

Movement of Village Development in Indonesia

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Abstract

Indonesia government seeks to develop the villages. It was done through Semesta Village Development Movement or abbreviated to Village Movement. This research aim is to explore the stages of village development planning and allocation of funding use from village fund (DD) and allocation of village funds (ADD) in village development process and constraints and problems faced of villages in Gresik Regency. The data is collected from 6 villages as research samples. The data is analyzed by technique based on Miles and Huberman (1994), i.e. data reduction, display data, and verification. The research results show that all villages as research sample have done the stages to prepare the village RPJM, Village RKP and Village APB according to applicable regulations. The obstacle of village APB usage is the delayed indicative ceiling to village as the plan basis to allocate funds to several activities in village RKP.

Keywords: Village development, Semesta Development, village RPJM, Village RKP and Village APB.

INTRODUCTION

The vision and mission of Joko Widodo-Jusuf Kalla's government is to prioritize village funds to build a "3T village", backward, remote and remote villages by launching the Semesta Village Development Movement or abbreviated to Village Movement. According to Law No. 6 of 2014 article 83, Villages Area Development are inter-village development in an effort to accelerate and improve the quality of service and empowerment of village communities through participatory approaches implemented in certain per-specified areas established by Mayor/District Leader.

Widadi (2015) discloses several issues concerning the allocation of village funds. Firstly, villages, in particular village heads and their apparatus are not yet well prepared in relation to village fund management and accountability. Second, characteristics of villages in Indonesia are diverse and complex. When the village fund distribution formulation is equated, there is inequality and not effective. Thirdly, most districts in Indonesia, as the village fund distributors from center, have not yet established rules on disbursement, management and accountability of village funds. The funds for villages are diverted in district level. Fourth, from side of national allocation, 2015 village fund is IDR 20.7 trillion is actually not in accordance with constitution amounting to 10 percent of total funds transfer area. Each village of 72,944 villages should receive an allocation of IDR 1.52 billion. However, village currently only gets less than the total village funds in accordance with mandate of constitution. Fifth, from aspect of regional allocation, there is still an inequality of allocation. Sixth, imbalance of local budget transfer budget allocation is sometimes used by unscrupulous politicians, businessmen and elites who are usually called budget mafia. Seventh, accountability will be low because of complexity of accountability from village to district and routine 3 months and very technocratic. Eighth, potential misallocation can happen for large bureaucratic spending in village. It threatens the development budget of infrastructure. APBN and APBD budgets allocate bureaucratic spending up to 50 percent; APBD is also feared to be spent on bureaucratic spending. Ninth, the fund is potentially corrupted for direct local elections.

The preparation of village apparatus should be considered in stage implementation. The burden of village is much heavier than before in addition to providing services to village community (Rini et., 2016; Hashemy and Gaffary; 2017; Huang et., 2017). This is because the village was given the authority to manage large funds independently. Therefore, ability of village apparatus to manage the village funds should be concerned. Fraud in financial statements of a program could be due to unintentional or ignorance in recording and bookkeeping (Michelson and Tully, 2018; Tin and Lee, 2017; Gatto et., 2017).

On one hand, it is undeniable that village apparatus have a good grasp of accounting as well as the level of village apparatus education will affect the implementation of planning ((Hai et., 2016), administration (Guo and Li, 2016) and reporting on implementation of village development using village funds (DD) and Village Fund Allocation (ADD). This will lead to difficulties to prepare village funds reports. The inadequate Human Resources (HR) for preparation of financial statements creates obstacles for financial reporting village (Zhang et., 2016). It need accounting training in order village apparatus understand the village accounting. Therefore, this study aim is to explore the stages of village development planning and allocation of funding use from village fund (DD) and allocation of village funds (ADD) in village development process, constraints, and problems faced of villages in Gresik Regency.

RESEARCH METHODS

The authors use the qualitative research type. Qualitative research is essentially a research method used to examine the condition of natural objects, where researchers are as a key instrument. Data is collected by triangulation method, data analysis is inductive, and qualitative research results more emphasis on meaning than generalization (Sugiyono, 2013: 1).

