

Improving Management Performance of Village Development by Encouraging the Implementation of Village Fund Policy

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Abstract:

The policy intended has implications for the village funds management, especially villages in Banjarnegara Regency. It is because of the geographical location of villages, the community and government support the tourist village development.

In this research, the public policy implementation is in the form of bureaucratic policy. Therefore the theory used were the policy model by Edward III by using four variables that have important roles in achieving successful implementation, namely: 1) communication; 2) resources; 3) disposition; and 4) bureaucratic structure. The research design was by using descriptive qualitative research method. Descriptive research is a research directed to provide symptoms, facts or events systematically and accurately, regarding the characteristics of a population or a particular area. The implementation of village funds is really intended for the realization of villages and village community that are advanced, strong, independent and prosperous.

Keywords: Policy implementation, village funds management, tourist villages.

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A. INTRODUCTION

To realize an orderly, transparent, accountable, and quality village fund management (Andriyansah et.al, 2017), the government and regional governments are given the authority to impose sanctions in the form of delays in channeling fund if there is no report or delay in submitting the report. In addition, the sanction is also reduction of village fund if the use of it is not in accordance with the priority of the use of village funds, general guidelines, and technical guidelines for activities.

Since the issuance of Government Regulation Number 22 of 2015 regarding Amendment to

Government Regulation Number 60 of 2014 regarding Village Fund sourced from State Revenue and Expenditure Budget, village community may have a good chance.

The mount of fund for the state budget is one billion rupiah. In reality, the amount of fund is given in stages by streamlining the village-based programs equally and equitably. 2015 is the year when the village fund began to be budgeted. Beside the year is a transitional year from the era of Susilo Bambang Yudoyono regime to the elected government as a result of the 2014 election.

The Banjarnegara Regency Government quickly responded the policy in through the arrangement of Local Regulation (Perda) related to village finance and village income sources. The regulation is the Local Regulation of Banjarnegara Regency Government Number 6 Year 2017 regarding Financial Position of Village Heads and Village Officials and the Local Regulation Number 7 Year 2017 regarding Village Income Sources. Previously, in the 2016 Local Regulation regarding the mentioned village fund, the arrangement is only in form of Banjarnegara Regent Regulation. With various regulations that are relatively new, there are various obstacles and adjustments in the real implementation.

In august, 2017, according to the source from Satellite Post, the absorption of village funds in Banjarnegara Regency was not optimal. There was still 128 billion rupiah out of 214 billion rupiah of village funds in 2017 which have not been absorbed. This data was revealed in the socialization of the government oversight and security and village development by the District Attorney's Office of Banjarnegara Regency.

B. LITERATURE REVIEW

Village Fund Policy and Management

In terms of epistemology, the term policy comes from the word "policy" in English. However, most of people think that the term of *kebijakan* (policy) is equal with the term of *kebijaksanaan* (wisdom). Anderson (2014) defines policy as a deliberate action taken by actors regarding the problem being faced. Meanwhile, Breton, A. (1998) defines policy as an action that leads to goals proposed by a person, group or government in a particular environment in connection with certain obstacles while looking for opportunities to achieve goals or realize desired goals.

Based on the above definitions, policy contains an element of actions to achieve the goal. Generally, those actions are to be achieved by a group or government. On the other side, policy also has obstacles in its implementation. However, opportunities must be found out to realize the desired goals.

Policy implementation is an important aspect of the entire policy process. The purpose of policy

cannot be achieved if it is not well prepared and planned (Widodo, 2010).

Policy implementation according to Howlett and Ramesh (1995) is "*defined as the process where by programs or policies are carried out; it denotes the transition of plans into practice*".

Meanwhile policy implementation according to Edwards III is actions taken by government to achieve the goals set in a policy decision. However, they firstly must also assess whether the policy affect a bad impact or not for the community. It aims to avoid conflicts between both parties. Generally, policy implementation is the way to achieve purpose of policy itself. Lester and Stewart as cited by Winarno state that policy implementations an administrative tool where actors, organizations, procedures, and techniques are used to implement the purpose of policy.

