Analysis of Village Fund Management and Community Empowerment during Covid-19 Pandemic

(A case study on the management of village fund in Suka Mulya Village, Wonosari District, Boalemo district)

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Abstract

Community empowerment as an endeavor to reduce community poverty is an issue encountered by many villages. A village is expected to be creative in terms of budget management. Based on Law No. 06 of 2014 concerning villages, Villages have sources of income in the form of original village income, revenue sharing from regional taxes and district/city regional levies, and part of the central and regional financial balance funds received by districts/cities, budget allocations from State Budget (APBN) district/city, as well as grants and donations that are not legally binding from third parties.

The study aims to describe village funds management in improving community welfare through community empowerment programs conducted in Suka Mulya Village, Wonosari District, Gorontalo Regency. It relied on a descriptive qualitative method which explains the description of each variable in the study.

The result discovered that the Village Fund, which the government provided to communities as a type of stimulus to improve welfare and community empowerment, was not adequately managed as expected. The utilization of Village Funds in the site area since 2019 has not been fully effective in an effort to improve community welfare. This can be seen in the failure of the community empowerment program in Suka Mulya Village, Wonosari District, Boalemo Regency.

Keywords: Village Fund, Community Empowerment

A. INTRODUCTION

A village plays a crucial role in the implementation of government regulations towards community. The village serves as the state's representative which resulted the apparatus to be closest to the community compared to other government in the area both sub-districts and district level. This was a challenge for the local officials in dealing with changing times and society in order to improve community's welfare.

The problem faced by many in the village is how to improve community empowerment in an effort to reduce poverty in the community. Villages are required to be more creative, especially in budget management. Based on Law No. 06 of 2014 concerning villages, villages have sources of income in the
form of original village income, revenue sharing from regional taxes and district/city regional levies, and part of the central and regional financial balance funds received by districts/cities, budget allocations from the APBN district/city as well as grants and donations that are not binding from third parties.

The entire village's income is utilized to fund all of the authorities under the village's responsibility. These funds are utilized to fund the implementation of village authority, including the administration of village governance, development, and community empowerment. The village is granted the authority to regulate and manage its business in accordance with its requirements and priorities. The government is granted the right to determine priorities for the use of village funds to promote village development programs and local community empowerment since village funds are derived from the Central Expenditure.

The management of village funds is intended to enhance the welfare of rural communities, human welfare, and poverty alleviation. As a result, the effectiveness of community empowerment programs is anticipated to reduce poverty in the village through the effective management of village funds and the availability of resources as well as qualified human resources to manage the village's funds.

Suka Mulya Village, Wonosari District, Boalemo Regency is one of the villages in the Boelemo District that has received village fund allocations since 2021. The district government has identified the said village as one of its main priorities because it has a variety of potentials that can be realized through community empowerment programs. It was one of the 6 villages included in the National Priority Rural Area (KPPN) program, meaning that this village has superior commodities that are included in the National Medium-Term Plan (RPJMN) program, meaning that this village has superior commodities that are included in the RPJMN program. The problem and the study's objective are to identify and describe village funds management and community empowerment in Mulya Village, Wonosari District, Gorontalo Regency in order to improve the community's economy and reduce poverty.

B. LITERATURE REVIEW

Etymologically, the word village derives from the Sanskrit, deca, which signifies birthplace or homestead. A village is defined as "a group of houses or shops in a country area, smaller than a town" from a geographical perspective. A village is a legal community unit with authority to manage its household based on the rights of origin and customs recognized by the National Government and located in the Regency Area. R. Bintarto (2010: 6), a village can also be viewed as the outcome of a combination of a group of people's actions and their environment. A combination result is a form or appearance on earth caused by physiographic, social, economic, political, and cultural elements that interact with each other and in relation to regions.

Daldjoeni N. (2011:4) In a broad sense, villages are defined as human communities outside of cities where the majority of people are employed in agriculture. The rationale for village governance is diversity, participation, genuine autonomy, democratization, and community empowerment. Paul claims that the community possesses the following three characteristics:

1. Engage in social interactions with thousands of people
2. There is an association between ethnicity and customs.
3. The economy is mostly agrarian, which is strongly influenced by the natural surroundings such as climate, natural conditions, and natural resources, while non-agricultural work is part-time.

