

VILLAGE FUND MANAGEMENT PHENOMENOLOGICAL STUDY IN WERE VILLAGE, CENTRAL HALMAHERA REGENCY

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Abstrak

Penelitian ini bertujuan untuk mengetahui fenomena yang terjadi sekaligus persepsi masyarakat tentang proses pengelolaan dana desa di Desa Were mengenai perencanaan, pelaksanaan dan pertanggungjawaban dana desa di Desa Were Kecamatan Weda Kabupaten Halmahera Tengah. Metode penelitian yang digunakan dalam penelitian ini adalah pendekatan kualitatif fenomenologi, dimana di dalam penelitian ini dilakukan bersifat deskriptif yaitu melihat secara rinci fenomena yang benar-benar nampak. Hasil dari penelitian ini menunjukkan bahwa pengelolaan dana desa di Desa Were sudah cukup baik. Aparatur desa telah berusaha mewujudkan kesejahteraan masyarakat meskipun masih kurangnya komunikasi, menyebabkan pelaksanaan pengelolaannya hanya melibatkan beberapa masyarakat desa. Partisipasi masyarakat sangat minim dikarenakan kurangnya sosialisasi dari perangkat desa ke masyarakat, hal ini dikarenakan kurangnya sosialisasi dari perangkat desa sehingga membuat pemahaman masyarakat Desa Were itu sendiri minim pemahaman mengenai pengelolaan dana desa di Desa Were. Oleh karena itu, diharapkan dari pihak desa dapat bersama-sama meningkatkan kesadaran diri dan lebih terbuka akan hal pengelolaan dana desa di Desa Were itu sendiri.

Abstract

This study aims to determine the phenomenon that occurs as well as community perceptions about the process of managing village funds in Were Village regarding the planning, implementation and accountability of village funds in Were Village, Weda District, Central Halmahera Regency. The research method used in this study is a qualitative phenomenological approach, where in this research it is descriptive, namely looking in detail at the phenomena that are really visible. The results of this study show that the management of village funds in Were Village is quite good. The village apparatus has tried to realize community welfare despite the lack of communication, causing the implementation of its management to involve only a few village communities. Community participation is very minimal due to miscommunication between village officials to the community, this is due to the lack of socialization from village officials so that the understanding of the people of Were Village itself lacks understanding of village fund management in Were Village. Therefore, it is hoped that the village can jointly increase self-awareness and be more open about the management of village funds in the village itself.

Kata kunci: *Village funds, village fund management, planning, implementation, accountability.*

INTRODUCTION

The village is a government entity that is directly related to the people. But geographically, the Village is quite far from the center of power at the top level. The birth of Law Number 6 of 2014 concerning villages has provided a new perspective and concept in village development. The Village is no longer an area whose life depends on the stimulation of central stimulus and is an object of development. Still, the village is a government unit that drives the socio-economic life of the community and is the subject of development. Through the Village Budget (APBD), villages are expected to be able to compile activity programs to realize rural communities' welfare.

The development of the government in Indonesia must be connected to the policy of regional autonomy and the decentralization system. With the regional autonomy policy, the regions are given the authority to organize and organize all government activities and the needs of their communities. The

central government gives greater authority to local governments to manage all activities or community interests from the process of planning, implementing, administering, reporting, and accountability for regional development (Arifiyanto and Kurrohman, 2014). In Article 72 of Law No. 6 of 2014, villages have several sources of income. Revenue comes from the state budget allocation, the share of regional tax and levy proceeds, financial assistance from the provincial and district/city budgets, grants and donations from third parties, and village funds. According to Law No. 43 of 2014 Article 1 paragraph (8) of village funds, village funds are funds sourced from the State Budget (APBN) intended for villages transferred through the District/City Regional Revenue and Expenditure Budget (APBD) to finance governance, development implementation, community development and community empowerment.

Village financial management based on Permendagri No. 20 of 2018 concerning village financial management is that all rights and obligations of the village can be assessed with money and everything in the form of money and goods related to the implementation of village rights and obligations. Village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and disciplined budget. According to the government, it is also explained that administration only consists of books equipped with proof of transactions. In addition, the treasurer can make financial statements in the form of a balance sheet that describes the financial position of the village regarding assets, liabilities, and capital funds in a period.

In previous studies, Aeni et al. (2018) have researched *the Phenomenological Analysis of Village Fund Management*. His research aims to analyze the accountability and transparency of village fund management and involve community participation by optimizing village deliberation. The study results show that village funds in Wonosari Village have applied the principles of accountability and community participation in planning and managing village fund allocation. Planning and management of village funds that have involved the community using the principle of justice by district government regulations. The regent conveys accountability for the allocation of village funds and the community through periodic reports.

