

# ANALYSIS OF THE IMPACT OF VILLAGE FUND ASSISTANCE ON THE EFFECTIVENESS OF THE USE OF VILLAGE FUNDS

**Eka Fadhila\***

Lecturer in Public Administration, Faculty of Social and Political Sciences  
National University

Corresponding Author's e-mail : [ekafadhila@civitas.unas.ac.id](mailto:ekafadhila@civitas.unas.ac.id)\*

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**Abstract :** *In this study, it will be reviewed regarding the impact of the Village Fund Assistance Policy on the effectiveness of the use of Village Funds, using the analysis variables of Policy Implementation from G. Shabir Cheema and Dennis A. Rondinelli. The locus of this research is 6 (six) villages in 3 (three) sub-districts, namely Parung District, Bojong Gede District, and Sukaraja District, Bogor Regency, West Java Province. The reason for choosing the location is because Bogor Regency occupies the 1st (one) position as the largest Village Fund recipient Regency in West Java, and West Java Province occupies the 4th (fourth) position as the largest Village Fund recipient Province in Indonesia in 2016. Namely Rp.3.568437.985 (source: Directorate General of Fiscal Balance (DJPK) Ministry of Finance). District this study uses a post-positivist approach. Data collected through in-depth interviews, observation and documentation. The informants in this study is members of the People's Legislative Assembly, Deputy Chairman of the Special Committee of the Village Law, Human Resources Specialist of the Directorate General of PPMD Kemendes RI, Village Experts, Experts-TTG Bogor District, Village Assistant and Local Village Assistant, Head of District Administration, village apparatus, Section Head of DPMD Village Government of Bogor Regency. Assistance in Parung has an impact on the effectiveness of the use of village funds. The assistance in Sukaraja district has not yet had an impact on the effectiveness and efficiency of the use of village funds. Assistance in the Bojong Gede District has had considerable impact on the effectiveness and use of village funds, but it is not yet optimal.*

**Keywords :** *Assistance, Implementation of Policies, Policy Impact, Village Funds*

**Abstrak :** *Pada penelitian ini akan ditinjau terkait dampak kebijakan Pendampingan Dana Desa pada efektivitas penggunaan Dana Desa, dengan menggunakan variabel analisis Implementasi Kebijakan dari G. Shabir Cheema dan Dennis A. Rondinelli. Lokus penelitian ini adalah 6 (enam) Desa di 3 (tiga) Kecamatan yakni Kecamatan Parung, Kecamatan Bojong Gede, dan Kecamatan Sukaraja Kabupaten Bogor Provinsi Jawa Barat. Alasan pemilihan lokasi tersebut adalah karena Kabupaten Bogor menduduki posisi ke-1 (satu) sebagai Kabupaten penerima Dana Desa terbesar se-Jawa Barat, dan Provinsi Jawa Barat menduduki posisi ke-4 (empat) sebagai Provinsi penerima Dana Desa*

terbesar se-Indonesia Tahun 2016 yakni sebesar Rp.3.568437.985 (sumber: Direktorat Jenderal Perimbangan Keuangan (DJPK) Kementerian Keuangan). Penelitian ini menggunakan pendekatan *post-positivis*. Data dikumpulkan melalui wawancara mendalam, observasi dan dokumentasi. Informan dalam penelitian ini adalah anggota DPR, Wakil Ketua Pansus UU Desa, Tenaga Ahli Madya Bidang SDM Ditjen PPMD Kemendes RI, Pakar Desa, Tenaga Ahli-TTG Kabupaten Bogor, Pendamping Desa dan Pendamping Lokal Desa, Kepala Bidang Pemerintahan Kecamatan, perangkat desa, serta Kepala Seksi Pemerintahan Desa DPMD Kabupaten Bogor. Pendampingan di Kecamatan Parung memberikan dampak pada efektivitas penggunaan dana desa. Pendampingan di Kecamatan Sukaraja belum memberikan dampak terhadap efektivitas dan efisiensi penggunaan dana desa. Pendampingan di Kecamatan Bojong Gede cukup memberikan dampak terhadap efektivitas dan penggunaan dana desa, namun memang belum terlalu optimal.

**Kata Kunci** : Dampak Kebijakan, Dana Desa, Implementasi Kebijakan, Pendampingan

## INTRODUCTION

One of the regional development commitments is to realize broad, real and responsible autonomy. The village as the spearhead of the lowest government has autonomy in regulating development for the welfare of its people. Since the reform movement was launched in order to change the power structure towards democracy and decentralization, the community's need for an excellent service from the government, in this case the village government has become very important.

Beginning with the birth of Law no. 22 of 1999 concerning Regional Government where the village has more positions with the existence of a legislative body (Village Representative Body) and Executive (Village Head and village officials). However, in practice, the spirit of the village having rights and authority is not balanced with the character and skills of managing government financing independently and maximally. This can be seen from the APBDes (Village Revenue and Expenditure Budget) some villages still depend on village income from government supplies through ADD (Village Fund Allocation) funds. The consequence is that village independence is injured by various directions for the use of ADD from the local government. Furthermore, Law no. 22 of 1999 was revised into Law no. 32 of 2004 concerning Regional Government. More specifically regulated in PP No. 72 of 2005 concerning Villages, as one of the implementing regulations of Law no. 32 of 2004 concerning Regional Government. However, PP No. 72 of 2005 still raises problems related to the role of the BPD where this PP still positions the authority of the BPD under the village government. Departing from various village problems in the previous legislation, the presence of Law no. 6 of 2014 provides fresh air in village management, especially with the presence of the Village Fund. In 2016, the Government allocated a Village Fund of 46.9 Trillion rupiah (source: Directorate General of Fiscal Balance (DJPK) Ministry of Finance

The implementation of the Village Fund is currently still experiencing many problems. One of them, as stated by the Indonesian Budget Center researcher, Roy Salam (source: <http://karimuntoday.com>, Wednesday 6 May 2015) where it is said that in the village law, the distribution of the amount of village funds for each village is the authority of each regional head. . This mechanism has the potential to lead to the practice of politicization for the sake of the succession of Pilkada. The Village Fund may be distributed disproportionately, especially to

villages whose village heads are opposite the Regional Heads. Another opinion also emerged from the Advocacy and Investigation Coordinator of the Indonesian Forum, for Budget Transparency (Fitra) Apung Widiadi (source: <http://m.liputan6.com>, Tuesday 5 May 2015) who said that there were several problems related to the disbursement of Village Funds, among others national allocations that are not in accordance with the constitution, distribution, and potential deviations.