Law number 32 of 2004 concerning Regional Government defines a village as follows: the village is a legal community unit with territorial boundaries that is authorized to manage and regulate the interests of the local community based on their origins and local customs that are acknowledged and respected in the system of the Government of the Unitary State of the Republic of Indonesia (Law No. 32 of 2004 concerning Regional Government article 1 paragraph 12).
The government of President Joko Widodo (2014-2019), in his Tri Sakti Vision, places the government program emphasis on achieving the ideal of the Indonesian nation on political sovereignty, economic independence, and cultural personality. Further, to achieve this vision, the government is committed to developing the regions and villages within the framework of the Unitary State of the Republic of Indonesia. The development concept by Joko Widodo government is an implication of Law Number 6 of 2014 concerning Villages.

According to Article 1 Point 1 of the Law, a village is a legitimate community unit with territorial boundaries that is permitted to manage local government affairs, the interests of the local community based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the governmental system. A village is run by a village head who is in charge of village development, village community development, and village community empowerment in order to control and manage government matters. In addition, the Village Head is authorized to determine the village income and expenditure budget and foster and improve the village economy in order to raise living standards and advance social welfare.

The Village Head is authorized to manage village finances in accordance with Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management. The Village Head is obligated to provide the Regent/Mayor with a written report on the realization of the Village Income and Expenditure Budget [APBDes] implementation in the form of a first-semester report and a year-end report, using publicly accessible public information media in order to realize an orderly, transparent, accountable and quality village fund management.

Government Regulation Number 60 of 2014 Village Funds are funds transferred through the district/city regional revenue budget that comes from the state revenue and expenditure budget designated for villages. Village funds are an allocation from the government utilized as a community facility to grow and increase a village's production intended to foster community empowerment and community development. The use of village funds is prioritized in the field of village development in the maintenance of community welfare facilities and infrastructure, economic business, social education, and empowering rural communities by developing entrepreneurship, as well as expanding the individual economy through procurement or capital assistance. Additionally, priorities in the use of village funds are determined through village meetings by considering village typologies based on the development of the village progress level.

Empowerment does not have a single model understanding. According to people's viewpoints and their institutional, political, and socio-cultural contexts, empowerment is understood in a variety of ways. Some people view empowerment as a process of growth, independence, self-supporting, and bolstering the bargaining power of society's lowest classes against oppressive forces in all fields and sectors of life. While others assert that empowerment is the process of facilitating community members together on a common interest or business, which can collectively identify targets, gather resources, mobilize an action campaign and assist regroup forces within the community. There are also many who see macro-level empowerment as an endeavor to reduce inequality by expanding human capacities (through basic education, health care, and community protection) and increasing the distribution of tangible resources (e.g., land and access to infrastructure).
In conclusion, empowerment is:

1. A sustainable development effort or process is conducted from the initial stage through the stage of follow-up and evaluation activities in an ordered and methodical manner.
2. An effort or process to improve the community's economic, social, and cultural conditions to achieve a better quality of life.
3. An effort or procedure to identify and utilize the community's potential to address needs, thus the principle of “to help the community to help themselves” can become a reality.
4. An effort or process to make the community independent by mobilizing active participation in the community in the form of group action in solving problems and meeting their needs.

Community empowerment is an effort to build communities in order to encourage them to engage in social activities. Fahrudin stated that there are 3 methods to empower the community, including:

1. Enabling, setting up conditions that allow a community's potential to emerge.
2. Empowering, strengthening the community's capability in order to increase its potential or power.
3. Protecting, build a protection system for the community

Furthermore, the enactment of Law no. 6 of 2014 concerning Villages has provided space to be practiced in a new paradigm in village development in Indonesia. The Village's development paradigm is known as the "Developing Village." Villages with change agents (AC) have used the village development paradigm, particularly in the village government structure. This is due to the AC can directly contribute to or influence community development. Hence, additional stakeholders who can also serve as AC are required. Further, village empowerment is important to improve the community’s quality of life and economy. Community empowerment also involved Non-Government Organizations (NGOs), Regional Governments, Village Governments, and communities. Thus, village community empowerment can be understood from several perspectives. First, empowerment is interpreted in the context of the community’s position.