The sample determination is based on probability sampling technique; this is because qualitative research sees the sampling process as a dynamic population parameter (Mcmillan and Schumacher, 2001: 404 in Djam'an, 2014). Sample selection uses stratified sampling method through non proportional, based on location. Two villages are selected from each sub-district. The research locations are adjacent to Surabaya (Setro and Boteng villages), Lamongan (Ambeng-ambeng Watangrejo and Duduk Sampeyan villages), and Gresik (Sidorukun and Tlogobendung villages). The informants are the village apparatus and related community institutions in Village Mid-Term Development Plan (Village RPJM), Village Government Work Plan (Village RKP) and Village Revenue and Expenditure Budget (Village APB) in each village. Data collection is done by natural setting. The primary data sources are collected through participant observation, interview and documentation.

After the data obtained from field and collected then the next stage is to analyze the data. Data analysis technique is based on Miles and Huberman (1984) in Sugiyono (2013: 91) i.e. data reduction, display data, and verification.

RESEARCH RESULT AND DISCUSSION

Observations and interviews were conducted in six villages: Tlogobendung, Sidorukun, Boteng, Setro, Duduk Sampeyan and Ambeng-ambeng Watangrejo. The research focused on three stages of village development. The planning stage of village development is done in preparation of village RPJM. This starts from Pre Musrebang

(Development Plan Meeting) covering: 1) the formulation of Village RPJM compilers; 2) accommodating the appreciation of village development; 3) analysis of results of village development appreciation and 4) preparing the village RPJM design.

The stages of Musrebang include: 1. village development consultation; 2. drafting improvements to village RPJM design with review results and preparation based on minutes of first village development deliberations and 3. Second village development meetings discuss and agree on village RPJM.

Establishment stages include: 1. The Village RPJM drafting team finalized the RPJM document on asset-based villages and welfare data; 2. the village head shall draft village regulations on village RPJM; 3. Discussion and mutual agreement between village head and BPD to establish Village Rule on village RPJM

Village RKP is the result of village community consultation on programs and activities to be implemented for one year period. Together with Village RPJM, Village RKP becomes the village reference in preparing village APB. The RKP design of village contains plans for implementation of village governance, development implementation, community development and village community empowerment.

Stages in preparing village APB can be done as follows: a) Based on village RPJM and Village RKP makes draft for Village Plan Meeting (Raperdes) Village APB, b) Submit village APB Village Plan Meeting to village head, c) Conduct village meetings with BPD and community, d) Submitting Village Plan Meeting of Village APB to District Head who delegated to sub-district head for evaluation, e) If the sub district does not provide evaluation results, it will be determined by Village Plan for Village APB, f) If revised, it will be refined, g) If no improvement made, Village Plan of Village APB will be revoked, revocation per village by village head and BPD, using the ceiling of previous year's APB.

Below are the findings for six villages as research samples. The discussion is done based to show the condition of each village.

Tlogobendung Village

Tlogobendung village area consists of 4 RW (Neighborhood Group) and 15 RT (Neighborhood). The existence of RT has a meaningful function for service of community's interest, especially in relation to above government level. Institutions at village level i.e. village government, Village Community Sustainability Board LKMD, Village Meeting Board (BPD), Young Activist (Karang Taruna), Religious Groups and Family Planning Education (PKK). The average income level of Tlogobendung villagers are IDR 1,500,000, - per month, with livelihoods identified in several sectors, i.e. small industry workers / home industries, services / trade and others. There are 702 peoples work in industrial sector, 43 people in trade sector, 159 people in service sector, and other sector / home industry are 408 people. There are 1312 people who have a livelihood. Potential natural resources Tlogobendung village is a village in urban areas, close to central government, trade center and educational center. There is religious tourism Tomb of Maulana Malik Ibrahim to provide benefits for village through the original income village (PAD) and for surrounding community. The potential of human resources are the life of people who are relatively regular and customary, age of productive age population with high work ethic of community, maintenance of village culture in problems settlement, participation in village development, life of tradition of work together (*gotong royong*)

and community service, number of productive women's resources that can encourage the potential of home industry, maintain culture of mutual help among the residents, health cadres of both midwives and integrated service (*posyandu*) cadres in each RT.