Some examples of cases of misappropriation of village funds, among others, occurred in the East Seram Regency, Maluku. Six village heads were named suspects for alleged corruption in the misuse of village funds in 2015. Of the total budget ranging from IDR 250 million to IDR 300 million per village, about 30 percent was misused (source: <https://regional.kompas.com>, Thursday 12 May 2016). Another case of misappropriation of village funds occurred in Kedundung District, Sampang Regency, East Java. The East Java Regional Police (Polda) conducted a hand arrest operation (OTT) against KH, 50, who served as the Head of the Empowerment Section of the Kedundung District; the police secured money worth Rp. 424 million. KH was arrested on Monday afternoon, 5 December 2016, at the Bank Jatim Sampang page (source: <https://nasional.tempo.com>, Wednesday 7 December 2016). The same thing happened in Ratte Talonge village, Saluputti sub-district, Tana Toraja, Marthen Mardi Matande who is the Treasurer, was sentenced to three years in prison by the Public Prosecutor (JPU). Marthen Mardi Matande, by the Public Prosecutor from the Kejari Tana Toraja, was proven guilty of committing a criminal act of corruption in village funds with a state loss of Rp. 165,998,612.00 (source: <http://makassar.tribunnews.com>, Thursday 20 April 2017)

Based on Article 2 of the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia No. 3 of 2015 concerning Mentoring, it is stated that the objectives of Village Assistance include:

- a) Increasing the capacity, effectiveness and accountability of village government and village development
- b) Increasing the initiative, awareness and participation of the Village community in participatory village development
- c) Increasing the synergy of inter-sectoral Village development programs, and
- d) Optimizing Village local assets in an emancipatory manner.

The existence of village assistants is very important to oversee the realization of village funds so that they are right on target, as well as assisting villages in the process of preparing development programs until their implementation. Unfortunately, however, there are various problems related to village fund assistance, including:

*First*, the lack of village assistant officers, this is reflected in the complaints voiced by the Banyusoco Village Head, Playen Sutyono District (source: <http://www.harianjogja.com>, Friday 25 March 2016). According to him, the presence of village assistant officers is not optimal in carrying out their roles, because the focus of work is not only targeting one village. As a result, the village felt that they were working alone to realize the absorption of village funds as much as possible. Sutyono gave an example, during the past year; he only met with village assistant officers once, and even then only asked for a letter of accountability for activities. Furthermore, Sutyono said, "The name of the assistant should be guarding from the beginning until the program ends, but the reality on the ground is not like that," (Sutyono, Tuesday, March 25, 2016).

He admitted that the implementation of Law No. 6/2014 on Villages had an impact on the increasing amount of funds received in each village. On the one hand, this effort has a positive impact, but not infrequently also makes village affairs more complex and complicated. For this reason, the role of village assistants is needed. Because, said Sutyono, these officers are needed to provide thought assistance or solutions when the village faces a problem. "Honestly, during the preparation of the Village Fund accountability, we had problems, and they should be able to provide solutions," he said. In the future, Sutyono asked the assigned village assistants to know

the characteristics and ins and outs of the village. This step is very important to maximize its role in the mentoring task.

This can be seen from the table of the current Village Facilitator Composition in Bogor Regency, West Java Province:

**Tabel 1.1 Composition of Village Facilitators for Bogor Regency 2017**

No.	Description	Job Location	Needs	Avalibale	Total Less
1	Experts	Regency	112	107	5
2	Empowerment Village Companion	District	750	733	17
3	Infrastructure Engineering Village Companion	District	538	56	482
4	Local Village Companion	Village	1530	918	612
Total			2930	1814	1116

Source: BPMPD West Java Province

*Two*, many officers come from outside the region so that assistance is not optimal, does not know the characteristics and needs of the village and is less efficient. An opinion was also expressed by the Chairman of the Association of Village Governments (Apdesi) of South Sulawesi, H Asri (source: <http://news.rakyatku.com>, Wednesday 18 May 2016) who expressed the problem that the current village head complains about, namely the problem of village assistants who have been recruited. Although he said that the current village assistant was quite good, he admitted that so far the recruits had not met expectations. "The existence of this village assistant is actually good, it's just that so far the people who have been recruited have not met our expectations," (Asri, H). According to him, this is because the village assistants who have been recruited, mostly come from outside the area being accompanied. This is a separate obstacle, considering that the village assistant does not master the problems that exist in the village. "Most of them are people from outside the region, so the village head often disagrees with them," he explained. (Asri, H)

*Three*, capacity and professionalism. The Head of PUEM (People's Economic Business Development) BPMPD West Java Province in an interview said that the role of Village Facilitators is very important, because the implementation of the Village Law and village funds is a complex matter for villagers. However, there are obstacles from the side of the companion, namely quality, quantity, and some are less committed, some even have double jobs, as party administrators. Based on the statement, it is known that this has been distorted. Because, according to the rules, members who will be recruited as village assistants are not allowed to participate in politics and are legally flawed, especially if the participants are included in party management. Qualifications and requirements for village assistants clearly state that there is a prohibition on being the administrator of any political party and/or being involved in political activities that may interfere with performance. This is of course related to the principle of neutrality.

G. Shabir Cheema and Dennis A. Rondinelli (1983) in the theory of Policy Implementation describe a conceptual framework that can be used to analyze the implementation of decentralized government policies. These variables, among others,

- a. Resources, where policy implementation must be supported by good resources, especially human resources. In this case, the amount and commitment of human resources is very important.
- b. Characteristics and capabilities of implementing agents, where the quality, commitment of officers to policies and resource skills has an important role in determining the success of policy implementation



- c. Environmental conditions, in this case what are considered are resource constraints, socio-cultural, the degree of involvement of policy recipients?
- d. Relations between organizations, in this case the accuracy, consistency, and quality of communication between agencies are very important in implementing policies.

In this study, it will be reviewed regarding the impact of the Village Fund Assistance Policy on the effectiveness of the use of Village Funds, using the analysis variables of Policy Implementation from G. Shabir Cheema and Dennis A. Rondinelli above.

The locus of this research is 6 (six) villages in 3 (three) sub-districts, namely Parung District, Bojong Gede District, and Sukaraja District, Bogor Regency, West Java Province. The reason for choosing the location is because Bogor Regency occupies the 1st (one) position as the largest Village Fund recipient Regency in West Java, and West Java Province occupies the 4th (fourth) position as the largest Village Fund recipient Province in Indonesia in 2016. Namely Rp.3.568437.985 (source: Directorate General of Fiscal Balance (DJPK) Ministry of Finance).