Community’s position is not the object of the beneficiaries from external sources such as the government but in the position of subjects (agents or participants) who act independently. The state's obligation is to provide public services (health, education, housing, transportation and so forth). An independent society as a participant means opening space and capacity to develop creative potential, control the environment and its own resources, solve problems independently, and participate in politics. The community participates in the development and governance processes.

Second, power is an empowerment starting point to cope powerless community. Traditional social science emphasizes that power is related to influence and control. This perspective makes the assumption that power is a constant or immutable force. Power is never isolated or in a vacuum; it is always present in the context of interpersonal relationships. Power is built through social interactions. As a result, power and power relations can change. With such an understanding of power, empowerment as a process of change has a meaningful concept. In other words, the possibility of the empowerment process occurring depends on two things: (1) Power can change. If power is immutable, empowerment is not possible in any way; and (2) that power can be extended. This concept emphasizes the notion of power which is not static but dynamic (Edi Suharto, 2005).

Third, empowerment encompasses both the ideal vision and the process. The community as the subject of collective action or movement develops its creative capacity, fortifies its negotiating position, and acquires sovereignty. According to the ideal vision, the procedure seeks to establish a state in which the community has the capacity and independence to speak up, access, and manage the environment, the
Fourth, empowerment affects society structurally as a whole as well as psychologically and personally (community members). The empowerment target is the community, which accommodates citizens individually and collectively in the community. Empowerment is an initiative to develop the capacities and strengths of local communities through a collaborative learning process. Empowerment is a movement and approach centered on local communities and capability in terms of strategy, approach, and process. Thus, it can be incorporated into the reform framework for community independence.

C. RESEARCH METHODOLOGY

This study employed descriptive research with a qualitative approach conducted through action research and survey methods. (1) identification and village fund management problems mapping, (2) strategic preparation in village fund management, (3) formulation and community empowerment strategies implementation, and (4) evaluation of the implementation of village fund management strategies and community empowerment strategies.

D. RESEARCH FINDINGS

Identification and village fund management problems mapping

In accordance with Article 12 Paragraph 1 of Government Regulation No. 60 of 2014 concerning village funds, village funds come from the State Revenue and Expenditure Budget. This regulation was amended by Government Regulation No. 8 of 2016. The village funds come from the State Revenue and Expenditure Budget, which details and its stipulation by the Regent and Mayor. As in Boalemo Regency, Gorontalo Province, the district government has determined the details of determining the number of village funds for each village as stated in the Regent Regulation No. 90 of 2020 that regulates the procedures for the distribution and determination of village funds details in Boalemo Regency in 2021. The Village Funds specifics for each Village in the Boalemo Regency are decided equally based on:

1. Basic Allocation
2. Affirmation Allocation
3. Performance Allocation
4. Allocation Formula
Details determination based on the basic allocation is calculated based on the basic allocation of districts divided by the number of villages. There are 84 villages in the Boalemo Regency, distributed across 7 districts, with a total population of 147,682. The details are as follows:

**Table 4.1**

<table>
<thead>
<tr>
<th>No</th>
<th>District</th>
<th>Number of Villages</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mananggu</td>
<td>9</td>
</tr>
<tr>
<td>2</td>
<td>Tilamuta</td>
<td>12</td>
</tr>
<tr>
<td>3</td>
<td>Dulupi</td>
<td>12</td>
</tr>
<tr>
<td>4</td>
<td>Botumoito</td>
<td>9</td>
</tr>
<tr>
<td>5</td>
<td>Paguyaman</td>
<td>22</td>
</tr>
<tr>
<td>6</td>
<td>Wonosari</td>
<td>15</td>
</tr>
<tr>
<td>7</td>
<td>Paguyaman Pantai</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>84</strong></td>
</tr>
</tbody>
</table>

Data source: Boalemo in 2020

The data above describes the number of villages in 7 districts in the Boalemo district. Paguyaman district has the most villages, followed by Wonosari district with 15 villages, one of which is Suka Mulya village. The determined village fund for Suka Mulya village in 2021 is calculated based on a basic allocation of Rp. 641,574,000. (Boalemo Regent's Regulation, 2020)

Affirmation Allocations are used to determine the specifics of village funds distributed to underdeveloped villages and very underdeveloped villages with a high number of poor people. The Affirmation Allocation for each village is calculated based on the provisions in the Ministry of Finance of the Republic of Indonesia regarding the Procedure for Allocating Village Funds.