Central Halmahera Regency is one of the regencies in North Maluku, Indonesia. The capital of the regency is located in the Weda sub-district. Central Halmahera Regency was established in 1968 following the policy of the Governor of Maluku Province No. Odes 25/18 of 1968 was to be developed to become an autonomous level II region, then approved by the Minister of Home Affairs decree dated April 15, 1969. No local government 2/1/33. Thus, since 1969, Central Halmahera Regency has organized and taken care of its own household. In 1990, the Central Halmahera area was declared a full regency area. By adjusting to the development of time and the demands of the social conditions of the community, in 2003, with Law of the Republic of Indonesia No. 1 of 2003, Halmaherah Regency was divided into two districts/cities, namely Central Halmahera Regency as the parent district then East Halmahera Regency. Weda District Central Halmahera Regency has seven villages: Nusliko Village, Goeng Village, NurWeda Village, Sidanga Village, Fidijaya Village, Wedana Village, and Were Village. The following is the area of the Weda sub-district and the population in 2020-2022 in the Weda sub-district in table 1 below.

Table 1
The area of the Weda sub-district and the Population in 2020-2022 in the Weda sub-district

Village	Wide Region	TOTAL RESIDENT		
		2020	2021	2022
Nusliko	15,16 KM ²	2.202 jiwa	2.452 jiwa	2.551 jiwa
Goeng	8,26 KM ²	338 jiwa	1.255 jiwa	1.933 jiwa
Nurweda	18,24KM ²	2.101 jiwa	2.455 jiwa	3.402 jiwa
Wedana	10.32 KM ²	1.053 jiwa	1.250 jiwa	2.093 jiwa
Were	23,20 KM ²	3.655 jiwa	6.105 jiwa	6.624 jiwa
Fidy Jaya	18,20 KM ²	2.040 jiwa	2.900 jiwa	3.981 jiwa
Sidanga	15,79 KM ²	900 jiwa	1.500 jiwa	1.850 jiwa

Source: Desa Were

From the table 1, we can see that Were Village is the largest village and has a larger population than six other villages. In 2022, the end of Were Village is planned to be divided into two villages (namely Were Village and Loeteglas Village), but it has yet to be expanded and legally inaugurated.

The village is one of the largest villages in the Weda sub-district and has the largest population. The village itself was the first village to become the capital of Kecamatan before being divided into several other villages. Still on the boundary of the village area were also several public facilities such as SMP Negeri 1 Weda, SMA Negeri 1 Weda, Madrasah Tsanawiyah Negeri 1 Weda, Halmahera Tenggara regent office, Central Halmahera DPRD office, Central Halmahera Bappeda office and several official housing. This research can be called qualitative research, a study carried out intensively, in detail, and in-depth on an organization, institution, or certain symptoms. Judging from the area, qualitative research only covers a narrow area/subject, and this study aims to determine the phenomenology of village fund management in Were Village. Table 2 the following is the village budget data for 2020-2022:

Table 2
Village Budget Data for 2020-2022

Village	Tahun		
	2020	2021	2022
Nusliko	665.790.900	870.500.000	990.350.600
Goeng	698.505.490	750.550.450	809.453.000
Nurweda	850.900.990	899.578.120	800.890.500
Wedana	850.000.000	870.900.000	980.500.000
Were	789.609.000	956.996.000	1.700.339.996
Fidy Jaya	758.355.500	854.600.000	970.354.900
Sidanga	634.600.000	705.234.650	820.000.000

Source: *Desa Were*

Based on the table 2, the area, population, and village fund budget obtained by Were Village is the highest of the other six villages. Phenomenology as an analytical tool is used to explore human behavior and experience, which aims to know and describe the human situation, events, and experiences as something that will appear and be present for days (Von Eckartsberg, 1998: 3). The phenomenological approach is one of the renewal ways to look at the relationship between humans and the environment and study the relationship between them. The big challenge in the phenomenological approach is the depiction of the close relationship between humans and the world that is interrelated with formal object subjects (Moleong 2007: 8). In line with the implementation of village autonomy and the discretion of authority given to villages and village officials, Were Village should carry out the task of managing village finances better. However, the reality shows that village financial management implementing village funds in Were Village has yet to run optimally. This can be seen from the problems identified related to village fund management. The problem in Were Village was that managing village funds could have been more optimal. Therefore, researchers are interested in exploring perceptions and information from village officials or people directly related to village fund management and perceptions from people who feel it.