The RPJM of Tlogobendung village is arranged for period of 2013 - 2019 with regulation of Tlogobendung village number: 01 of 2013. The revision of Village RPJM 2016-2019 is done through Musrebangdes dated December 13, 2015 attended by village head, element of village apparatus, BPD, community groups. Village RPJM revision is based on village regulations Tlogobendung number: 03 of 2015. The basis for village RPJM change is the existence of district / municipal development program plan into village, plan of development program area, proposed plan of village development activity from hamlet or community group has not been implemented been in village RPJM prior to change.

The village development planning meeting was held on 13 December 2015, which was attended by village head, village apparatus elements, BPD, RT, RW, community group representatives. It creates Revised Matrix of Village Development Program RPJM. Implementation of RPJM preparation is based on stages of preparation of village RPJM. The obstacles during the preparation of village RPJM in Tlogobendung are follows:

1. The village apparatus not so active to remind the RT and RW to conduct environment meeting to discuss proposals to village.
2. The condition of village RPJM with a period 6 years sometimes difficult to accommodate all the aspirations of community. It needs revisions to prepare village RPJM.

RKP Tlogobendung village for 2017 fiscal year is set in village regulation of 28 September 2016 number 06 year 2016. The obstacle faced is the lack of active participation from head of RT and RW to submit the proposal in meeting of draft village RKP budget year 2017. Village apparatus should be active to remind the meeting invitation and immediately filled out the proposal form. The second constraint is in village RKP practice prepared at end of year before the budget is used. The third constraint is the lack of preparedness of human resources (HR) in village government in using and accounting for use of village funds that are not small amount.

Implementation of APB village planning at Tlogobendung follows the above stages. Where the design of Village APB budget year 2017 is made after the village regulations on Village RKP 2017 budget year agreed. Funding from village funds amounted to 63% of total funding for 2017 fiscal year, ADD of 20% of total. The largest expenditure from village funds is for construction / rehabilitation of playgroup infrastructure facilities.

Sidorukun Village

The preparation of village RKP in Sidorukun village is essentially the same as the above. The village RKP of 2017 budget year in Sidorukun was conducted in September 2016 by aspiration from RT, RW and community organizations such as PKK, Karang Taruna, Posyandu and others. The village apparatus distributes a circle to fill out the proposal to be discussed. Conditions in field shows that some RT, RW does not hold the meeting, proposals submitted in village RKP draft meetings tend to be on initiative of RT and RW head without any community consultation. As a result the proposals submitted by RT / RW heads are subjective and do not explore the aspirations of their citizens. To overcome such conditions the village head and village apparatus try to direct the development plan and what empowerment will be done in order all areas in RW enjoy the funding distribution obtained by village as field need. Village RKP budget year 2017 at Sidorukun village was set on September 29, 2016. The Sidorukun Village Government Work Plan for 2017 budget year shows the types of activities, targets / benefits, implementation time, costs and sources of financing, implementation patterns and implementation plans. RKP of Sidorukun village more detail and complete than Tlogobendung village.

The basis of village APB is the programs plan and activities as outlined in Village RKP and budget ceiling of Gresik Regency about how much income is obtained from village fund, allocation of village funds, part of taxes and retributions obtained by each village. The ceiling will be detailed according to program planned. The village APB Design Draft is prepared by village secretary and delivered to village head. Furthermore, the village head, village apparatus and BPD will hold a deliberation to discuss and agree on village APB design. After the draft is planned, village head will make village legislation on Village APB. The percentage of village funding funding is 52% and ADD is 17% of total revenues of fiscal year 2017. The largest expenditure from Village Fund is for construction / rehabilitation of facilities and infrastructure (15%), rehabilitation of village road lighting (14%) and rehabilitation of poor houses (10%). Most expenditure from ADD was for village heads and village income 58%, a 20% BPD allowance from ADD funding.