The amount of village funds based on performance allocation is a determination model based on the village's best performance in managing village finances, managing village funds, achieving Village Fund outputs, and village development outcomes. The calculation of the performance allocation is in the following:

The size of the village fund is determined based on performance allocation, which is based on the village's best performance in managing village money, village finances, and delivering outputs for the village fund, as well as village development outcomes. The following weights are used to calculate the performance allocation for each village:

1. Village financial management with a weight of 20% is assessed from the change in the ratio of Village Original Income (PADes) to total APBDes income and the ratio of spending on development and empowerment to the APBDes sector.
2. Village Funds management with a weight of 20% is assessed from the percentage of conformity in the field of development and empowerment as a priority of village funds to total village funds, village fund goods percentage, and services procurement by self-management.
3. Village Fund output achievement with a weight of 25% is assessed from the percentage of realization of the village fund budget percentage and the presentation of village fund output achievements percentage.
4. Village development achievements with a weight of 35% are assessed from changes in the IDM sector, changes in village status, latest village status, and improvement in the number of poor people.

The amount of the Village Fund is determined by formula allocation, which is calculated based on population, poverty rate, area area, and geographic difficulty index sourced from the authorized ministry and/or institution that carries out government affairs in the statistics field. Below is the calculation of the formula allocation for each village:
Village AF = \{(0.10 \times Z1) + (0.40 \times Z2) + (0.20 \times Z3) + (0.30 \times Z4) \times \text{District/City AF}\}

Details:

Village AF = Allocation Formula for each village
Z1 = Population ratio of each village to the total population on village total population Boalemo Regency
Z2 = Number of poor people ratio in each village to the total poor population in the village Boalemo Regency
Z3 = Area ratio of each village to the total area of the village Boalemo Regency
Z4 = Geographic Difficulty Index (IKG) ratio of each village to the IKG of the village Boalemo Regency

AF District/City= Formula allocation Boalemo regency

Based on the research results for Suka Mulya Village, the quantity and specifics of the Village Fund based on the Formula allocation are set at Rp423,053,000. The determination has been calculated based on the population ratio, the number of poor people, the ratio of the Suka Mulya village area, and the ratio of the Suka Mulya village to the village area in Boalemo Regency.

Formulation of strategic directions in the Village Funds management

Formulation of the Village Fund management strategy in Suka Mulya Village, Kec. Wonosari, Boalemo Regency, has been regulated in Regent Regulation No. 90 of 2020 concerning Procedures for Distribution and Determination of Village Fund Details in Boalemo Regency. These funds are distributed through the Treasury General Account [RKUN] to Village Cash Account [RKD] and to Regional General Cash Management [RKUD]. The Village Funds are distributed in three stages, namely:

A. Phase 1 (40%) of the Village Fund ceiling for each village:
1. 40% of the Village Fund ceiling for each village, excluding the Village Funds, need for BLT for the first month to the fifth month at the latest in January,
2. Village Funds need BLT from the first to the fifth month at the earliest in January for the first month, and at the earliest, each month is acceptable for the second month to the fifth month.

B. Phase 2 (40%) of the Village Fund ceiling for each village:
1. 40% of the Village Fund ceiling for each village, excluding the Village Funds needed for BLT for the sixth month to the tenth month at the latest in March,
2. The Village Funds need for BLT from the sixth month to the tenth month at the latest in June for the sixth month and at the earliest, each month is acceptable for the seventh month to the tenth month.

C. Phase 3 (30%) of the Village Fund ceiling for each village:
1. 20% of the Village Fund ceiling for each village, excluding the Village Fund, need for BLT for the eleventh month to the twelfth month at the latest in June,
2. Village Funds village for BLT from the eleventh month to the twelfth month, November at the latest for the eleventh month, and at the latest the end of November for the twelfth month.

