

Effectiveness of Stages in Village Fund Management (A Case Study on Implementation of Village Fund Management in Oenino-South Timor Tengah)

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Abstract

Objective of the study is to describe and analyze (1) effectiveness of village fund management in Oenino, South Timor Tengah, and (2) inhibiting factors in village fund management in Oenino, South Timor Tengah. This qualitative study used a case-study approach. The focus of this study was 1. to measure effectiveness of village fund management using 4 approaches, (Robins (1994: 58) namely: (1) goal-setting approach; (2) systems approach; (3) constituent approach, and (4) competitive advantage approach. 2. Supporting and inhibiting factors in implementation of village fund management in Oenino, South Timor Tengah. The setting of the study was all villages in Oenino, South Timor Tengah. Informants was selected based on purposive sampling technique, and the data collection techniques were interview, documentation, and observation. The data analysis technique was Miles and Huberman's Interactive Model. The method for validity testing was triangulation. The findings showed that effectiveness of village fund management in providing contribution to the society in Oenino, South Timor Tengah can be measured based on physical development and public empowerment. However, facilities the society can take advantage of the most were ones supporting agricultural programs, roads, clean water, health programs for instance Integrated Healthcare Center and Village Health Posts, and early childhood education program. Meanwhile, public empowerment which aimed to develop public-owned productive business is allocated for physical development for instance building houses, soccer field, public toilets, Integrated Healthcare Center cadre training and others that have yet to meet development of public-owned productive business. As the result, when explained further, the shift from public empowerment program to infrastructure development prevents society from working together.

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BACKGROUND

Central and regional government institutions are responsible for planning, implementation and supervision toward village fund management based on their levels. Village is given an ample opportunity to manage its own governance and carry out development program that aims to improve welfare of village society. As an addition, village government is expected to work independently in maintaining its governance and resources, including village budget and village asset management. This comes with an enormous responsibility. Therefore, village government should apply accountability principle, where in carrying their functions village government is responsible to community members.

Village government should work effectively. It means it has to meet an estimated target in a timely manner. Ya'kub (1984:39) stated that "work effectiveness is a situation that allows management to show how successful an organization is in meeting an estimated target." In other words, management should be able to help organization achieving its goals.

Village government is responsible for making Realized Village Fund Implementation Report and Realized Village Fund Implementation Accountability Report. Information these reports contain is obtained from one village fund management cycle, which starts from planning and budgeting; implementation and administration to reporting and accountability. In planning and budgeting stage, village government should involve village council (Badan Permusyawaratan Desa, BPD) to design programs and activities that acknowledge not only village community need and interest but also resources a village has. Besides that, village government should keep record, at least making financial report representing village government accountability. However, human resources village government has are still lacking. Village government has yet to establish a standard operating procedure or facilities and infrastructure for village fund management either. Furthermore, very few village community members are interested in how village funds are spent.

Since implementation of Village Fund from 2015 to 2017, an issue in village fund management in Oenino, South Timor Tengah is delay in Village Regulation issuance, which results in a delay in implementation of physical activities, administration affairs, Village Fund reporting and accountability reporting.

The following is information on Village Fund Management in Oenino between 2016 and 2017.

Table 1.1. Steps in Village Fund Management in Oenino, South Timor Tengah during 2016 and 2017 Fiscal Year

No	Village	Village Fund Management					
		Establishment of Village Regulation on Village Fund		Finalization of Physical Activities		Accountability Report	
		2016	2017	2016	2017	2016	2017
1.	Oenino	8/6/2016	12/6/2017	Feb 2017	March 2018	March 2017	May 2018
2.	Neke	21/7/2016	13/7/2017	March 2017	July 2018	March 2017	July 2018
3.	Pene Utara	7/7/2016	9/7/2017	Feb 2017	June 2018	March 2017	July 2018
4.	Niki-niki Un	6/7/2016	12/6/2017	Feb 2017	June 2018	March 2017	July 2018
5.	Hoi	15/7/2016	15/6/2017	Feb 2017	March 2018	March 2017	May 2018
6.	Abi	18/7/2016	10/7/2017	Feb 2017	April 2018	March 2017	May 2018
7.	Noenoni	6/6/2016	7/7/2017	Feb 2017	May 2018	March 2017	May 2018

Source : Regional Office of Oenino, South Timor Tengah, 2019.