Boteng Village

The Boteng village consists of 6 RW (Neighborhood group) and 30 RT (Neighborhood). Institutions at village level are village government, LPMD, BPD, Karang Taruna and PKK. The average income level of Boteng villagers is IDR 600,000 per month, with livelihoods identified in several sectors, namely agriculture, trade, industry and others. People working in agriculture sector are 876 people, trading 340 people and 325 people work in offices. Potential natural resources are: land for rice farming land in rainy season, corn and spices in dry season. Potential

human resources are: most educational level in Boteng village is elementary school or equivalent to junior high school or equivalent. The low quality of education level is inseparable from existing educational facilities and infrastructure, economic issues and way of life. New educational facilities are available for elementary and junior high schools. For higher education, levels are in a relatively remote place.

The village RPJM of Boteng village is set for period of 2013 – 2019. The second Village RPJM is changed based on regulation of Boteng village number 05 2015. This is done to adjust the additional income of village from village fund starting 2015. It accommodates the aspirations of community for administration of village administration, implementation of development, community development and community empowerment. Revised village RPJM 2016 - 2019 through Musrebangdes attended by village heads, village apparatus elements, BPD, community group representatives. There are some constraints on awareness of RT, RW to propose the village RPJM program. They hand over village apparatus to describe the aspirations of their citizens. Musrebangdes results for identification of Boteng village problems. The RPJM of Boteng village in 2013-2019 shows the types of activities, locations, time forecasts, targets / benefits, execution time, cost estimates and implementation patterns.

Village RKP 2017 is set in Boteng village based on regulation number 06 of 2016 dated 28 November 2016 with more complete format than Tlogobendung village. The obstacle in Boteng village is the village head dies in 2016, many policy changes concerning the society and APB of Boteng village due to change at end of second semester; lack preparation of human resources (HR) in village administration and accounting usage for large amount of village funds.

Meeting by BPD to discuss the draft APB of Boteng village in 2017 was held on Sunday of 25 December 2016. The result of consensus decision was approved by Decree of Village Permit Board No. 145/07 / 147.111.18 / BPD / 2016 regarding the approval of Revenue Budget Establishment and Boteng Village Expenditure for fiscal year 2017 dated 25 December 2016. Village funding is 57% and ADD 24% of total funding. Most village-funded expenditures were used for road construction / rehabilitation of 52% and construction or rehabilitation of village axes and supporting infrastructure of 28% of all DD. ADD expenditure was mostly used for salary of village head and village apparatus 51% and allowance of BPD 18%

Setro village

Setro village has two hamlets, namely Setro hamlet and Pengaponan hamlet, each headed by hamlet head. Their position became strategic to implement village duties, in maximizing the service function of Setro village society. Setro Hamlet has 8 RT and 4 RW, Pengampon hamlet has 6 RT and 3 RW. There are 10 Village institutions, Setro Consultative Board of 11 people, LPMD of 13 people, 11 community members of Setro village and 14 people in PKK of Setro village. Average income level of villagers Setro is IDR 1,550.000 per month. Natural resources potential are agricultural land of 145,258 hectares that can be increased productivity because it has not been done optimally, plantation land and fertile yard area of 90,340 ha has not been managed maximally and availability of 2 reservoirs in Pengampon Hamlet as a source of irrigation agriculture and is expected to add the functionality as a tourism to increase the village's income. Potential human resources are the large population at productive age, maintaining the culture of *rembug desa* (village meeting), participation of community in rural development, life of traditions of mutual cooperation and community work, female resources at productive age as a potential driver of home industry, adequate health cadres from midwife to in posyandu at each village.