LITERATURE REVIEW

According to *the Big Indonesian Dictionary* (KBBI), a village is a group of houses outside the city: a unit, village, and hamlet. Based on Law Number 6 of 2014, article 1 paragraph states that a village is a legal population unit that has the authority to manage and handle government cases; the needs of residents originate from population initiatives, rights of origin, and conventional matters that are considered and respected in the Indonesian government system. In the previous regulation in Law No. 22 of 1999, it was explained that the village is a legal community unit that has the authority to regulate and take care of the interests of local communities based on local origins and customs that have been recognized in the national government system and are located in the regency area. According to Yayuk

and Mangku (2003), the term village comes from the Indian language *Swadesi*, which means area of origin, area of residence, country of origin, or land based on a unity of life with normal unity and has a real barrier. According to Kertohadikusumo (2019), a village is a unity of rules in which some residents who have the power to run their own government live in the area.

Based on Article 1, paragraph 8 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 222/PMK.07/2020, the definition of village funds is explained as follows: " Village Fund is a fund sourced from the state budget intended for villages which are transferred through the district/city regional budget and used to finance government administration, development implementation, community development, and community empowerment. (Minister of Finance Regulation Number 222/PMK.07/2020)

According to Lili (2018), the Village Fund is funds received by villages every year from the State Budget, which is deliberately given to villages by transferring them directly through the District/City APBD, which is used to fund all processes of organizing government affairs or village development and empowering all village communities.

According to Bintarto (2020), a village is an entity or geographical unity, community, commerce, politics, and culture hidden in an area relation, and its effects are limited to other regions. The same definition put forward by Siddiq (2020) is that a village is an area that has a small density level occupied by residents with connections to the community who behave uniformly, work in the agricultural field on average, and can relate to other surrounding areas.

METHODS

Types and Approaches of Research

This research is qualitative. Qualitative research is a research procedure that produces descriptive data on the written or spoken word of people and observable behavior Bogdan and Taylor (1975: 5) in Moleong (2007: 4). As found by Sugiyono (2014), qualitative research aims to find, understand, explain, and obtain a picture of the phenomena studied; therefore this research uses a qualitative approach. The purpose of this study is to use a qualitative approach to discover the phenomena that occur and community perceptions about managing village funds in Were Village, Central Halmahera Regency. Data sources are divided into two, namely secondary data and primary data. Secondary data is obtained indirectly through intermediary media such as records, documents, or company history reports. Primary data is obtained indirectly through researcher interviews with resource persons, in this case, information from village office staff. The list of informants used in the study can be seen in table 3 below.

Table 3
List of Informant

No	Informant	Position
1	Bapak Abu Bakar	Village chief, in the village of Were
2	Ibu Aswati Aras	Village secretary Were
3	Bapak Junaidi Jumat	Head of the Village Consultative Body
4	Bapak Abdul Fataha	Youth Leaders/Religious Leaders
5	Zulkifli Peley	Public Figures

Source: *Desa Were*

Sites and Informants

This research site takes place in the Were Village area, Weda district, Central Halmahera regency, and the info man in this study are people who are considered to play an important role or rather directly related to the village fund management process because in data collection research that requires direct meetings or direct communication between researchers and parts that are considered to know about the site and information (Moleong, 2007). More clear informants can be seen in table 3 below.

Data Collection Methods

1. Field observations and observations are one way to collect data by conducting observations on ongoing activities at the Were Village office and within the Were Village community. So observation is research carried out systematically and deliberately by using the sense of sight to see the events that take place and analyze the events directly when the incident is taking place. Observation is obtaining firsthand information by making observations, while observation can be done directly or indirectly.
2. The interview is obtaining information with questions and answers from related parties. The interview in this study was used to find data about village fund management in Were Village, Weda sub-district through several village tools, namely to villages, village secretaries, BPD heads, and community leaders considered very influential in Were Village.
3. Documentation is a way to provide accurate company evidence, sources of information, and so on in the form of photos as research evidence.

Data Analysis Techniques

According to Sugiyono (2014), the research method is a way for science to get valid data with the aim of finding, proving, and developing knowledge so that it can be used to understand, solve, and anticipate problems in business. The data analysis method used in this study is qualitative.

According to Mulyana (2014: 3-6), research methods are specific techniques in research. Research methodology is the process, principles, and procedures we use in approaching problems and seeking answers. In other words, methodology is a general approach to studying a research topic. Methodology is influenced or based on the theoretical perspective we use to conduct research. In contrast, perspective itself is a framework of explanation or interpretation that allows researchers to understand data and relate complex data to other events and situations.