Table 1.1. showed some issues village government encountered in 2016 and 2017 village fund management. One of which is delay in establishment of village fund. In general, it takes village government one month to establish village fund (January of the current year). However, it took Regional Office of Oenino six months to complete this process. 2016 and 2017 Oenino village was established in June and July. As the result, the village government was unable to meet its estimated targets, more particularly building infrastructure and facilities. It affects village fund disbursement in the following stage and as the result, village budget implementation is carried out at the end of 2016 and 2017.

Based on village fund management cycle, village regulation on Village Fund should be established by January of the current year and all physical programs should be completed by December 31 of that year. Village fund implementation accountability report should be finalized by January 10 the following year. Oenino village government has yet to follow this cycle. Therefore, the authors are interested in describing effectiveness of village fund management in Oenino, South Timor Tengah Selatan. This study focuses on factors that cause delay in Village Fund establishment in all villages in Oenino, South Timor Tengah.

Table 1.2. Village Fund Caps in Oenino, South Timor Tengah in 2015

No	Village Name	Source of Funding			Total Revenue
		ADD	DD	BHP	
1.	Neke	248.978.088	271.345.540	4.541.676	524.865.304
2.	Pene Utara	292.920.213	282.598.786	5.668.884	581.187.883
3.	Noenoni	280.931.724	279.528.625	5.400.394	565.860.743
4.	Hoi	325.311.419	290.893.929	5.087.808	621.293.156
5.	Niki-Niki Un	228.106.682	266.000.531	4.123.702	498.230.915
6.	Oenino	236.260.915	268.088.768	3.848.958	508.198.641
7.	Abi	243.538.191	269.952.423	4.416.019	517.906.633
	Total	1.856.047.232	1.928.408.602	33.087.441	3.817.543.275

Table 1.3. Village Fund Allocation in Oenino, South Timor Tengah in 2016

No	Village Name	ADD	DD	BHP	Total Revenue
1.	Neke	265.655.000	608.897.000	4.430.000	878.982.000
2.	Pene Utara	315.561.000	632.612.000	5.872.000	954.045.000
3.	Noenoni	303.321.000	626.795.000	5.733.000	935.849.000
4.	Hoi	350.700.000	649.309.000	5.026.000	1.005.035.000
5.	Niki-Niki Un	244.485.000	598.836.000	4.380.000	847.701.000
6.	Oenino	253.563.000	603.150.000	4.116.000	860.829.000
7.	Abi	262.380.000	607.340.000	4.663.000	874.383.000
	Total	1.995.665.000	4.326.939.000	34.220.000	6.356.824.000

Source : Regional Office of Oenino, South Timor Tengah, 2019.

Table 1.2 and 1.3 showed that village fund allocation from 2015 to 2016 is increasing, however village

government of Oenino was unable to meet several targets. It is caused by a delay in village fund stipulation.

Table 1.4. Allocation of Unspent Fund (Silpa) from 2015 to 2017

No	Village	Silpa from 2015	PAD	Total Revenue in 2016	Budget Implementation	%	Ratio (Silpa in 2017)
1.	Neke	109.532.183	1 million	989.514.183	779.022.019	78.7	210.492.164
2.	Pene utara	79.928.124		1.033.973.124	844.022.687	81.6	189.950.437
3.	Noenoni	102.330.181		1.038.179.181	899.754.800	86.7	138.424.381
4.	Hoi	113.693.156		1.118.728.156	906.415.450	81.0	212.312.706
5.	NikiNiki un	123.801.053		971.502.053	773.865.181	79.7	197.636.872
6.	Oenino	121.271.385		982.100.385	813.089.268	82.8	169.011.117
7.	Abi	107.394.572		981.777.572	755.175.112	76.9	226.602.460
	Total	757.950.654		7.114.774.654	5.771.344.517	81.1	1.344.430.137

Source : Regional Office of Oenino, South Timor Tengah, 2019.

Table 1.4 showed that unspent fund from 2015 to 2017 does not match its budget allocation. The amount of 2015 unspent fund for 2016-2017 fiscal year is similar to that of 2016 budget allocation.

