages in South Tapanuli Regency. South Tapanuli Regency is one of the districts with a total of 221 villages. South Tapanuli Regency is one of the areas in Indonesia that is used as a gold exploration area, namely in Batang Toru, precisely in Aek Pining and Napa villages. (Sormin, S. A., & Siregar 2019) ^[21]. Based on the primary aim of village finances, financial management is crucial for establishing development priorities in South Tapanuli Regency communities. The primary determinant of village finance management in the South Tapanuli Regency is the role of the village government. In addition, the primary objective of the Village Fund, which is to build and empower the community, must be considered so that the goals can be attained and the lives of the South Tapanuli Regency's villagers can be improved.

Aside from the benefits of the Village Fund to empower and create village communities, which have been realized since 2015, numerous incidents and a number of issues have arisen as a result of the Village Fund. The implementation and administration of village finances continue to be somewhat

constricted, beginning with the distribution procedure, institutions, implementation, use objectives, and readiness of the Village Government to perform. According to information from the Advocacy and Investigation Coordinator of the Indonesian Forum for Budget Transparency (FITRA), there are at least 12 problems with the disbursement of funds, including a large central allocation that does not correspond to village potential, distribution issues, and allegations of fraud in Central Java. (Qodar, 2018)^[15].

On the basis of the above information, it is important to undertake a study or research on the efficiency of village fund management in developing village resources in the South Tapanuli Regency. This study attempts to examine the efficiency with which village finances in the South Tapanuli Regency are allocated and administered by village governments. The effectiveness of village fund management in South Tapanuli Regency will emphasize the results achieved in terms of timeliness, the accuracy of cost calculations, and the accuracy of targets, as well as provide an in-depth analysis of the implementation of village fund management in the Village of South Tapanuli Regency and the distribution, fraud, and processing issues associated with the allocation of Village funds.

Literature Review

Effectiveness Concept

According to the Indonesian Dictionary (KBBI), efficacy indicates influence, effect, or results-producing consequences. Effectiveness is derived from the English term effectivity, which signifies success. Thus, effectiveness can be defined as the compatibility between tasks and objectives. In another sense, effectiveness is the completion of a task within the allotted time frame (Siagian 2014)^[20]. Effectiveness is an organization's capacity to carry out duties and functions (operations, program activities, or missions) with no pressure or tension between its implementation and completion (Kurniawan 2010)^[7]. In another view, effectiveness is the relationship between production and goals; the larger the output's contribution to goal achievement, the more effective the organization, program, or activity (Ramadhona, M., & Sahuri 2017)^[16]. Another meaning of efficiency is the capacity to select objectives (Drucker 2018)^[4].

In more depth to see the effectiveness in institutional management can be measured and seen based on several things, including (Septian, M. D., Bahri, T. S., & Makmur 2013)^[19]:

1. **Timing Accuracy:** The time used correctly will affect the level of effectiveness of a program or activity in achieving its goals.
2. **Cost Calculation Accuracy:** This is done so that in carrying out a program, there is no shortage of funds or budget until the program is completed.
3. **Measurement Accuracy:** This means that in carrying out a program, standardization must be applied. The accuracy of the standards used in implementing a program is a
4. **Accuracy in Making Choices:** Is an activity carried out for success in achieving goals because in making choices, it takes a very important process to achieve effectiveness.
5. The accuracy of thinking can determine the effectiveness in achieving the goals that have been determined.
6. **Accuracy in Carrying out Orders:** Is the activity of organizations or individuals who have the ability to give orders clearly and easily understood and if the orders given cannot be understood then the execution of the orders will fail and ultimately be ineffective.

7. **Accuracy in Setting Goals:** Goals that are set correctly will support the effectiveness of the implementation of these activities.

8. **Target Accuracy:** Can determine the success of individual or organizational activities in achieving goals.