In conclusion, policy implementation is an action to provide useful impact in the form of laws, government regulations, regent regulations, and policies made by government institutions in the life of the people and of the nation.

Policy Implementation

There are several models of public policy implementation, which are policy implementation according to George C. Edward III (1980), Van Meer and Van Horn (1975), and *The Communication Model of Intergovernmental Policy Implementation* by Goggin, Bowman, Lester and O'Tole, Jr.

In this research, public policy implementation is in the form of government regulation which is a bureaucratic policy. Therefore, the theory used is the policy implementation model by Edward III by using four variables that has important roles in the success of implementation. The four variables are: 1) communication; 2) resources; 3) disposition; and 4) bureaucratic structure.

First, communication requires to be done. In this case the goals and targets of policy can be transmitted to the target group so that distortion of implementation can be reduced. Resistance is possible to happen if the goals or objectives of policy are unclear or even unknown for the target group. There are three important things in the communication process, namely transmission, clarity, and consistency; Second, resources

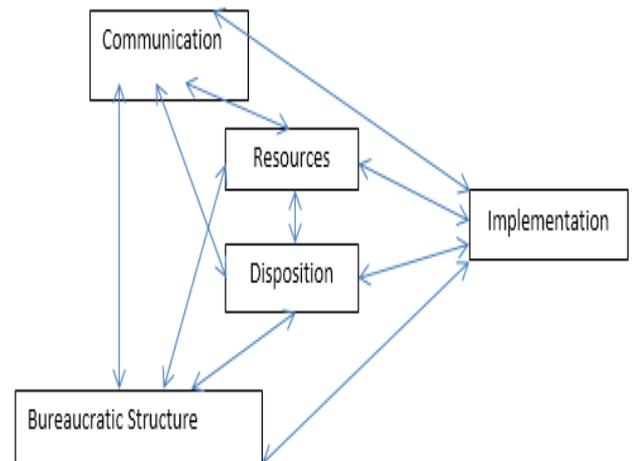
supporting policy implementation process consist of staff (with staff (with sufficient numbers and competencies), authorities, relevant and sufficient information, and availability of facilities needed; Third, disposition shows implementers' attitude. Good attitude will lead them to implement the policy well like what the policy maker wants; and Fourth, bureaucratic structure in implementing policy has an important role. Standard Operating Procedure (SOP) is important to be used because it can optimize the available time and can function to uniform officials' actions in complex and wide-spread organizations. Therefore, great flexibility and similarity in the regulation implementation can be achieved.

Those four variables influence each other's existence and also each sub. Although there are still many aspects that can be stated, Edward III still focuses on the direct influence of those variables on policy implementation. They are related each other in achieving the purpose and target of policy. In addition, those variables work together to achieve goals and one variable will greatly affect other variables. For example, dishonest implementers will easily do the mark up and corruption of village fund management so the program cannot be optimal. This means that the community who are supposed to use the fund cannot achieve welfare because it used by the implementer. The implementer's characteristic that is undemocratic will greatly influence the program's socialization process to village community. In other words, the goals and objectives cannot be achieved.

The policy model by George C. Edward III can be described as follows:

Figure 1

POLICY IMPLEMENTATION MODEL BY EDWARD III



Source : Edward III 1980

Source : Edward III 1980

Based on the explanation above, policy implementation model by Edward III can be used as theoretical basis that is broader and deeper to support the research questions which are related to the Implementation of Government Regulation Number 22 Year 2015 regarding Amendment to Government Regulation Number 60 Year 2014 regarding Village Fund sourced from the State Revenue and Expenditure Budget in Banjarnegara Regency.