The distribution of village funds for independent village status is distributed in two stages, as follows:

a. Phase I (60%) of the Village Fund ceiling for each village:
1. 20% of the Village Fund ceiling for each village, excluding the Village Fund, need for BLT for the eleventh month to the twelfth month at the latest in June,
2. Village Funds need BLT from the first month to the seventh month at the earliest in January for the first month and at the earliest, each month is acceptable for the second month to the seventh month.
b. Phase II (40%) of the Village Fund ceiling for each village:

1. 40% of the Village Fund ceiling every month excluding Village Funds needs for BLT village for the eighth month to the twelfth month at the latest in March.
   From the eighth to the twelfth month, or at the latest in March, 40% of the Village Fund ceiling every month, excluding the need for Village Funds for BLT Desa,

2. Village Funds need for BLT in the eighth to the twelfth month at the earliest in August for the eighth month and at the earliest for each month. The ninth month to the eleventh month, and no later than the end of November for the twelfth month.

The details result as follows:

Table 4.2
Village funds Allocation

<table>
<thead>
<tr>
<th>No</th>
<th>Year</th>
<th>Amount (Rp)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2015</td>
<td>286,032,361</td>
</tr>
<tr>
<td>2</td>
<td>2016</td>
<td>631,384,000</td>
</tr>
<tr>
<td>3</td>
<td>2017</td>
<td>800,581,000</td>
</tr>
<tr>
<td>4</td>
<td>2018</td>
<td>977,291,000</td>
</tr>
<tr>
<td>5</td>
<td>2019</td>
<td>1,226,150,000</td>
</tr>
<tr>
<td>6</td>
<td>2020</td>
<td>1,073,116,000</td>
</tr>
<tr>
<td>7</td>
<td>2021</td>
<td>1,064,627,000</td>
</tr>
<tr>
<td>8</td>
<td>2022</td>
<td>836,657,000</td>
</tr>
</tbody>
</table>

Data source: Suka Mulya Village.

The data shows that since 2015 there has been significant change in terms of receiving and distributing Village Funds in Suka Mulya Village. From the amount of Rp286,032,361 in 2015, a fairly high increase in 2019 of Rp1,226,150,000. Yet, with the Covid-19 pandemic in 2020 until the present day, the Village Fund allocation decreased until 2022 by Rp836,657,000 compared to in 2020, which was Rp1,073,116,000. Naning, the village secretary, stated that the obtained amount was from the deduction of the Village Fund for each village in the Boalemo district, which was allocated proportionally to each village in accordance with the Village needs planning through the Village Revenue and Expenditure Budget [RAPBdes]. Furthermore, she explained that this figure had been adjusted to the area conditions, seen from the number of poor people and the area. The allocator of the Village Fund in Suka Mulya Village should concern about the allocation of the Fund for the benefit of empowerment which is more productive towards improving the village community welfare.

In Suka Mulya Village, the planning for the distribution of village funds, in particular for the empowerment sector, is only given 20% of the local fund ceiling because the majority of the village funds are directed toward BLT and public health. Mrs. Naning claims that empowerment in Suka Mulya Village is still severely deficient and constrained, and the village authority has not given all of its support.

Formulation and optimizing strategies in Suka Mulya Village’s community empowerment

The primary goals of the village community utilizing village funds include economic recovery and sector development, empowerment of small and medium enterprises (MSMEs), agricultural business sector, and social open security networks, carried out through BUMdes. In addition, MSMEs are one of the main priorities in Suka Mulya village, both in agriculture and plantations. That was because the village has a geographical area of mountains and plantations and the locals' main occupations are farmer and gardener.

Furthermore, the district and regency government’s main priority programs include digital villages, tourism villages, and agricultural cultivation. A local government with BUMdes is working together to implement the program as planned. The Head of Village Fund Management explained that from 2019 to 2021,
the village empowerment sector did not receive a Village Funds allocation since it was primarily focused on the Covid-19 pandemic. The allocation of funds for empowerment awaits the rest of the existing budget. In 2022, the amount of village funds is Rp836,675.00, only 20% was allocated, namely Rp170 million and more for the provision of fertilizers and agricultural and plantation processing equipment. The allocation of village funds in 2022 was dominantly distributed on roads and bridges

The program is focused on the community economic development concept. Mahr dikas (2017, p. 3) argues that community empowerment prepares the community to actively participate in every development program and activity that aims to improve the quality (welfare) of the community in terms of economic, social, physical, and mental. The community is expected to be more productive and active in improving their living standard, considering the limited Village Fund budget allocation. The local government hopes the community can create empowerment and participate in village development.