Management Concept

Management is an etymologically-derived phrase used in management science; it derives from the verb "manage" (to manage) and often refers to the process of managing or handling something to achieve goals (Adisasmita 2011)^[1]. Management is crucial to accomplishing the proper objective (Suryani 2019)^[24]. Thus, it may be claimed that the term management has the same meaning as management, where management is a component of a good work process, organizing a job, leading and overseeing so that what is expected is carried out correctly.

Experts express their opinions on the definition of management, including:

- a) G.R Terry said that management is a typical process consisting of planning, organizing, moving and controlling actions carried out to determine and achieve predetermined goals through the use of human resources and other resources. (George R Terry 2012)^[5]
- b) James A.F. Toner stated that management is the process of planning, organizing, leading, and supervising the efforts of members of an organization by using other resources to achieve organizational goals that have been set (Toner 2017)^[25].
- c) According to Komariah, management is a process of mobilizing, organize, direct human efforts to achieve its goals (Lestari, S. Y., Komariah, N., & Rizal 2017)^[8]

Village Fund Concept

One of the Village's earnings is recorded in the APBDes, specifically in the form of Village Fund Allocations sourced from the Central and Regional Financial Balance Funds and transferred by way of the Village's chief financial officer. With the Village Fund Allocation, village requirements will be met through independent management of village development and governance.

Article 1 paragraph 11 of Government Regulation Number 72 of 2005 indicates that Village and Allocation Allocations (ADD) are money allocated by the Regency/City Government for villages from the portion of the central and regional financial balance funds received by the Regency/City. The Local Fund Allocation is a component of APB Desa that is designed to require village development with a focus on community development and empowerment (Lestari, S. Y., Komariah, N., & Rizal 2017)^[8]

Local Fund Allocations are money acquired from the APBN via the Regency/City APBD with the intention of distributing financial capacity to villages equitably to fund village requirements in the context of administering government and executing development and community services. The Village Fund Allocation is a fund allocated by the district government for villages from the APBN (balance fund) received by the district after personnel expenses have been deducted (Moeljono, M. 2019)^[12].

Research Method

Research Location and Time

The research was conducted in every Village in the South Tapanuli Regency, a total of 221 settlements. This research was conducted in June because the effectiveness of using

Village Fund Allocation (ADD) must be evaluated annually. This is because the Village Fund Allocation has a very large and also significant impact on the development of a village due to the progress of a village and the welfare of the village community, as evidenced by the physical and non-physical development of the Village.

Data Types and Sources

Primary Data

Primary data is obtained directly through questionnaires (list of questions), interviews with informants relating to the allocation of village funds in improving development, and direct observation of the research object.

Secondary Data

Secondary data is obtained indirectly from the object under study, which is carried out among others through the study of literature, literature and archives/reports such as: periodic reports, annual reports, and documents from the village office.

Data Collection Technique

- a) Literature study is collecting data through written materials that are relevant in this research, such as literature and various documents and reports issued by related agencies.
- b) Field studies are data collection where the author directly to the object of research using the following research techniques:
- c) Observation is one of the methods of collecting data in a deliberate, targeted, systematic, and planned manner according to the objectives to be achieved by observing the situation or all development activities of the Sokobanah Daya village such as market development, drilling wells, procuring seeds and increasing human resources.
- d) Interview is a method of collecting data by means of question and answer and dialogue or discussion with informants, namely the Head of Sub-District Government Program and Finance, District Leader, BPD Members: 1 Person, Community Leaders and Community Members from village development planning such as activities such as market development, well drilling, procurement of pattern seeds and improvement of human resources.

Data Analysis Technique

This research makes use of a qualitative descriptive methodology. Qualitative descriptive research employs qualitative data described descriptively (Danandjaja 2012) [3]. According to Sugiyono (2010) [23], qualitative research is research based on the philosophy of postpositivism, used to examine the condition of natural objects (as opposed to experimentation), where the researcher is the key instrument, and data collection techniques are conducted by triangulation (combined), data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalizations. This study's technical examination of data is based on the triangulation of interview-derived data sources. Based on the title of the research, namely, the effectiveness of the Village Fund in resource development in villages in South Tapanuli Regency, the focus of this study is all villages in South Tapanuli Regency regarding the effectiveness of Village Fund management in developing village resources in South Tapanuli Regency.