Table 1.5. Village Fund Allocation in Oenino South Timor Tengah in 2017

No	Village Name	ADD	DD	BHP	Total Revenue
1.	Neke	266.089.000	778.216.000	3.500.000	1.047.805.000
2.	Pene Utara	313.052.000	807.443.000	4.224.000	1.124.719.000
3.	Noenoni	300.239.000	799.469.000	4.328.000	1.104.036.000
4.	Hoi	347.669.000	828.988.000	4.021.000	1.180.678.000
5.	Niki-Niki Un	243.784.000	764.334.000	3.188.000	1.011.306.000
6.	Oenino	252.498.000	769.757.000	3.030.000	1.025.285.000
7.	Abi	260.276.000	774.598.000	3.365.000	1.038.239.000
	Total	1.983.607.000	5.522.805.000	25.656.000	7.532.068.000

Source : Regional Office of Oenino, South Timor Tengah, 2019

2017 budget planning and programs keep showing a significant increase, and therefore, supervision is needed so that village community members can finish each program based on its target. Based on Oenino village government programs, several programs cannot be implemented due to time restriction.

Table 1.6. Village Program Implementation in Neke Village, Oenino

No	Criteria / Implementation	Realized Budget											
		2015			2016			2017			2018*		
		Target (Rp)	Realized Budget (Rp)	%	Target (Rp)	Realized Budget n (Rp)	%	Target (Rp)	Realized Budget (Rp)	%	Target (Rp)	Realized Budget (Rp)	%
1.	Village Government	212.679.764	189.728.000	89.2	266.827.857	242.659.000	91	255.257.857	251.850.000	98.7	-	-	-
2.	Development	234.545.040	166.724.621	71.1	528.756.361	403.793.019	76	783.469.247	757.463.842	96.7	440.428.769	242.002.450	54.95
3.	Community Development	40.840.000	28.150.000	68.9	39.898.907	29.350.000	74	49.048.907	38.500.000	78.5	-	-	-
4.	Community Empowerment	36.800.500	30.730.500	83.5	154.031.058	103.220.000	67	170.521.153	165.697.100	97	370437020	167.820.200	45.3
	Total	524.865.304	415.333.121	79.1	989.514.183	779.022.019	78,7	1.258.297.164	1.213.510.942	96.4	810.865.789	408.822.650	50.4

Source : Regional Office of Oenino, South Timor Tengah, 2019.

Note: *Target and Realized Budget in Stage I

Table 1.6 showed that Village Budget of Neke village in 2015 was 524,865,304 rupiahs and its Realized Village Budget was 415,333,121 rupiahs which means or at 79.1%. Their ratio was 109,532,183 rupiahs. This occurs every year in all villages in Oenino region. Other villages, regions and even cities/ municipalities hire supervisor to overcome the issue.

As an addition, the authors will also analyze how effective Village Fund management is. It refers to village government ability to allocate Village Fund to improve welfare of community members in Oenino. The authors are also interested in investigating the village community member's participation in establishment of the Oenino Village Fund, for instance initiation, planning, implementation, evaluation, utilization and reporting.

There are several factors affecting village fund management system. The authors also aim to identify supporting and inhibiting factors in village government management in Oenino, South Timor Tengah. These information is central for developing some strategies to optimize village fund management.

LITERATURE REVIEW

2.1. Effectiveness

2.1.1. Definisi Efektivitas

Effectiveness is derived from the word *effective* which means ability to carry out an activity successfully. Effectiveness according to an expert in management Drucker as cited in Handoko (2009: 7) is doing the things right. As an addition, Handoko (2007:7) argue that effectiveness is an ability to determine a target or an appropriate instrument to achieve an estimated goal. It can also mean ability of unit to ask its members to work together and achieve a set of targets, Gibson (1994).

Effectiveness refers to ability to use certain amount of resources, infrastructure and facilities to finish a task in timely manner Abdurahmat (2003: 92). It is accordance with Sondang P. Siagian (2001: 24) that effectiveness is to make use resource, facilities and infrastructure estimated previously to produce goods.

In the context of policy implementation, effectiveness means ability to generate output as a result of policy implementation (Islami, 1997:7). It refers to a process to achieve policy implementation targets.

2.1.2. Approach in Effectiveness

It is used to measure effectiveness of an activity. Starawaji (2009) stated that there are several approach to measure effectiveness, namely:

1. Target approach which measures the extent to which an institution can reach its targets;
2. Resource approach which measures effectiveness based on ability of an institution to obtain various required resources;
3. Process approach which uses efficiency and condition of an internal institution to measure effectiveness.