The implementation of an empowerment strategy by strengthening the village-based economy through establishing BUMdes is one of the local government programs intended to improve the village economy, which is managed by the community and formed based on the village’s needs and potential. This is in accordance with Law No. 23 of 2014 on villages on Regional Government and Government Regulation No. 72 of 2005. BUMdes, as the main role in community empowerment in Suka Mulya Village, serves both a social and a commercial function by offering social services, particularly in areas of health care, cash transfer (BLT) distribution, etc. Meanwhile, in terms of commercial, BUMdes provides MSME services and products, consumers, and village digital services. The implementation is in line with the results of previous research results, which implementation is based on principles:

a. Equality principle refers to the empowerment process carried out on the basis of the community and the institutions that conduct various empowerment programs. This principle does not distinguish between men and women. Thus there are no gaps between gender, class, etc. As stated by Mrs. Naning, this principle maintains equality as the secretary of Village Owned Enterprises (BUMdes) Suka Mulya Village, Wonosari District. Some of the equality activities carried out in Suka Mulya Village include all elements of the effort to receive the same service, spreading awareness of the program throughout the community, equality in learning, training, etc. However, there are several obstacles to implementing the program, including professional extension workers in the area of garden product management, particularly in sugar cane plantations, non-optimal roads and bridges, and a lack of qualified human sources in terms of both education level and operational experience. Thus, the lack of clarity regarding the inputs and outputs of the target’s program caused the community's lack of enthusiasm to participate.

b. Participation Principle.

The community’s participation is essential to the success of the empowerment program as the main object. Similarly, as implemented in Suka Mulya Village, the participation principle is conducted in terms of public awareness, which is done and monitored by the locals. According to research by Nurdin (2019:143), explained that the form of public awareness can increase through mastery of structured skills developed through participatory. The Suka Mulya village's current empowerment initiative focuses primarily on creating corn plantation products that are created into soap. Further, a crystal orange plant is a symbol of Suka Mulya’s hallmark, which requires professional human resources in the production process.

The Suka Mulya Village Owned Enterprises’ biggest challenges in enhancing and managing the empowerment program include a lack of availability of capable human resources, lack of processing infrastructure, and lack of budget support from the Village Fund allocation. As stated by Nasir Ngilu, Head of Planning of Suka Mulya Village Budget, the allocation of Village Funds to support empowerment programs is very small, even from 2019 to 2021, there are no funds allocated. Meanwhile, in 2022, only the remaining Village Fund allocation are distributed.
E. CONCLUSIONS AND SUGGESTIONS

A. CONCLUSIONS

1. As stated in the village law, the management of village funds is intended to enhance rural communities’ welfare, human welfare, and poverty alleviation. As a result, the effectiveness of community empowerment programs is anticipated to reduce the village’s poverty through the efficient management of village funds and the availability of quality human resources.

2. There have been considerable ups and downs in Suka Mulya Village in terms of village fund’s receipt and allocation for empowerment purposes. In 2021, there was merely 20% of the village's total budget receipts for community empowerment programs; meanwhile, in 2022, there was no funding allotment.

3. The village funds management in Suka Mulya Village is unable to optimize community welfare due to the lack of reliable and qualified human resources.

4. Suka Mulya village government prioritizes community involvement in empowerment programs. However, the program is not working well due to a lack of participation.

B. SUGGESTION

1. Village funds are expected to promote village community welfare through empowerment initiatives, which should be evaluated and controlled.

2. Village funds are improved by enhancing the community's innovation, which is then allocated for the benefit of the village community.

3. It is necessary to improve the quality of the village fund managers to prepare better and more professional management plans.

4. The village community is expected to participate actively and involve themselves in the empowerment activities to build the village.

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