## **THEORITICAL REVIEW**

### **Village and Village Government Concept**

Jan Breman (1982) in his book *The Village on Java and the Early The Colonial State* declared the village a *rechtsgemeenschap* (community society that is given the status of a legal entity) is a colonial form. Breman who stated that villages in Java have existed since the colonial period and is the result of the formation of the colonial party through a process that is not stopped in one stage, but continues continuously. More Breman continued explaining that village communities regulate themselves, the collectivity embodied in local administration, as well as those entrusted with context within the group itself. Also charged with the fulfillment of the agreement and judgments that arises from the inevitable interference by that authority higher. The former rural constellation is usually described in terms this term.

Peter R Goethals in his book entitled *Aspects of Local Government in Sumbawa Village* said that "Membership is good society defined". Peter further stated that "In terms of citizenship duties. And according to the individual's direct subordination to the authorities and general jurisdiction of two groups of leaders representing customary law and law ball. Above the village head, both adat and law show many similarities and most of the traditional characteristics that can be considered important for success in achieving village formal leadership status" According to the Indonesian dictionary composed by W.J.S Poerwadar Minta, "Desa" is an old literary term meaning "place", "land" or "area". In book entitled *Village*, Soetardjo Kartohadikoesoemo (in Kansil: 1983) explained, that "Village" is a legal unitary area, where residence in a community, who has the power to administer the government Alone. Based on the explanation of several experts above, an understanding can be drawn that the village is an area inhabited by a number of residents who know each other on the basis of kinship and/or political interests, social, economic, and security which in its growth become a unity legal society based on custom so as to create an inner and outer bond between Each citizen has the right to organize and manage the household itself and administratively under the district/city government.

Regulating means the authority to make regulatory policies (policy regulation), while managing means the authority to make rules implementation (policy implementation). The legal community unit has the authority to regulate and manage their own interest's means the legal community unit has autonomy because it is authorized make policies that are regulatory and at the same time also make rules implementation. Thus the village has autonomy. It's just autonomy the village is not a formal autonomy like that of the provincial government and regency/municipality, but autonomy based on origin and customs. Autonomy based on the origins and local customs is the autonomy that has been owned since ancient times and has become a tradition that is inherent in the village community concerned. Autonomy owned by the provincial government and districts/cities are formal/official autonomy, meaning government

authority provinces and districts/cities to regulate and manage community affairs local government (having autonomy) originates from formal laws and regulations.

Therefore, matters that ultimately become his authority determined by law. While the autonomy owned by the village is autonomy based on origin and customs, meaning village autonomy does not originate and result from statutory arrangements but originates from the origins and customs of the village itself which are developed, maintained and maintained by the local community from the past until now. In other words, matters that are customary to regulate and manage are recognized by law. So, the law only recognizes the affairs regulated and managed by the village it, instead of regulating the affairs of districts/cities and province.

Village government is an element of village administration, according to Nurcholis (2011: 138) the government has the main tasks:

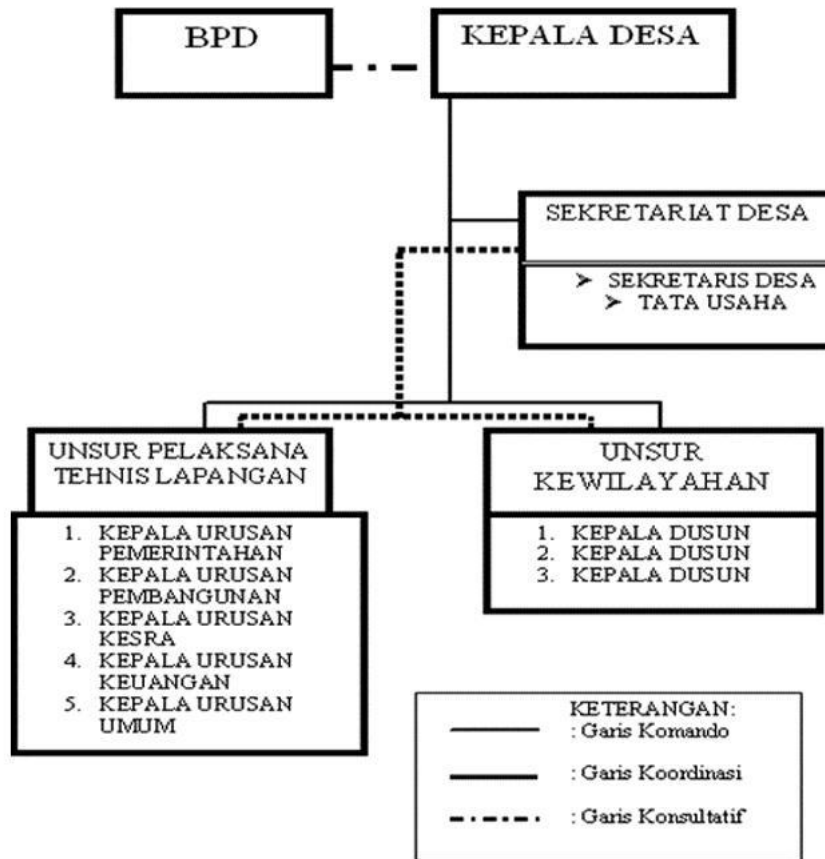
1. Carry out village household affairs, general government affairs, building and maintaining society.
2. Carry out co-administration tasks from the government, provincial government and District government.

From this main task, the function of government was born villages that are directly related to social situations in life socialize. The village government is a formal symbol of the unity of the village community. Village government is held under the leadership of a village head along with his assistants, representing the village community for external and internal relations in the community concerned (Saparin: 1986). Administration Village administration is carried out by the village government and the Consultative Body village (BPD). Village government is a village government organization consisting of on:

1. Leadership element, namely the village head
2. Village head assistant elements, consisting of:
  - a. Village secretariat, namely staff or service elements known by village secretary
  - b. Technical implementing elements, namely village head assistant elements that carry out technical affairs in the field such as irrigation affairs, religion, and others
  - c. Regional element, namely the village head's assistant in his working area like a village head.