Village RPJM at Setro village is prepared according to stages of Village RPJM preparation. The results of pre-Musrebangdes found several problems in Pengampon and Setro hamlets. Village RPJM is prepared for period 2013-2019, 2015. Musrebangdes held on Friday, October 30, 2015, which was attended by village heads, elements of village apparatus, BPD, community group representatives. The agreed materials for RPJM design of village and village RPJM design was submitted. The Village RPJM for 2013-2019 displays the types of activities, locations, time forecasts, targets / benefits, implementation time, cost estimation and implementation patterns.

The village RKP design for budget year 2017 shows the areas and types of activities, locations, volumes, targets and benefits, implementation time, costs and sources of financing, implementation patterns, and implementation plans. It also shows activities will be carried out in 2017, how much funding, from which funds are obtained as well as the benefits of each proposed activity.

The RKP design of Setro village is validated in Setro village regulation number 03 year 2016 in December 2016, which contains the realization of 2016 RKP program and activities, decision on establishment and appointment members of drafting team of Setro Village Government Working Plan 2017, minutes of Musrebangdes, village indication, RKP design of village in 2017 and Budget and Expenditure Plan (RAB) of each proposed activity.

Implementation of village RPJM and RKP at Setro village has no problems in field. Stages of RKP preparation is done according to regulation Permendagri No.114 of 2014. This is because of high participation, community awareness in process of planning and implementation of village development. The village apparatus has the desire, awareness and ability to describe the rules and willingness to learn how to plan, administer and report the use of types of income the village obtains. In addition, villagers also have ability to organize all activities

in village.

The preparation of village APB for fiscal year 2017 is based on planned activities in RKP of fiscal year 2017. The funding obtained in village APB 2017 of Setro's fiscal year is obtained from several sources, 48% obtained from village fund (DD), and 19 % from Village Fund Allocation (ADD). Expenditures from village funds for fiscal year 2017 are the most used in Rehabilitation / construction of roads by 70%. Funding from Village Fund is allocated for village heads and village apparatus (59%), BPD allowances (19%).

Duduk Sampeyan Village

Duduk Sampeyan village has 6 RW and 17 RT. Average income levels of villagers Duduk Sampeyan IDR 1.000.000, - s / d 1,500.000, -. per month. The villager are 3687 inhabitants, with 1,576 people have livelihoods in agricultural sector, 212 people in service sector, and 10 people in industrial sector. Potential natural resources are agricultural land (rice) of 74.08 ha and pond area of 101.15 ha. Duduk Sampeyan village located on border of East Java and Central Java, cultural atmosphere of Java community is good. For example in religious activities of Islam is very influenced by cultural and social aspects of Java. This is reflected from Javanese / Islamic calendar, which all reflect the sides of culture of Islam and Java.

The village RPJM is a five-year work program guide from an aspiration, namely Religion, Orderly, Safe and Prosperous. In Pramusrebang stage of Village RPJM preparation, there are several problems proposed by each RW. In conjunction with preparation of village RPJM, on Saturday 19 March 2016 the village head held a Village Development Planning Meeting (Musrebangdes) with village materials, district / municipal development plan program, planned regional planning program, proposed development plan villages from hamlets and / or community groups.

Village RKP is set forth in village rule, village RKP becomes the basis in APB village budgeting. Stipulation of Village RKP of Duduk Sampeyan fiscal year 2017 was held on Wednesday, November 30, 2016 at 19.00 attended by village head, element of village apparatus, BPD, LPMD, RT, RW, Hamlet leader, and PKK management. The material discussed is to explain the achievement in 2016, RKP 2016 and proposed list of proposed activity plans for fiscal year 2018. The design of village budget RKP 2017 of village of Duduk Sampeyan has been detailed shows type of activities, location, volume, targets and benefits, time implementation, cost and source of financing, implementation pattern, activity implementation plan

Implementation of village RPJM and Village RKP Duduk Sampeyan does not have problems. The stages of RKP preparation are done according to regulation of Permendagri No.114 of 2014. The result of interview with head of village of Duduk Sampeyan shows peculiar requirement of candidate of village head minimally has Senior High School, the responsibility of village head is to become s manager in village government.