The research theoretical framework of the implementation can be described in the table as follows:

Table 1
THEORETICAL FRAMEWORK APPLICATION OF CONCEPTUAL MODEL BY EDWARD III

PERSPECTIVE IMPLEMENTATION OF VILLAGE FUND POLICY FOR TOURIST VILLAGE IN BANJARNEGARA REGENCY

NO	ASPECT	SCOPE
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1.	1) Communication	<p>a. Who are the implementer and target group of the policy in Government Regulation No.22 Year 2015?</p> <p>b. How was the socialization of the policy in Government Regulation No.22 Year 2015?</p> <ul style="list-style-type: none"> - Methods used - Communication intensity
	2) Resources	<p>c. How was the implementer's ability in the policy in Government Regulation No.22 Year 2015?</p> <p>a.</p> <ul style="list-style-type: none"> - Academic Degree - Level of understanding of the goals and objectives as well as the application details of the program - Ability <p>b. How is the availability of village funds?</p> <ul style="list-style-type: none"> - How much village funds are located - Prediction of the village funds strength and amount of costs for policy implementation
	3) Disposition	<p>What is the character in implementing the policy?</p> <ul style="list-style-type: none"> - The level of commitment and honesty: can be measured by the level of consistency between the implementation of activities with the policies that have been set. The more consistent with the policy, the higher commitment of the policy itself. - Democratic Level: can be measured by the intensity of the executor conducting a village deliberation process facilitated by village government, village consultative body, and elements of village community when compiling village RPJM, RKP and finding solutions to the problems encountered and conducting discretion that is different from the policy in order to achieve the objectives and policy objectives.
	4) Bureaucratic Structure	<p>a. Is there any SOP that is understandable?</p> <p>b. How is the structure of village funds management organization?</p> <ul style="list-style-type: none"> - To what extent are the control ranges between leaders and subordinates in implementing organizational structure? The more distant means more complex, bureaucratic and slow to respond to the development of policy implementation.
2.	Obstacles	<p>What obstacles are encountered in the implementation of Government Regulation Number 22 Year 2015 regarding Amendment to Government Regulation Number 60 of 2014 regarding Village Fund sourced from State Revenue and Expenditure Budget in Banjarnegara Regency.</p>
3.	Efforts	<p>What efforts are being made to overcome the obstacles encountered in the implementation of Government Regulation Number 22 Year 2015 regarding Amendment to Government Regulation Number 60 of 2014 regarding Village Fund sourced from State Revenue and Expenditure Budget in Banjarnegara Regency.</p>

Source : Indiahono (2009) and researcher team creation

C. RESEARCH METHOD

The design used to solve this problem is descriptive qualitative research method. Descriptive research is a research directed to provide symptoms, facts or events systematically and accurately, regarding characteristics of a population or a certain area (Riyanto, 2015). Therefore, this research method aims to describe systematically certain facts, characteristic, or fields in a factual and accurate way.

D. DISCUSSION

The organizational structure under the Regency Government is in the form of eighteen Offices and three Agencies. In accordance with the research topic, it is very closely related to Community and Village Empowerment Office of Banjarnegara and Regency and Tourism and Culture Office of Banjarnegara Regency.

The main tasks and functions of those offices are as follows:

Community and Village Empowerment Office of Banjarnegara Regency

Main Tasks and Functions:

- a. Community and Village Empowerment Office of Banjarnegara Regency is led by the Office Head who helps a Regent in implementing governmental affairs in the field of community and village empowerment that become the regional authority and the task assigned to the region;
- b. To carry out the above tasks, Community and Village Empowerment Office implements the functions; Policy formulation in the fields of village government and administration, community institutions in rural areas and rural spatial planning; and implementation of policy coordination in the fields of government and village administration, urban community institutions, institutions and development of the use of appropriate technology and development of rural areas and rural spatial planning;
- c. Policy implementation in the field of government and village administration, village and sub-village community institutions, institutions and development of the use of appropriate technology and development of rural areas and rural spatial planning;
- d. Policy Guidance and facilitations in the field of government and village administration, village and sub-village community institutions, institutions, development and use of appropriate

- technology, as well as development of rural areas and rural spatial planning;
- e. Monitor, evaluation, and report in the field of government and village administration, village and sub-village community institutions, institutions and development of the use of appropriate technology and development of rural areas and rural spatial planning;
 - f. Implementation of secretary functions, control in UPTD task implementation, and Implementer.

Regency and Tourism and Culture Office of Banjarnegara Regency:

Main Tasks and Functions:

Assist a Regent in implementing governmental affairs in the field of Tourism and Culture that become the regional authority and the task assigned to the region.