BPD has the position as an element of village administration. So deep In carrying out village governance, there are two institutions, namely village government and village government BPD. The function of the government is to carry out government policies on it and village policies, while the BPD has the function of establishing joint village regulations village head, accommodate and channel the aspirations of the community

### Village Government Organizational Structure



### Village Finance

Village finance determines the success or failure of the Village Government in running its governance and development. Village finance is the lifeblood of the village. Healthy village finance means "village of the village". Village finances are a mirror development of Village Government, Village and Village Community. Village Government must be able to manage village finances, must be able to conduct a financial analysis that becomes a rational basis for determining practical and viable policies held. The main purpose of village finance is a balance between uses sources of finance and distribution of expenses, which can give a result of possible in the realization of plans, especially in and by the Village.

As an administrator, the village government does not only manage village funds sourced from the state budget. In addition to managing transfer funds from the (central) Government, the village government also manages Village Fund Allocation (ADD), Tax Sharing and Regional Retribution, Provincial Financial Assistance and Village Original Income (PADes). Regulatorily all village finances will be documented in the form APBDes. Its management follows the various guidelines of the law invitation. This means that the village government is no longer carelessly managing finances village. Even though the authority is the power of budget users and budget users there is a village head. APBDes is very important and determines failure or the success of the Village Head in carrying out daily tasks at the Village Office; as well bring the community and the village to a higher and higher level of living progress according to the rhythm of development. Overall Village Development also means the development of the country.

Bayu Surianingrat in his book *Government and Village Administration Kelurahan* (1985:121) states that the preparation of the village budget is a "art" (art) and "science" (science). It is called "art" because the Village Government has to skilled and be an artist to arrange and utilize reception, for seeks sources of income, and to arrange development financing and

unforeseen and unbudgeted expenses. "science" because the Village Government should know what, why, who, how, when and where the Village Budget was drawn up. Village financial management includes:

- a) Planning
- b) Execution
- c) Administration
- d) Reporting, and
- e) Accountability



**Picture 2.2 Village Financial Management**

The village income and expenditure budget (APBDesa) is a village financial plan in one year which includes estimated revenues, program expenditure plans and activities, and financing plans that are discussed and agreed upon jointly by village government and village consultative bodies, and determined by regulations village. Implementation of village government whose output is in the form of public services, development and protection of the community must be planned every year year and set forth in APBDesa. In this APBDesa, what can be seen will be carried out by the village government in the running year. Mandatory village government makes APBDesa. Through APBDesa the village policies are described in budget for various programs and activities has been determined. Thus, the activities of the village government in the form of providing services, development and protection to residents in the current year have been budgeted so that it is certain that they can be carried out. Without APBDesa, village government unable to carry out public service programs and activities.

Every year the village administration is obliged to prepare the village budget. APBDesa is financing of the annual development program organized by village government. The annual village development program is derived from the program village medium-term development (five years), called the plan village mid-term development (RPJMDesa). RPJMDesa is elaboration of the vision and mission of the elected village head.

After the village head was appointed, no later than 3 months must prepare the RPJMDesa with the vision and mission as conveyed at the time of the campaign. After the RPJMDesa is determined with village regulations, the village head together with the Village Consultative Body (BPD) compiling a village government work plan (RKPDesa) which is an elaboration of the RPJMDesa based on the results of the village development plan deliberations. RKPDesa is the village government's annual work plan in implementing the program development and services in the village. The village secretary draws up a draft village regulations regarding APBDesa based on RKPDesa. Village secretary submit the draft village regulations regarding APBDesa to the village head for approval. Then the village head submitted a draft village regulations to BPD to be



discussed together in order to obtain mutual consent. With the establishment of APBDesa, village government organize village governance and village development based on APBDesa

### **Village Fund Assistance**

Literally accompaniment is a relationship between companion and partner accompanied where both are in a state of close position. According to Ife (1995:201) mentoring is a job that demands to be able to carry out various activities and carry out various roles as needed at one time. Meanwhile, according to Mubyarto (1994:154) companion is a person or group of people who are in charge of accompanying the formation process and organizing groups as facilitators, communicators, and dynamists.

### **Village Funds in a Public Policy Perspective**

The scope of public policy is very broad because it covers various sectors or development, such as public policies in education, health, transportation, defense, and so on. Village Funds seen from the policy scope Public service is one of the policies that encourage village development and community empowerment. Judging from the hierarchy, public policy can national, regional and local in nature such as laws, regulations Government, Provincial Government Regulations, City Regency Government Regulations, and Regent/Mayor Decree. The policies related to the Village Fund are national policies.

Of the several types of policies, this Village Fund policy is categorized in a redistributive policy type, this is because this policy is aid distribution policy which aims to create equity welfare of other groups who have so far been disadvantaged in this case it is a village where so far development has only been concentrated in the city.

With this village fund development in the village can grow and prosper society can also improve. As well as changes or shifts in allocations regarding rights, wealth, and income which in this case is the village throughout Indonesia, whose goal is to re-arrange the allocation of wealth.

### **Factors Influencing Policy Implementation**

The success of policy implementation will be determined by many variables or factors, and each of these variables is related to one another.

The variables involved in implementing the policy are elaborated in several ways implementation theory, among others: Theory of G. Shabbir Cheema and Dennis A. Rondinelli (1983). There are four variable groups that can affect the performance or impact of a policy, namely:

1. Environmental conditions, including:
  - a) social political type
  - b) policy-making structure
  - c) the characteristics of the local political structure
  - d) resource constraints
  - e) sociocultural
  - f) degree of involvement of policy recipients
  - g) the availability of adequate physical infrastructure
2. Relations between organizations
 

In many policies, the implementation of a policy needs support and coordination with other agencies. For this, coordination and cooperation are needed between agencies for the success of a policy.

  - a) clarity & consistency of goals
  - b) proper division of functions between agencies
  - c) standardization of planning, budgeting, implementation, & evaluation procedures
  - d) accuracy, consistency, & quality of communication between agencies
  - e) network effectiveness to support policy
3. Organizational resources for policy implementation

Policy implementation needs the support of both human resources (human resources) and non-human resources (non-human resources).