The preparation of Village Budget for fiscal year 2017 is guided by planned activities in village RKP for fiscal year 2017. The village budget for year 2017 is obtained from several sources of income. The village fund is 50% of total funding and Village Fund Allocation is 20% of total funding. Expenditures from village funds were used for construction or rehabilitation of roads by 44% and construction or rehabilitation of village environmental sanitation facilities (waste water management, drainage, and toilet facilities) by 15%. Village Fund Allocation is used as salary for village heads and village apparatus (71%), BPD allowances (19%).

Ambeng-ambeng Watangrejo Village

Ambeng-ambeng Watangrejo village has 4 RW and 12 RT. Village Consultative Board of Ambeng-ambeng Watangrejo Village are 11 people, LPMD of village of Duduk Sampeyan are 8 people, Village cadet are 9 people and PKK are 9 people. The average income level of villagers of Ambeng-ambeng Watangrejo is IDR 900,000 per month. The villagers are 4708 people. Potential of natural resources are most land at Ambeng-ambeng Watangrejo are for rice agriculture in rainy season and dry season planted corn and spices. Moor land is used to plant gadung mango.

Village RPJM is a work program guideline for a period of five years. The vision of development in Ambeng-ambeng Watangrejo village is "Building Hamlet to arrange the village in order to realize the fair, prosperous and prosperous life at Ambeng-ambeng Watangrejo village".

Preparation of Village APB for fiscal year 2017 is based on planned activities in Village RKP of fiscal year 2017. The approved village regulation on budget plan of Ambeng-ambeng Watangrejo budget year 2017 is set to become Village Rule number 6 year 2016 about Budget and Expenditure budgetary village of 2017.

APB village budget year 2017 at Ambeng-ambeng Watangrejo village obtained from several sources. Village funds disbursement is 53% and Village Fund Allocation is 23%. The expenditure of all village funds is used for construction activities (100%). The village funds is used for salary of village head and ant the apparatus

CONCLUSIONS AND RECOMMENDATIONS

Based on above explanation, the conclusion of this paper can be explained below.

1. All villages as research sample have done the stages to prepare the village RPJM, Village RKP and Village

- APB according to applicable regulations. The obstacle of village APB usage is the delayed indicative ceiling to village as the plan basis to allocate funds to several activities in village RKP
2. Tlogobendung village has a low participation from head of RT and RW to submit the proposal at meeting of RKP design of village for budget year 2017.
 3. Sidorukun village shows less socialization about the use and reporting of village funds. Human resources or village apparatus should learn to understand new rules briefly.
 4. Boteng Village obstacle is the village head dies in November 2016. There are many policy changes regarding budgeting and APB due to changes at end second semester and lack of human resources (HR) preparation in village government to use accounting for village funds.
 5. There is participation, community awareness in process of planning and implementation of village development. Village apparatus has the desire, awareness and ability to describe the rules and willingness to learn how to plan, administer and report the use of income types obtained by village. In addition, village can organize all activities that occur in village, so there is no obstacle in preparation of village RPJM and RKP Setro village.
 6. The condition of village RPJM preparation, village RKP and village APB in Duduk Sampeyan has no any obstacles, and went smoothly.
 7. Ambeng-ambeng Watangrejo Village Office is in development process. Consequently, implementation of Village RKP meeting for budget year 2017 is rather difficult. This is due to limited space to accommodate all members.

The funding source village budget year 2017 was obtained from the village fund a minimum of 50% and 20% of the allocation of village funds. Use of the Village Fund (DD) is used for the rehabilitation and development of infrastructure of the village. Use of the Village Fund Allocation widely used for village head and the income and benefits BPD.

The suggestion based on the research findings and conclusion can be stated below.

- The need for dissemination of the rules related to the conduct of the planning, implementation and accountability of the use of funds.
- Needed assistance and monitoring of the implementation of rural development.
- Development of mental abilities and village in the implementation stages of planning, implementation and accountability.
- Absence of information to the public about the existence of village funds received by the village and what programs will be planned

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