The tasks and functions are as follows:

- a. Policy formulation in the field of tourism destination, tourism marketing, institutions and human resources for tourism and culture;
- b. Implementation of policy coordination in the field of tourism destination, tourism marketing, institutions and human resources for tourism and culture;
- c. Policy development and facilitation in the field of tourism destination, tourism marketing, institutions and human resources for tourism and culture;
- d. Monitor, evaluation, and report in the field of tourism destination, tourism marketing, institutions and human resources for tourism and culture;
- e. Control in UPTD task implementation
- f. Implementation of other official functions provided by the leader, according to their duties and functions.

Both offices in Banjarnegara Regencies are associated with the research topic. In this case, villages in Banjarnegara

Regency are more potential to be tourist village. Therefore, it is in line with the main tasks and functions of those offices that have roles to manage and develop tourist villages in Banjarnegara Regency.

According to the information obtained from Community and Village Empowerment Office of Banjarnegara Regency, Kalilunjar Village, Gentansari Village of Tampomas tour and Giritirta Village of Curug Hot Water tour are selected.

One of the main tasks and functions of Community and Village Empowerment Office is policy implementation in the field of government and village administration. In accordance with the visions of Banjarnegara Regency: Dignity and Prosperity – in particular the relevance of the economic sector will be related to the third Nawacita, building Indonesia from the boundary by strengthening regions and villages within the framework of a unitary state. The context of development intended is not only about physical development but also human resources development as the driving force of village development which is associated with local economic potential development through Village Owned Enterprises (BUM Desa).

Banjarnegara Regency consisting of 266 villages has 75 Village Owned Enterprises that are registered, has legal basis (Village Regulation), as well as business units. Various fields managed by the villages are trade, savings and loan, animal husbandry, agriculture, and the one that being promoted, tourist village. Village Owned Enterprises has the authority to develop business units or maximize the potential in each village, such as Gemplang Village, Mandiraja District that has popularized *Bukit Watu Sodong*, as natural tourist destination that relies on selfie spots and delicious durian cuisine.

Various potentials consist of natural resources, human resources, and budget allocated from Village funds, ADD, Financial Aid of Central Java Province, Village Original Income, other income sources, are the media that can be utilized

for prosperous society. However, there are some obstacles that have to be solved, such as limitation in human resources in terms of quantity or quality, regulatory factors that are not yet maximal and external factors such as “threat” of certain parties and unstable natural conditions of Banjarnegara Regency. Those obstacles are quite challenging (Sunarsih, 2020).

The framework of Table 1 used in this research is policy implementation of village funds for tourist villages’ development in Banjarnegara Regency. The essence of content materials in this government regulation (Government Regulation Number 22 Year 2015 regarding Amendment to Government Regulation Number 60 Year 2014 regarding Village Fund sourced from the State Revenue and Expenditure Budget) is intended to ensure that there is no gap among villages over the amount of funds received by each village, so that it becomes more suitable and fair. Therefore, the meaning of implementation in this government regulation research is the existence of equitable and fair village funds by considering the following principles: a) Transparent; b) Accountable; c) Participatory; and d) Discipline in Budgeting. Furthermore, the principles of justice, village typology, and geographical, sociological, anthropological, economic and ecological characteristics that is unique, changes or development in village progress, and priority needs (prioritizing urgent village interests, is more required and directly related to the interest of most village community).

The three villages that have the potential to become tourist villages in this research are Kalilunjar Village, Gentansari Village, and Giritirta Village. The designation of those villages is referred to as the distance criteria from the center of Banjarnegara Regency to each village. The village with the closest distance is Gentansari Village and, moderate distance is Kalilunjar Village and the farthest distance is Giritirta Village. When heading to Giritirta Village it will pass Kalilunjar Village. Those villages are expected to be the national level icon after receiving province level icon (Central Java Province).