ANALYSIS AND DISCUSSION

The author needs to report the results in sufficient detail so that the reader can see which statistical analysis was conducted and why, and later to justify their conclusions.

Reporting results: The author may assume that the reader has a working knowledge of basic statistics (i.e., typically the contents covered in a 1st statistics course).

Different authors take different approaches when writing the discussion section. The discussion section should: 1) Restate the study's main purpose; 2) reaffirm the importance of the study by restating its main contributions; 3) summarize the results in relation to each research objectives or hypothesis, without introducing new material; 4) relate the findings back to the literature and to the results reported by other researchers; 5) provide possible explanations for any unexpected or non-significant findings; 6) discuss the managerial implications of the study; 7) highlight the main limitations of the study that could influence its internal and external validity; 8) and discuss insightful (i.e., non-obvious) directions or opportunities for future research related to the topic.

Planning

There needs to be participation in involving the community to optimize village deliberations in the village fund management planning process. Program planning covers the fields of government, development, and society. Deliberation in Were Village was held involving the village head, village secretary, village treasurer, Kaur, and head of the Village Consultative Body (BPD). After all programs are submitted, get approval from the village head and members present. Deliberation on village fund management planning is carried out only once. Based on the explanation above, Were Village did not involve the community directly in planning the work programs to be agreed upon and not in accordance with the predetermined stages. In the village fund management planning process, the government involves the community only after the program is run or in the process of making a program. This is done because the village government considers the village leaders responsible for their environment. If, in the planning process, the community is included in the deliberation, it is feared that it will cause riots, which will cause the deliberation to take place less conducive because each element of the community has wishes/proposals that must be accommodated by themselves from the fund.

RPJMDesa is very important for a village because the RPJMDesa document will facilitate the village government within 5 (Five) years as planning for the implementation of village development in utilizing the opportunities and strengths in the village.

Implementation

This is the implementation stage of the established APBDesa. Every receipt and expenditure the village makes must be accompanied by valid evidence. The evidence must be signed by the relevant party and verified by the village secretary. The village administration can only make village expenditures or revenues after passing the APBDesa regulation. In addition, for every implementation of activities, the village government must make a budget plan, which has been verified by the village secretary and approved by the village head.

In this study, several phenomena/problems occur in Were Village; namely, the village government has not been able to provide *up-to-date* information related to the use of village fund management, even though, as we know, the village government is obliged to provide good information to the community. Therefore, the village government must create an information board related to when and how much funds are obtained per year, and in the program planning process, the community is not included in forming programs, so more village government programs are the result of discussions between the village governments itself. We can see from the following table which is the area, population, and village fund budget:

Table 4
Data on the Area and Population of Were Village

Village	Wide Region	TOTAL RESIDENT		
		2020	2021	2023
Were	23.20 KM ²	3.655 jiwa	6.105 jiwa	6.624 jiwa

Source: Desa Were

Table 5
Were Village Budget Data

Village	Tahun		
	2020	2021	2022
Were	789.609.000	956.996.000	1.700.339.996

Source: Desa Were

Table 6
Realization of the Were Village Fund Management Budget in 2020

No	Description	Budget Amount	Phase I Realization	Phase II Realization	Phase III Realization	The remaining budget
1	Transfer Income	Rp789.609.000				
2	Phase I	Rp380.000.000	310.000.000			70.000.000
3	Phase II	Rp388.233.600		378.500.000		9.733.600
4	Phase III	Rp21.375.400			21.375.400	-
5	Allocation	Rp709.875.000				79.733.600

Source: Desa Were

The following table 6 shows the realization of the Were Village fund management budget in 2020. In 2020, Were Village received a budget of Rp789.609.000, which was obtained in 3 stages of disbursement, namely the first phase of Rp380.000.000, the second phase of Rp388.233.600, and the third stage of Rp21.375.400.

In 2020, The Village received some village budget funds of Rp380.000.000, in this first phase. Where the funds were used to construct one uninhabitable unit with a budget of Rp190.467.200, costs for midwives (covid-19) of Rp50.000.000, and the implementation of BLT for 90 households of Rp153.200.800. In the second phase, The Village received a village fund budget of Rp388.233.600 in the second phase, the village fund budget obtained was used for family latrine assistance of Rp50.500.000, village development activities of Rp90.000.000, farm business roads of Rp100.000.000, and the procurement of Viber of 5 units of Rp138.000.000. In the third stage, the village funds obtained amounted to Rp21.375.400 in the third stage, all funds were obtained and used for direct cash assistance (COVID-19).