Organizational resources include:

- a) control over the source of funds
- b) balance between budget & activity distribution
- c) accuracy of budget allocation
- d) sufficient income for expenses
- e) support of central political leaders
- f) support of local political leaders
- g) bureaucratic commitment

4. Characteristics and capabilities (capabilities) of implementing agents, which include:

- a) technical, managerial, & political skills of officers
- b) the ability to coordinate, control, & integrate decisions
- c) institutional political support & resources
- d) nature of internal communication
- e) good relationship between agencies and target groups
- f) good relations between agencies and parties outside the government & NGOs
- g) the quality of the leader of the agency concerned
- h) officer commitment to the policy

### **Impact of Public Policy**

Policy impact is the overall effect caused by a policy under real life conditions (Dye, 1981: 367). Refers to the view of experts, such as Dye (1981: 366) and Anderson (1984: 136-139), who discussed by Akib (2009), there are a number of impacts (benefits) of the policy important to note. Impact Policy based on theory in progress Policy implementation according to Cheema and Rondinelli is the level so far which policy, in this case the Village Fund Facilitation Policy, reaches targets that have been set (aspects of benefits and achievement of objectives), as well as existence changes in administrative capabilities, in this case, are capabilities village administration. The discussion regarding the impact of the policy consists of 2 (two) aspects, namely aspects of benefits or achievement of goals (adequacy) and aspects change.

Theoretically, policy impact is not the same as policy output. Because, According to Dye (1981), it is important not to measure benefits in terms of form government activity alone. This needs to be observed because it is often seen is a measurement of government activity merely measuring policy output. In explain the determinants of public policy, the size of public policy output is very important to note. However, in assessing the impact of public policy, it is necessary found the identity of changes in the environment associated with the effort measure government activity.

### **State Finance**

State finances are all rights and obligations of the state that can be assessed with money, as well as everything either in the form of money or in the form of goods can be made state property in connection with the implementation of rights and obligations (Article 1 of Law Number 17 of 2003). PP No. 58 of 2005 concerning Regional Financial Management, Regional Finance is all rights and regional obligations in the context of administering Regional Government which can valued in money including all forms of wealth related to the rights and obligations of the area. Likewise according Permendagri No. 13/2006 concerning Guidelines for Regional Financial Management, It is stated that Regional Finance is all regional rights and obligations in the context of administering Regional Government which can be assessed by money including all forms of wealth related to rights and obligations of the area.

### Principles of State Financial Management

Modern budgeting systems (Public Expenditure Management) emphasize the importance of three important principles (best practice) in the management of state finances that is: Aggregate Fiscal Discipline, budget discipline at the national level so that the magnitude State spending is adjusted to the ability to collect income country

- Allocative Efficiency, efficient budget allocation through proper distribution financial resources for various governmental functions are appropriate with the outcome (benefits or results) expected from the implementation ministries/agencies
- Operational Efficiency, the efficiency of implementing government agency activities to produce output in accordance with the duties and functions of government agencies concerned

Meanwhile, in Law Number 17 of 2003 it is stated that the principles management of state finances includes:

1. Orderly, meaning that the management of state finances must always pay attention orderly administration and orderly operationally.
2. Obey the laws and regulations, meaning that financial management The state must always comply with the applicable laws and regulations.
3. Efficient, meaning that state financial management must be efficient, and it is not wasteful.
4. Economical, meaning that in managing state finances it must be taking into account existing financial limitations with appropriate allocations with priority.
5. Effective, meaning that the management of state finances must be oriented towards achievement of development goals.
6. Transparent, meaning that the management of state finances must be open accordingly with the applicable laws and regulations.
7. Responsible, meaning that every rupiah of state money issued must be accountable to the public in accordance with regulations applicable laws.
8. Pay attention to the sense of fairness and propriety, meaning that in management state finances must always pay attention to justice among citizens, regions, and sectors, as well as in accordance with the norms and propriety that apply inpublic.

### METHOD

This study uses the Post-Positivism paradigm, where theory is used as a reference in this study. In other words, this study seeks to gain a comprehensive and in-depth understanding of social facts that occur by using a deductive plot, where this research begins by deriving the initial theory which is then followed by identified.

Based on its objectives, this research is a descriptive study that aims to describe or provide a more detailed picture of phenomena related to the implementation of village fund assistance policies, influencing factors in implementing these policies and the impact of these policies on the effectiveness of using village funds.

Furthermore, in terms of benefits, this research is pure, because it aims for academic matters, namely in thesis research. This research is expected to be a basis for thinking for further research and contribute to the problems that are the focus of research, for example as a basis for decision making for interested parties. Based on the time dimension, this research is a cross-sectional study sectional. The cross sectional research according to Prasetyo and Jannah (2010) is research that is carried out at a certain time and will not be carried out other studies at different times for comparison. This research is only carried out at a certain time, namely 2017.

In this study, data collection was carried out through:

1. In-depth interviews, namely data collection techniques to obtain information by asking questions directly to the subject being interviewed. The question is asked to the parties concerned to obtain and collect information data about problems that researched.
2. Documentation, which is a technique used to trace historical data (bungin, 2007:124). This technique is done by quoting and researching official documents, records, archives

and collections of regulations that supporting or relating to the object under study. Through study documentation can strengthen interview data.

In research on "Analysis of Assistance Policy Implementation" Dana Desa" This data source used is primary data source, namely: source of data obtained directly from the original source (not through media) intermediary) collected directly by the researcher from the source. In terms of This data is obtained directly from the Village Apparatus, Staff in Parung District, Sukaraja District, and Bojong Gede District. Village Facilitator, Expert/expert village, District Community Empowerment Agency and Village Government (DPMD) Bogor, Community Empowerment Agency and Village Government (DPMD) West Java Province, Ministry of Villages and Development of Disadvantaged Regions, and Transmigration and Commission II and Commission V of the DPR RI. In addition to research It also uses secondary data sources. Secondary data is a source research data obtained by researchers indirectly through the media intermediary (obtained and recorded by another party). Secondary data are generally in the form of evidence, records or official documents of government agencies that published or unpublished.

This research was conducted in 6 (six) villages in 3 (three) sub-districts in Indonesia Bogor Regency, namely Parung District, Sukaraja District, and Bojong Gede, District Community and Village Empowerment Service (DPMD) Bogor, the Department of Community and Village Empowerment (DPMD) of West Java Province, Ministry of Villages and Development of Disadvantaged Regions, and Transmigration and Commission II and Commission V of the DPR RI.

This location was chosen because:

- a. Village, because the Village apparatus directly interacts with the companion village, those who are very aware of the role of existing village assistants, and find out how the performance of village assistants.
- b. The sub-district is an intermediary (as a liaison) between facilitators village by village.
- c. Community and Village Empowerment Service (DPMD) as facilitator village assistant with sub-district and village. DPMD also helps village in the process of planning the use of village funds.
- d. The DPR RI is a legislative body that is involved in the formulation process policy, which in this case is a policy of assistance to funds village.
- e. Ministry of Villages, Development of Disadvantaged Regions, and Transmigration RI is the ministry that carries out the function of formulating the determination, and implementation of policies in the field of village development and rural areas, empowerment of rural communities, development of certain areas, development underdeveloped areas, preparation of settlement development, and development of transmigration area. In this case, it is the Ministry of Village that recruit's assistant's village.