The researcher team analyzed the data by referring to the theory presented by Edward III. Thus, the

research aspects, obstacles and efforts are as follows:

1. Communication

Communication is a very important activity in policy implementation process due to human is the communication target, not machine. There are three important points; information transmission (whether it has been delivered or not), information clarity, and consistency. Communication of village funds management policy aims to deliver the message by the communicator to be understood and obeyed. Based on the results of the field research (Kalilunjar Village, Gentansari Village, and Giritirta Village), the transparent principle is categorized in implementing village funds management. It can be seen from billboards about village funds management (containing village income, village expenditure allocated for various fields of the implementation of community development and empowerment.

Meanwhile, in terms of the accountable principle, community is given access to see and criticize whether the activities implementation in four fields (community development, community empowerment, and village government development and implementation) are in line with the amount of funds budgeted. In addition, the government regulation related to village funds management is already appropriate. The regulation obliged the actors to present budget details to the public. It aims to let community know the amount of budget in a year and the purpose of budget allocation. Communities in each village are satisfied with the information delivery related to the amount of village funds and its use in various activities.

2. Resources

Resources supporting policy implementation process consist of staff (with staff (with sufficient numbers and competencies), authorities, relevant and sufficient information, and availability of facilities needed. Sources of organization consist of staff, information, authority, facilities;

building, equipment, land and supplies. Generally, main requirement to realize an advanced and independent community in an area is not the availability of abundant natural resources, but human resources quality that is more important and decisive.

Based on the result, resources have a fairly good level of ability in managing village funds. The level of resource capability is embodied in the policy of four priority areas of village development activities that include the field of community development, empowerment, development implementation and village government.

In the field of community empowerment, it can improve the economy of village community, for example processed food made from snake fruits Fressituk mineral water replenishment business in the form of BUMDes Kalilunjar, Kalilunjar tourist village of "Bukit Asmara Situk" so that it become an icon of Central Java Province.

Other activities that include in this field are increasing the capacity of community institutions, empowering posyandu UP2K and BKB (Ftimah, F, *et. al*, 2019).

Meanwhile, in the field of community development which are the implementation of security and order, youth and sports development, PKK women's organization development, arts and socio-cultural development, early childhood education activities, and village community institutions development.

The most dominant village expenditure is in the field of physical construction that reaches 75.9% of the total village expenditure that is used for construction of *lurung* and *talud* roads, agricultural business line, physical infrastructure, multipurpose buildings, sanitation facilities, healthy latrines and bridges. Meanwhile, in the field of village government, there is only 21.2% of the total village expenditure. By the percentage of budget allocation for each village, according to the policy set out in Government Regulation Number 43 Year 2014 in Article 10, the point is at least 70% of funds for village government, implementation of

village development, village community development and empowerment. There are a maximum of 30% of funds for fixed income and allowance for village heads, officials, government operations, allowances and operations of the Village Consultative Body, and incentives for neighborhood and community residents.

3. Disposition

Disposition shows implementers' attitude. If they have good attitude, they will be able to run the desired policy. If they attitude and perspective differ from decision making, then the process will be more difficult. Even though adequate and sufficient facilities and infrastructures are available, they tend to have attitude and behavior that are not expected by the policy content. Thus such conditions will greatly hamper the policy implementation process.

From the result, it can generally be said that the village government's attitude and behavior in managing village funds are quite good because the existing system does indeed encourage changes in behavior. In the community's opinion, it is very concerned about the needs of the village community. This is evidenced by the implementation of village spending allocated to the fields of: implementation of community development and empowerment; development and village government. This can be seen from the amount of village expenditure allocation, as a comparison of the budget for village administration (fixed income and village official allowances, office operations, RT RW operational activities, and other office activities). The overall budget amount is only 21.2%, whereas for the implementation of development reaches 75.9%, most of the development funds are for community needs.

In the implementation of development in each village involving the village community, namely simple labor intensive piping, mutual cooperation to clean irrigation, even the women of village

community are also involved in village roads construction.

4. Bureaucratic Structure

The bureaucratic structure in charge of implementing policies has an important role in its implementation. One of the important structural aspects of every organization is the existence of standard operating procedures. It can affect the effectiveness or ineffectiveness of a policy implementation changes in village government has brought improvements to the progress and independence of the village and its community.