2.1.3. Measuring Effectiveness

Some of the following theories can be used to measure effectiveness, for example: (1) goal-setting approach; (2) systems approach; (3) constituent approach, and (4) competitive advantage approach, Robins (1994: 58). Goal-setting approach is the most frequent criterion used to measure effectiveness. Steers (1977: 44) argue that effectiveness should be measured based on both univariate (overall achievement, productivity, satisfaction, profit and turnover of employee) and multivariate (measuring effectiveness based on facilities and goals of organization). According to Steers, as cited in Price, effectiveness can also be measured based on combination of the following indicators, namely: (1) adaptability, (2) productivity, (3) job satisfaction, (4) profitability, and (5) resource-seeking.

2.1.4. Factors Affecting Effectiveness

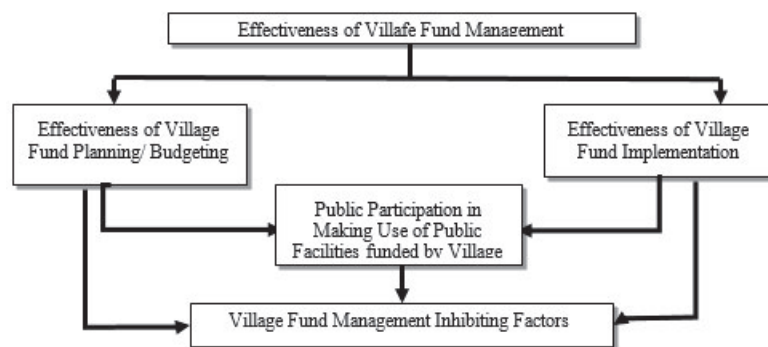
Conceptual framework is used to identify four variables associated to effectiveness: (1) characteristics of an organization; (2) characteristics of environment; (3) characteristics of employees; and (4) policy and management, Steers (1977:209). Based on experts' opinions of effectiveness, it can be concluded that effectiveness is a condition in which goals of an activity or program can be achieved well in a timely manner. Related to the focus of this study, effectiveness refers to implementation of village fund management plan and program based on village management procedures and stages.

2.2. Conceptual Framework

Decentralization results in recognition toward village. Act of 2014 number 6 on village stated that: central government protects and empowers village into a developed, resourceful, independent and democratic as a strong foundation of welfare of community.

Village fund provides ample opportunity for village to develop a realistic development plan that matches both its potentials and its needs. Its amount its pretty significant.

Figure 2.3 Conceptual Framework



2.3. Village and Village Fund Management

2.3.1. Village

Village is an ancient form of community where thousands of individual live together and thus, are familiar with one another; most of these people are farmers, fishermen or run businesses that depend heavily on the nature; one will find close-knit family bond, obedience and social rules there, P. J. Bournen in Nurcholis (2001:4). Bintarto (1983) stated that village is geographical, social, economic, political and cultural manifestation that exists in an area and this area has a mutual relationship with another/other areas. In conclusion, village refers to an area where a number of household lives and develops an independent government system (Head of Village is in charge of this system) or a group of houses outside a city.

2.3.2. Village Fund Management

1. Village Fund Management Concept

Management is a process, method or act of managing. Management is soft skills or skills to achieve a certain goal with the help of others, Sondang P. Siagian (1997: 34). Village Fund is a manifestation of implementation Act of 2014 number 6 on villages. Source of funding of Village Funds is State Fund. Its objective is to develop public facilities and eventually standard of living in rural areas.

Figure 2.1 Village Fund Management Cycle



Village fund is transferred from State Fund through Regional Fund and spent to fund administration system in rural areas, development program, public development and public empowerment.

METHODOLOGY

This study was a qualitative study and its design was a case study. The focus of this study was 1. to measure effectiveness of village fund management using 4 approaches, (Robins (1994: 58) namely: (1) goal-setting approach; (2) systems approach; (3) constituent approach, and (4) competitive advantage approach. 2. Supporting and inhibiting factors in implementation of village fund management in Oenino, South Timor Tengah. The setting

of the study was all villages in Oenino, South Timor Tengah. Informants was selected based on purposive sampling technique, and the data collection techniques were interview, documentation, and observation. The data analysis technique was Miles and Huberman's Interactive Model. The method for validity testing was triangulation.