Limited research time and ease of access are one of the considerations for researchers, therefore in this study the data only obtained from only a few villages in three sub-districts in one receiving district The Village Fund which is considered the most representative is Bogor Regency Province West Java. Bogor Regency is considered the most representative, because

Bogor occupies the 1st (one) position as the Regency receiving the Village Fund largest in West Java, and West Java Province occupies the 4th (fourth) position as the Province receiving the largest Village Fund in Indonesia in 2016 namely: amounting to Rp.3,568,437,985 (Three Trillion Five Hundred Sixty Eight Million Four Hundred Thirty Seven Million Nine Hundred Eighty Five Rupiah) source: Directorate General of Fiscal Balance (DJPK) Ministry Finance.

Parung sub-district was chosen because it was based on news in tabloid coverage In contrast, it was said that there was suspected abuse of DD Phase 1 FY 2016 in Pamegarsari Village, Parung District (source: <http://tabloidkontras.com/diduga-no-abuse-dd-stage-1-ta2016-in-desa-pamegarsari/>). That matter this is the reason the author is interested in researching in Parung District in particular Pamagersari Village. Another village in Parung sub-

district that was studied was Desa Cogreg. Judging from the Village Building Index (IDM), Cogreg Village includes in the Advanced Village category with an IDM of 0.72875928. Bojong District Gede was chosen because of all sub-districts in Bogor Regency, culture the people of Bojong Gede District are the most different because they are not like village in general where the culture of Bojong Gede Village is modern. Village Bojong Gede has an IDM of 0.77285236 and is categorized as a Village Up.

Meanwhile, the other villages studied were the new Bojong Village where still categorized into Developing Village with an IDM of 0.698163. Sukaraja District was chosen because Sukaraja District is a sub-district with the 4th highest number of villages, namely 13 villages. the village that selected in this study in Sukaraja District is Cikeas Village with IDM is 0.72876431 and is included in the Advanced Village category. Cikeas Village with the 7th largest population of the 13 existing villages, is a village which has a mini stadium, recreational rides (water park), UPF Public Health Center (there is hospitalization). Some of these public facilities are only in the village Cikeas. Other villages studied in Sukaraja District are Cimandala Village, where this village is a developing village category with an IDM of 0.696541.

In this study, the unit of analysis is the unit of analysis in the form of objects analysis in the form of objects such as books, thoughts or ideas, manuscripts, laws, policies and so on. In this case, the unit of analysis is policies related to Village Fund Assistance.

In this research, the analytical technique used is the method illustrative method, which is a qualitative data analysis method that takes a theoretical concept and treat it as an empty box that will be filled with various examples and certain empirical descriptions. Three variations in the Illustration Method:

1. Case clarification. The theoretical model used to explain or clarify a particular case or single situation, so that the case is easier understood by applying theory to the model.
2. Parallel demonstration. Alignment of multiple cases (eg units or periods) to show that the same theory applies in multiple cases.
3. Pattern matching. This method adjusts observations from one case to patterns or concepts derived from other theories or research. This matter allows partial theory falsification; this method narrows possible range of explanations by eliminating some ideas, variable or pattern of consideration.

In this study, the data presentation technique used include:

1. Narrative data, namely the technique of presenting data in the form of narrative text in a paragraph.
2. Table data, namely data presentation techniques, both numerical data and non-numeric data numeric into rows and columns.
3. Image data, namely the technique of presenting data in the form of images that make it easier to understand something.

## RESULTS AND DISCUSSION

### Impact of Mentoring on the effectiveness of using Village Funds

The impact of policy based on theory in the policy implementation process according to Cheema and Rondinelli is the degree to which the policy, in this case the village fund assistance policy, achieves the set targets (benefits and goal achievement aspects), as well as changes in administrative capabilities, in this case administrative capacity village apparatus. The discussion related to the impact of the policy consists of 2 (two) aspects, namely the aspect of benefits or achievement of goals (adequacy) and aspects of change.

The impact variable will discuss two important aspects, including aspects of benefits or achievement of goals (adequacy) and aspects of change. Policy impact is the overall effect caused by a policy in real life conditions (Dye, 1981: 367). Referring to the views of experts, such as Dye (1981: 366) and Anderson (1984: 136-139), which are discussed by Akib (2009), there are a number of policy impacts (benefits) that need to be considered.



### a. Benefit or Achievement of Goals (adequacy)

Adequacy aspect is an aspect to assess whether the policy is sufficient to solve existing problems. Concerned with how far a level of effectiveness satisfies the need, value or opportunity that gives rise to the problem. And the extent to which the program or policy has had the desired impact on individuals or target groups.

#### ➤ Parung Sub-District

Based on the findings, it is known that the existence of a Village Facilitator in Parung District provides benefits to the village government in terms of the use of village funds.

"He often comes here, if today he goes around the village, tomorrow he goes to the DPMD. He finds out what the village needs, what the village's weaknesses are. The person is active, when the village doesn't think about the future, he already thinks about it. Yesterday he brought a community economic coach, so what kind of infrastructure will be in the future? DD will continue to flow, the period must continue for the road (infrastructure), it must also be for community empowerment, or else, in the future BUMDes. Now there is no BUMDes, because we are thinking about what, because this is government money, later building BUMDes will be a hassle." (Wawan)

With the existence of village assistants in the sub-district, the village government is assisted in the use of village funds to be more effective. The existing village assistants are also very intense in assisting and assisting village problems. According to Langbein (1980) estimating the impact needs to take into account the following dimensions:

1. Time. This time dimension is important to take into account because policies can have a long-lasting impact, both now and in the future. The longer the time evaluation period, the more difficult it is to measure the impact, because: The causal relationship between the program and policy is getting blurry, the influence of other factors that must be explained is also increasing, if the effects on individuals are studied for too long it will be difficult to maintain individual track records in a timely manner same. The later an evaluation is carried out, the more difficult it will be to find data and analyze the effects of the observed program.
2. The difference between actual and expected impacts. In addition to paying attention to the effectiveness of achieving goals, an evaluator must also pay attention to, various unwanted impacts, impacts that are only part of what is expected and impacts that are contrary to what is expected.
3. Impact Aggregation Level. Impact is also aggregative, meaning that the impact felt individually will be able to seep into changes in society as a whole.