With the enactment of Law Number 6 of 2014 concerning villages and various derivative policies in the form of government, regional and various ministerial regulations related to village funds, the state has legally recognized the existence of villages throughout Indonesia. This recognition is more complete when the village is given autonomy to exercise local scale authority and is given a budget in the form of village allocation fund sourced from APBN. A number of these change brought improvements in village funds policy implementation, particularly the research results in three villages in Banjarnegara Regency. The bureaucratic structure in the three control villages is not so far away. The village head directly supervises three section heads namely the section of service, welfare, and government. Each section head operates itself on a laptop and has no staff. The village secretary is in charge of the heads of Administration and general affairs, the head of financial affairs, and the head of planning affairs also has no staff, except the head off administration and general affairs. In general, the aspect of bureaucratic structure is very supportive in the implementation process in each village.

E. CONCLUSION

Based on the research result and discussion, the implementation of Government Regulation Number 22 Year 2015 regarding Village Fund sourced from the State Revenue and Expenditure Budget in Banjarnegara Regency (Kalilunjar Village, Gentansari Village, and Giritirta Village), are well implemented. However there are several aspects that can be explained, as follows:

1. Communication

The communication aspect of village funds policy by installing billboards of budget allocation is already appropriate (in front of village office). However, they have not been installed yet in the edges of roads so that they can easily be seen by community. By considering the potential of the villages to be tourist villages, the website management is not yet maximal.

2. Resources

The resources aspect is not yet optimal, especially related to the quantity and quality of village officials and also office infrastructures. The lack of public accommodation to tourist village and community awareness of mutual cooperation is also not yet optimal.

3. Disposition

The disposition aspect is already in line with the expectation, where government officials' behavior and attitude of those villages in managing village funds are in favor of the community, especially in terms of meeting the priority needs of village community related to development programs and the field of community empowerment. However policies on the Center about managing village funds often change. It makes them confuse in implementing intended policy.

4. Bureaucratic Structure

There is no control in the bureaucratic aspect occurs in each village by the village head and the secretary, as well as officials. The average numbers of

village officials are 12 and they work without staff. Village fund management has been implemented well. The villages have the potential to be tourist village in the province and national level.

F. SUGGESTION

Based on result conclusion of this research, there are following suggestions expected to improve village funds management in each village in Banjarnegara Regency, as follows:

1. Communication

Installation of village funds allocation billboards related to village income and village expenditure is not only done in front of the village office, but also in the edges of roads that can be easily seen by community so that the principles of transparent and accountable are more optimal.

Besides, village website management needs to be optimal. Therefore, one of the professional staffs is required to download and uploads various activities programs in the field of the implementation of community development, empowerment, establishment and village government.

2. Resources

The competence and numbers of village officials must be increased (staff in the division of Planning, Finance, and Administration and Public Affairs). Seminars and trainings are also important to increase the competence in managing village funds. In addition, to speed up the preparation of SPJ and reports on village funds implementation and reduce errors in making documents, it is necessary to make a computer application system that enables data accuracy and speed. Therefore, office facilities and infrastructures need to be added and improved such as computers, internet networks and other supporting facilities. Furthermore, public transportations as the accommodation to the tourist villages need to be improved. It

will increase the number of tourists to visit tourist villages.

In terms of village officials, they need to improve socializations to the community related to village funds management implementations, laws related to the village in general. The policy will help to realize advanced, strong and independent community.

3. Disposition

Law Number 6, Year 2014 regarding Village has provided space for village government to implement great development of village by utilizing available village resources and their authority. The policy is followed up by using government regulation, regent regulation, and village regulation to optimize the use of village funds as mandated in the law. Therefore, various policies especially about government regulations issued by the government must not be changed. It is because of the long duration of its implementation, especially in village funds management.

4. Bureaucratic Structure

By considering the potential of the three villages in this research, institutions related to tourism management are supposed to be more intense in conducting the development (Tourism and Culture Office & Village and Community Empowerment Office in Banjarnegara Regency). Therefore, cooperation and mutual trust among parties are required so that village development based on community empowerment is based on the principle of one mainstay product village (tourist village) can run well. One of them is by presenting pilot villages from fostered villages that have succeeded in increasing community welfare so that advanced, strong and independent community village can be achieved.

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