Concept Definition

The focus of the research in this case is the effectiveness of

the use of village funds in the development of village resources in South Tapanuli district which is seen from the three aspects. The following is the definition of the concept of these three aspects:

1. **Punctuality:** Time used appropriately will affect the effectiveness of a program or activity in achieving its goals.
2. **Cost Calculation Accuracy:** Activity costs do not experience a shortage until the program is completed.
3. **Target Accuracy:** Can determine the success of individual or organizational activities in achieving goals.

Research Informants

The sources or informants who will be selected to become data sources are elements of village fund users and elements of beneficiaries from the results of the activities carried out. The informants in this study consisted of four (5) people including:

1. **Head of District Government Program and Finance:** 1 Person
2. **District Leader:** 1 Person
3. **BPD Members:** 1 Person
4. **Community Leader:** 1 Person
5. **Community Members:** 2 People

Result and Discussion

Results

Several characteristics of effectiveness criteria serve as indicators of the effectiveness of fund management (Septian, 2013) [19]:

Punctuality

Time can decide the success or failure of an organization's activity, but it can also result in the failure of an organization's activity. Utilizing time effectively will increase the likelihood of attaining previously established objectives (Septian, 2013) [19]

Based on the findings of interviews with all informants, it was established that, in terms of timeliness, village governments in all South Tapanuli district projects funded by village funds met the specified planning timetable. However, there are still some work programs funded by village finances that have not been carried out in accordance with the plan due to a lack of personnel, facilities, and infrastructure.

The results of interviews conducted with members of the Village Representative Body (BPD) indicate that the implementation can be deemed a success due to the fact that the Village administration can fulfil the community's desires or proposals due to effective time management.

This is consistent with prior research indicating that punctuality necessitates effective time management in order to attain goals effectively. Therefore, phasing is required, both in the sense of phasing in the achievement of its sections and phasing in the sense of its periodization, to ensure the achievement of the end objective. The achievement of goals is contingent on a number of things, including a time frame and specific objectives. (Mingkid, 2017) [11]

Cost Calculation Accuracy

According to the results of interviews conducted with the Head of the Program and Finance Subdivision, the financial planning or calculation of the cost of village funds in South Tapanuli Regency at the cost calculation stage involved the village community selected by the Village Consultative Body (BPD), so that the work program was prepared to regulate the

interests of the community and community needs and in accordance with the Village's capabilities.

Based on the findings of interviews with villagers, it was determined that the results of the calculation of village fund allocation costs were also communicated openly and transparently to the communities of all villages in South Tapanuli Regency via media such as banners, announcement boards, and village government websites.

Based on the interview results, it can be concluded that the accuracy of calculating village fund costs in the South Tapanuli Regency is appropriate and effective because the community is involved in calculating costs, allowing the community's needs and interests to be calculated precisely and on target.

Target Precision

Four (4) categories, including village administration, execution of village development, community development, and community empowerment, make extensive use of village money.

According to the findings of interviews with villagers, the utilization of village finances in the South Tapanuli Regency has included the development of facilities and infrastructure that support the rural communities' economic activities, such as water irrigation installation for farmer's requirements.

The precision of objectives in a program or activity is crucial. Individually and organizationally, determining the correct objectives will determine the success of organizational actions. Inversely, if the objectives established are inappropriate, it will inhibit the execution of numerous actions. The objectives of the village fund allocation program in the South Tapanuli district were arranged in *Musrenbangdes* activities beginning with planning, specifically by accommodating aspirations through hamlet deliberations, village deliberations, and *Musrenbangdes*, which community leaders attended throughout the village government.

In addition, according to the results of interviews conducted with the Head of the Program and Achievement Finance Subdivision, the purpose of village funds in increasing development in villages in the South Tapanuli Regency had been attained because the government was consistent in village deliberation for development, thereby making it effective in enhancing village development. On target to receive a positive response from the community, which is deemed effective for the prosperity of rural areas in South Tapanuli Regency.