There are 4 (four) main types of program impacts, namely impacts on economic life: income, added value, etc., Impact on the policy-making process: what will be done in the next policy, Impact on public attitudes: support for the government, on the program etc. on the quality of life of individuals, groups and communities that are non-economic.

Based on the evaluation of the performance evaluation of the Parung Sub-district Village Facilitator above, it is known that the performance has an average value of 4, which means that overall this assistant is considered to have a good performance. It can be seen from the performance of mentoring, supervision performance, coordination performance, and administrative performance which were assessed well. This is in accordance with the facts on the ground, that indeed the facilitator has an impact on the effectiveness of the use of village funds.

➤ **Sukaraja Sub-District**

Based on the findings in the field, it was found that the assistance in Sukaraja Sub-District has not had an impact on the effectiveness of the use of village funds. This is as expressed by Hendaya as the Head of the Sukaraja District Government:

"In our opinion, the assistance is not effective, the policy for mentoring is good, and the village should first ask what it needs and what assistance. Although in APBDes it is possible to allocate funds, specifically to recruit technical teams and pay. It is valid and possible. But what's the point of having a companion, now we have to recruit other people. So far, I don't think it's effective. The PD didn't technically know that, so to outsmart that, we had a technical UPT for bina marga, they worked professionally, so the village finally went there. Finally, the money for public spending to the community is only for the planning sector. Try if the mentoring is effective. Minimum of 3 disciplines. I hope that the assistant has a mainstay in his field, one of which is needed, namely a technical team, how to calculate, while we can't." (Hendaya)

Based on the interview excerpt above, it can be concluded that assistance in Cikeas Village, Sukaraja District has not provided benefits or achieved the expected goals. As a result of the benefits that have not been felt, when there are difficulties experienced by village officials, village officials actually ask the sub-district, even for certain things such as planning because the existing assistants do not master it, so they hire planners from outside to help them. This of course is counterproductive. It is unfortunate, considering that the amount of honorarium given to assistants is quite large, but their performance does not provide benefits to the village government. The amount of honorarium from the companion can be seen in the table below:

**Tabel 5.0 Assistant Fee**

Description	Fee	Operating Cost Help	Insurance
Village Companion	Rp. 2.231.000	Rp. 1.572.000	Rp. 89.240
Local Village Companion	Rp. 1.887.000	Rp. 514.000	Rp. 76.000

Source: Kemendesa

The above findings are in stark contrast to the theory that put forward by William Dunn where in looking at the impact of policy, then some things that must be considered are effectiveness, efficiency, and adequacy. In reality, the existing village assistants have not been able to assist the village government in terms of the use of village funds, their presence have not been able to solve the existing problem.

➤ **Bojong Gede Sub-District**

Based on the explanation above, the author considers that the assistance in Bojong Gede District is not yet optimal in providing benefits so that the impact of mentoring on the effectiveness of using village funds is not so great. This is because the role is also not optimally carried out, which is caused by the experience that is still quite minimal, the interaction and communication that exists between the Village Facilitator and the village head has not been maximized because the duration of the meeting between the facilitator and the village head and village officials is quite rare,

"Like yesterday, the first stage of DD was dropped in June, there it went down once, right, and all sub-districts went down together.

Meanwhile, the assistant in the Bojong Besar sub-district there is only 1. Yes... But we are smart, whether it's the village head, how smart the device is in this case, whether it's the government administrator or the treasurer in charge of DD administration, right. The point is, in my opinion, there is a companion, there is no companion, it's actually the same, as long as the village apparatus is active in the DPMD." (Marbawi)

Based on the quote above, the author considers that the role of the facilitator has not been optimal in assisting the village in the effective use of village funds. This is because village officials see that when there are difficulties in the realization of the use of village funds, it is better for them to consult with the DPMD. This is of course very unfortunate because the Goal of Mentoring cannot be realized. In article 2 of the Minister of Village Regulation No. 3 of 2015 concerning Village Assistance, it is explained that the purpose of Village assistance in this Ministerial Regulation is to increase the capacity, effectiveness and accountability of village government and village development.

## **b. Change**

### ➤ **Parung Sub-District**

Although there is only 1 (one) Village Facilitator, the village government has felt a change.

"In the past, before he was there, it was very different; we were a bit behind on the information. For now, DD has new formats or new info and its fast. Thank God he is in control and appropriate. If, for example, we ask what he doesn't know, he quickly looks for information, so when we get the information, we'll be informed quickly" (Wawan)

Based on the interview excerpts above and the findings in the field, it can be seen that the Village Facilitators in Parung Subdistrict have made significant changes to the village government, both in terms of getting information faster, as well as in terms of using village funds as a whole to be more effective. . Based on this, the village fund assistance policy greatly affects the effectiveness of the use of village funds in Parung sub-district. This mentoring policy has affected the target group, in this case the village government has become more effective in the use of village funds and the change in the condition of the target group is really caused by this mentoring policy.

The Village Fund Assistance Policy in Parung District has brought about a change. A policy can have an impact on various social units, firstly the individual impact on village officials where with this village assistant the village apparatus knows and understands more about the use of village funds, starting from planning to implementation and accountability, this is considering reporting and accountability for the use of village funds. Initially as something complicated and difficult for village officials, this is because the educational background of village officials is still minimal. Second, the direct impact on village government in Parung District. The current village assistants provide changes to the effectiveness of the use of village funds, where village funds that are directly used are used as efficiently as possible with careful planning beforehand, the existing village assistants have spurred the spirit of the village government to make village development plans in great detail using a priority scale, so that the utilization of village funds for development can be carried out optimally. The indirect impact is also felt by village officials where the presence of existing village assistants can spur their work spirit. Third, the impact on society. The effectiveness and efficiency of using village funds will of course also have an impact on

increasing community welfare. Village funds that are managed and utilized properly will minimize the inappropriate use of village funds.