RESULTS AND DISCUSSIONS

4.1. Analysis on Effectiveness of Village Fund Management in Oenino, South Timor Tengah

Based on the authors' observations, head of villages in Oenino referred to central government guideline in implementation of village fund management. The guideline consists of some stages both village government and community members should go through. It emphasizes on public participation as business owners in those villages. The goal-setting approach, systems approach; constituent approach; and competitive advantage approach lost its meaning without village funds. According to the author, village fund is a manifestation of central government program of which goal is to develop rural areas.

4.1.1. Analysis on Effectiveness of Village Fund Planning/Budgeting

Village government plans its development plan based on middle-term village development plan (RPJM Desa) and annual village development plan (RKP Desa) RPJM Desa is valid for 6 (six) years while RKP Desa is valid for 1 (one) year. RKP Desa is elaboration of RPJM Desa. It is developed based on a discussion which is conducted at least every June each year.

If it runs well, village fund management will benefit rural community members (see Figure 4.4). It requires a competent human resource and a suitable financial procedures. Therefore, government of South Timor Tengah should develop a robust financial system that consists of organization responsible for village fund management, job description of this organization, flowchart and a set of criteria.

4.1.2. Analysis on Effectiveness of Village Fund Budgeting

Some village community members in Oenino have yet been able to take advantage of Oenino village fund. As the result, there is a delay in establishment of village fund. The village community members were not as responsive toward the stages of village fund estimation. There is room we should pay attention to through the stages of village fund establishment and we can continue on amendment of village fund on the current year.

4.1.3. Analysis on Effectiveness of Village Fund Implementation in Village Funds based on Public Empowerment Program

Indirect advantages of village funds are infrastructure building, for instance village road, bridges, early childhood education institution, and integrated healthcare center. The infrastructure has double impact even though some community members have yet to make use of them. Take village road as an example. There are a lot of benefits village community members can get when village government build a new road or repair potholes and cracks on an existing road. Villages in Oenino are getting more accessible as means of public transportation is improving in terms of number and quality. In other words, infrastructure can improve welfare of village community members.

4.2. Factors Inhibiting Effectiveness of Village Fund Management Planning and Budgeting through Village Fund in Oenino South Timor Tengah

4.2.1. Internal Factors

Factor that hinders implementation of village fund for infrastructure building and public facilities are human resource, information, and public participation.

4.2.2. External Factors

Factors that hinder implementation of village fund for public empowerment program (non-infrastructure building program) are human resource, information, and public participation.

CONCLUSION

Effectiveness of village fund management toward welfare of village community members in Oenino South Timor Tengah can be measured based on infrastructure building and public empowerment program. Benefit of village fund the community members experience the most is in the form of infrastructure building, more particularly one related to agriculture, road, clean water and health facilities in the form of Integrated Healthcare Center and Village Health Post, and early childhood education institution. Meanwhile, public empowerment which aimed to develop public-owned productive business is allocated for physical development for instance building houses, soccer field, public toilets, Integrated Healthcare Center cadre training and others that have yet to meet development of public-owned productive business. As the result, when explained further, the shift from public empowerment program to infrastructure development prevents society from working together.

Main factor inhibiting implementation of village fund management in Oenino South Timor Tengah is lack of information on village fund allocation and village fund establishment. Another inhibiting factor is human resource. Very few village government staffs, and village community members participate in creating business

that allows village community members to earn more money. Village community members in Oenino are consumptive and therefore, depend heavily on the government.

SUGGESTION

1. Government of South Timor Tengah through Department of Public Empowerment should make a set of priority prior to allocating village funds to several posts;
2. Supervision team should conduct evaluation on whether or not village government invite village community members to participate in public empowerment program. As an addition, supervision team should make sure village government carry out all targeted activities and conduct activities with different theme in a year;
3. Village government should allocate village fund for public empowerment program of which objective is to create business entity that eradicate poverty and decrease public dependence towards government, instead of spending the fund for building infrastructure and public facilities;
4. Village community members should participate actively in public empowerment program. Active participation allows students to work together and monitor whether or not village fund is allocated effectively.

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LEGISLATION:

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