Discussion

In this discussion, the researcher will discuss the results of research on the Effectiveness of Village Fund Allocation in resource development in the Village of South Tapanuli Regency, the data that researchers can get is mostly in the form of actions and words obtained during the interview and observation process.

Punctuality

Based on the results of interviews with members of the Village Representative Body (BPD) it is known that the implementation has been running successfully because of what the community wants or proposes, the Village government can be realized because it is carried out with good time management.

These results indicate that the village governments in all villages in the South Tapanuli district have carried out good

management so that the timeliness in managing village funds goes well. In its implementation, there are still several obstacles, namely the limitations of human resources and the program that has been launched.

Thus the effectiveness in the use of time is optimal because there has been efficiency in the use of labour so that every work made by the work plan has been carried out on time and no activities have been neglected.

This shows that each party (village government and BPD) has realized the function of partnership and cooperation so that even though they are in different positions, they are still in one goal. The management of village funds is carried out in accordance with their respective duties and roles that have been determined at the beginning of activity planning.

This is in line with research conducted by Kambey that a good use of time affects the effectiveness of activity in achieving the goals that have been set. Good use of time can be the key to the success of achieving an activity carried out by an individual or an organization. Time management is very influential on the significance of a change in the implementation plan of an activity (Kambey 2017)^[6]

Besides that, good timeliness is the priority of village fund management. Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 13 of 2020, Regulation of the Minister of Villages for Development of Disadvantaged Regions and Transmigration Number 13 of 2020 stipulates the priority of using village funds for programs or activities to accelerate the achievement of sustainable village development goals which include national recovery economy according to the authority of the village, national priority programs according to the authority of the village, and adaptation of new village habits.

The Effectiveness of Village Fund Management (DD) on Community Welfare according to government regulation no 8 of 2016 In this regulation, it means that the effectiveness of village financial management starts from increasing skills, increasing income, fulfilling socio-economic needs, and increasing job descriptions. Village financial management must also be carried out based on good governance. The village government will not be strong and autonomy will not benefit the community if it is not supported.

Management of village funds with good time management by village financial management, the Government can provide positive benefits for the community to meet the social and economic needs of the village community. With the fulfilment of these needs, it can improve the community's standard of living so that the village can be lifted into a developing and advanced village and be a trigger for other villages to compete. Another thing is the use of village funds to fulfil the social and economic needs of the village government community by providing procurement, fattening cattle, wedding party equipment, mosque priests, incentives for traditional stakeholders, and incentives for *Posyandu* cadres, incentives for kindergarten teachers, incentives for religious teaching cadres.

Cost Calculation Accuracy

Timeliness in this study relates to the cost of activities that do not experience a shortage until the program is completed. This refers to budget planning and preparation of activities using funds sourced from village funds.

The results of interviews conducted with informants found that financial planning or calculating the cost of village funds in South Tapanuli Regency at the cost calculation stage had

involved the village community selected by the Village Consultative Body (BPD), so that the work program was prepared to regulate the interests and needs of the community and according to with the capabilities of the village. This shows that the cost calculations carried out are appropriate in terms of planning and implementation

The distribution of village funds goes through 3 stages: the first stage of 40%, the second stage of 40%, and the third stage of 20%. It can be seen that the allocation target for villages in South Tapanuli Regency is more for the economic empowerment of rural communities. Besides that, it is also carried out for health activities, providing incentives, giving BLT and physical development. In other words, all components of development activities are activities financed by village funds, so the indications of development carried out certainly refer to the needs of each village.

From the results of interviews obtained from the village government, it can be concluded that the amount of village funds provided is adjusted to the needs of each village and is used based on village authority which cannot be separated from statutory regulations. Because in the regulations themselves, precisely in the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020, it is explained that the development of tourist villages is one of the priorities rather than the use of the village's own budget which is aimed at accelerating the achievement of sustainable village development goals.