➤ **Sukaraja Sub-District**

Based on observations and interviews, it is known that the existing assistants are not optimal in carrying out their duties and functions, and there are no changes that occur in the field related to the ease of village officials in solving problems related to village funds, effectiveness, and efficiency of using village funds, this can be seen from interview excerpt below:

“Not all village heads follow the current mindset. To change it is not easy. And not all at once. Need process. So if you are in the process, you need assistance. I admit that in Sukaraja the mentoring was not effective, we didn't feel any changes”  
(Ridwan)

A policy may fail to have the expected impact even though the implementation process succeeds in realizing the outputs demanded by the program, but in fact fails to achieve the outcomes; especially if the implementation process fails to realize both. According to Anderson (1996), this could be due to, among other things, inadequate resources. In terms of village fund assistance policies in Sukaraja District, these inadequate resources are the biggest cause of delays in the policy implementation process. Improper implementation methods also affect the implementation of this mentoring policy so that the resulting impact has not changed the village government. How to respond to policies that can actually reduce the desired impact, this can be seen from the lack of coordination or adjustment between the facilitator and the village head or village apparatus, as well as the facilitator who does not have the competencies needed by the village. Policy objectives are not comparable and even contradict each other. On the other hand, the costs incurred are far greater than the problem and many public problems are impossible to solve. Ridwan as the Head of Cikeas Village has not yet felt the aspect of change:

"The obstacles are competence and numbers, so the village really feels assisted and helped. The village embodies the *perpu*; we must refer to the many *perpu*, while the educational background in the village apparatus is very minimal." (Ridwan)

Based on the interview excerpt above, it is known that the competence of mentors is still the biggest obstacle in implementing the mentoring policy. As a result of minimal competence, there is no perceived change for the village government. However, different things can be seen from the results of the companion performance evaluation. Based on the results of the evaluation of the performance of the assistants who were assessed by Hendaya as the Head of the Sukaraja District Government, they gave a fairly good assessment. Based on the provisions of the Village Local Facilitator, it will be assessed by the Village Facilitator, the Camat/Kasi in charge of village assistance, with input from community representatives at the village level through community consultation forums. Based on this, the researcher saw that the performance evaluation assessment should be carried out by the Village Head or village officials. The village head or village apparatus is considered to be the party who knows very well how the existing assistants are performing.

➤ **Bojong Gede Sub-District**

The Village Fund Assistance Policy in Bojong Gede District has not been able to provide significant changes to the village government in the use of village funds. This can be seen from the information obtained by the village government more from the direct DPMD, not from the village facilitators due to the intensity of the arrival of the facilitators that are not too frequent. This of course has an impact on the use of village funds as a whole which becomes less effective. Based on this, the village fund assistance policy has not been able to provide an effective impact on the use of village funds in the Bojong Gede sub-district. This

assistance policy has not been able to influence the target group, which in this case is the village government/

The individual impact on the village apparatus where with the presence of this village assistant the village apparatus does not feel that there is a change. Based on the findings in the field, the existing assistants have not been able to facilitate the stages of program implementation, nor actively participate in meetings or deliberation. Also in terms of coaching related to village administration. The current assistants have also not been able to provide guidance or facilitate the use of village funds more efficiently. The indirect impact has also not been felt by village officials where village assistants are felt to have not been able to stimulate their work spirit

Based on the findings in the field, the mentoring in Bojong Gede Sub-district was not optimal; however, this was unfortunate because it was quite different from the assessment given by the District in the evaluation of the performance evaluation of the facilitators which was carried out every six months. The sub-district is considered less precise in providing an assessment, because it is not in accordance with the reality that occurs in the field. This is contradictory, considering that the objectives of the companion performance evaluation assessment are to:

1. Assessing the performance of professional assistants based on their main duties and functions (Tupoksi);
2. Become a measuring tool for improving performance and become part of the analysis of training needs for companions;
3. Become a tool for enforcing work rules;
4. Become an objective basis for promoting village, sub-district, and district level facilitators to a higher level;
5. To be an objective basis for giving warnings, preconditions for continuing the contract, and or termination of employment (PHK).

In the mentoring performance evaluation assessment scheme, the assessment is carried out by the Village Facilitator and the Camat/Kasi in charge of village assistance, with input from community representatives at the village level through community consultation forums. The Community Consultation Forum (FKM) as outlined in the Minutes aims to provide an assessment of PLD. The FKM participants consist of the Village Head, BPD, community leaders and women leaders which are conducted at the end of each Evkin period. however, the phrase “with input from community representatives at the village level through community consultation forums” is in fact, based on research results, not effective. Based on this, the evaluation or evaluation of the performance of the companion should prioritize the assessment of the Village Head and Village Apparatus. This is because the village, in this case the village government, is the user of the village assistant, so they know much more about the performance of the existing assistants, so it is hoped that the assessment is in accordance with the circumstances or facts that occur in the field, not the sub-district which according to the author, does not really understand the actual performance of the existing companion.

## CONCLUSION AND SUGGESTION

Mentoring in Parung District has an impact on effectiveness the use of village funds which provide benefits to the village government inregarding the use of village funds. Although there is only 1 (one) Village Facilitator, but the village government has felt that there have been changes since presence of the companion. They feel helped when there are difficulties or lack of understanding regarding the administration and implementation of the use of village funds. Assistance in Sukaraja District has not yet had an impact on effectiveness and efficiency of the use of village funds. Bojong Gede District has companion that is sufficient to have an impact on the effectiveness and use village funds, but it is not yet optimal.



Some suggestions that the author can give include:

1. The government must be more selective in conducting the Recruitment of Assistant Personnel. This is because based on the findings there are several companions who really have no previous experience in education or empowerment society. So that it produces a lot of assistants who are not ideal. The assistant must clearly have experience in the field of organization community or community empowerment. Recruitment should be submitted to each district, and then each district provides recommendations of people who do have qualifications based on the provisions.
2. It is necessary to immediately increase the companion quota; this is because the minimum number of companions is the biggest cause of suboptimal village fund assistance.
3. Prioritize the assistant from the local area. Based on the findings, assistance in the 3 sub-districts has various obstacles, one of which is not from the local area. Existing companions are expected to be local people. So that it is felt to know the characteristics of the area, problems that exist in the area, as well as being one of the driving factors high enthusiasm to develop the region.
4. The Need for Capacity Building for Facilitators & Synchronization of Improvement Materials Facilitator Capacity with Village Apparatus
5. Funding for capacity building for PD and PLD will be given more attention.
6. Capacity building efficiency. Bogor Regency, which is quite wide, makes obstacles in increasing the capacity of PD and PLD. Should be made training or IST (in service training) in each region. TA visiting the regions so that PD and PLD do not have to travel long distances to reach their destination DPMD, to be more effective and efficient.
7. Assistance from upstream. The current companion always arrives when the village government has finished making the village government work plan (RKPDs). This is considered by the researcher to be inappropriate, because the companion becomes less know the plans that have been made by the village government. Should process mentoring starts from upstream (planning) to realization. So that the mechanism for monitoring the use of village funds can be comprehensive, and clearly know if there are plans that are not realized. Village head is a political office, has constituents, it is feared in the midst of change.

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