In other words, the calculation of costs is something that is very important in the effectiveness and efficiency of achieving an activity. Calculation of costs is very important in determining the success of an activity so management needs accurate or true information about costs in accordance with their allocation (Marlena 2015) ^[9]. Thus, the village government is also very dependent on the amount of village funds given, which amount must be regulated and adjusted to the needs of the village and orders from the centre.

Calculating the right costs will also help fulfil the community's economic needs because the allocated costs are in accordance with what is needed by the community.

The programs that will be implemented are also first approved together with the community regarding what they want to build in the future. The amount of funds is also determined according to the needs and continues to see the management guidelines. In this regard, the village government in South Tapanuli Regency has made efforts to involve every element of the community participating in every program the village will carry out. Looking at the construction of irrigation facilities itself is one of the enthusiasms of the community to be able to further improve development in the village, especially it is expected to improve the welfare of the community later with this irrigation development.

Target Accuracy

The accuracy of the target in this study is related to the ability to be able to determine the success of individual or organizational activities in achieving goals.

Based on the document review results, most of the work carried out has been in accordance with the goals and objectives of managing village funds. Based on the results of the interview, it was found that in every activity carried out by the village government, in this case the village head had coordinated with the village apparatus and the BPD as working partners. Coordination between the village head, BPD and village apparatus as well as the community creates

two-way communication and cooperation which has implications for high community participation so that it can achieve goals.

Apart from that, the results of interviews with villagers, the implementation of activities is always preceded by a work plan that helps do the work regularly because through this the residents can divide the work process into small parts which will later be easier to do.

The accuracy of the target of the village fund management program in increasing development in villages in South Tapanuli Regency can be said to have gone well because at the planning stage, it was carried out by accommodating aspirations through hamlet deliberations, village deliberations and *Musrenbangdes* which were followed by community leaders throughout village government so that the planning of activities will follow the wishes and needs of the community and be realized according to the plans that have been set. This includes the construction of facilities and infrastructure that support the economic activities of rural communities, such as the construction of water irrigation for the needs of farmers.

Planning is the most important stage in achieving a goal. Planning is a process that starts from setting goals, determining strategies for achieving organizational goals as a whole, and formulating a comprehensive planning system to integrate and coordinate all organizational work to achieve organizational goals (Robbins, S. P., & Coulter 2017) ^[17]

This is in accordance with research (Boedijono, 2017) ^[2] in implementing a program, planning for the use of the budget must be carried out specifically and in detail and takes into account the risks that may occur, such as weather factors and others in order to avoid budget swelling in an activity.

Conclusion

The timeliness of village fund management in promoting development in villages in the South Tapanuli Regency has been effectively realized as a result of its timely execution. Despite this, there are still a number of labour projects funded by village finances that have not been implemented in accordance with the plan due to a lack of human resources, infrastructure, and facilities in the village.

The accuracy of calculating the cost of managing village funds in increasing development in villages in South Tapanuli Regency has been achieved by involving the village community selected by the Village Consultative Body (BPD) in the cost calculation stage so that the work program is prepared to regulate the interests and needs of the community and in accordance with the village's capabilities.

The effectiveness of the village fund management program in increasing development in villages in the South Tapanuli Regency is attributable to the fact that, during the planning phase, it accommodates aspirations through hamlet meetings, village meetings, and *Musrenbangdes*, which community leaders follow throughout the village government. So that the planning of activities follows the desires and requirements of the community and is carried out according to the established plans. This includes the creation of amenities and infrastructure that support the economic activities of rural areas, such as irrigation systems for farmers.

The majority of village fund managers in the South Tapanuli Regency have not implemented an effective village financial system, resulting in conventional financial management. Therefore, it is required to perform socialization or training to offer government officials in the villages of the South Tapanuli district an introduction to the usage of financial system applications.

At the stage of accountability, the challenge rests with the supporting evidence and the numerous reporting formats that frequently change. Overall, 50% of village finances are used for physical development, while just 7% are used for local community empowerment. More than fifty per cent of the usage of local funds for development is still devoted to the construction of village roads. Most villages in South Tapanuli Regency allocate funds to village finances for community economic development, as evident from their budgets.

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