Table 7
Realization of the Were Village Fund Management Budget in 2021

No	Description	Budget Amount	Phase I Realization	Phase II Realization	The remaining budget
1	Transfer Income	Rp956.996.000			
2	Phase I	Rp772.408.000	713.226.012		59.181.988
3	Phase II	Rp184.588.000		184.588.000	-
4	Phase III	Rp528.638.012			59.181.988

Source: Desa Were

The following is a table 7 of budget realization for the management of Were Village funds in 2021. In 2021, the village received a village fund budget of Rp956.996.000 obtained in the first two disbursement stages of Rp772.408.000 and the second phase of Rp184.588.000.

In the first phase, the village received village budget funds of Rp772.408.000 in the first phase of implementation, namely the construction of culverts at Rp441.188.988, the purchase of 900 durian seedlings at Rp159.181.988 and constructing a 210-meter footpath at Rp272.037.024. In the second stage, the village received a transfer of village funds amounting to Rp184.588.000; at this stage, the activities carried out continued to make an 186-meter footpath at a cost of Rp184.588.000.

Table 8
Realization of the Were Village Fund Management Budget in 2022

No	Description	Budget Amount	Phase I Realization	Phase II Realization	Phase III Realization	The remaining budget
1	Transfer Income	Rp1.700.339.996				
2	Phase I	Rp919.800.000	919.800.000			-
3	Phase II	Rp315.839.600		215.839.600		100.000.000
4	Phase III	Rp464.700.396			404.700.396	60.000.000
5	Allocation	Rp1.540.339.996				160.000.000

Source: Desa Were

The following is a table 8 of the realization of the Were Village fund management budget in 2022. In 2022, Were Village received a village fund budget of Rp1.700.339.996, which was obtained in 3 stages of disbursement, namely the first phase of Rp919.800.000, the second phase of Rp315.839.600, and the third phase of Rp464.700.396.

The first phase of the village fund budget obtained by the Village in 2022 is Rp919.800.000, with activities carried out by hoarding early childhood education locations at a cost of Rp220.919.000, making posiandu places of Rp420.919.800, empowering 1,500 trees at a cost of Rp115.000.000, 8x91 cultural stalls at a cost of Rp70.000.000, continuing the construction of early childhood schools at a cost of Rp92.961.200. Furthermore, the village fund budget obtained in the second phase in Rp315.839.600.

The activities are the construction of a 6x9 hydroponic park at the cost of Rp36.453.656, the construction of culverts at the cost of Rp25.450.000, the provision of viber (boats for fishermen) 3 units of Rp51.000.000, the provision of getting three units Rp10.000.000, the provision of trawls three units Rp92.935.944, in the third stage the village fund budget obtained by Were Village is Rp464.700.396 at this stage the activities carried out are continuing the construction of ECD at the cost of Rp304.700.396 and the construction of posada amounting to Rp100.000.000.

It can be seen from the statement above that the village fund budget carried out by the village apparatus in 2020 is good enough so that in 2021 and 2022, it will continue to increase. There was an increase in the budget from 2020 to 2021 due to the problem of the Covid-19 situation. Different from the previous year in the previous year, namely 2018 and 2019, where the ADD of Were Village was still low because, at that time, administratively, there were still many shortcomings, one of which was a change in organizational structure, especially at the head of planning. At the end of 2019, there was an increase in organization and the determination of the head of planning, so at that time, the budget of income and expenditure of Were Village from 2020 to 2021 increased. From 2021 to 2022, there was also an increase due to the main factor: the real work of village colleagues and officials who used the village budget and expenditure income well despite the lack of communication. Still, the village budget and expenditure income were directed.

Not all Were Villagers are included in the management of village funds in the Were Village; the head of Were Village estimates that the community involved in each activity can be said to be only 50% because when the activity takes place, the village apparatus or village staff will choose who is included. The lack of communication in Were Village is a problem that often occurs in various other villages. Still, the reference here is Were Village because having a large enough population and a larger budget than other villages is one of the objectives of this study.

Accountability

The competence and understanding of village officials and the provision of accountability reports are adequate, and there are inconsistencies between program planning and realization in the field and differences in perception between village officials and the community. To improve development and prosper the lives of the people in a village, especially in Were Village, there needs to be community participation as the first important role of residents in the region to provide opinions, aspirations, thoughts, and interests to realize good local government implementation. One form of participation between village officials and the community to realize good government administration is community participation in village fund management through discussions or joint meetings organized by village officials to determine important and needed programs by local villagers.

CONCLUSION AND SUGGESTIONS

Conclusion

Based on several problems from the findings in this study, researchers can draw the following conclusions:

The management of village funds in Were Village has been quite good. The village apparatus has tried to realize community welfare even though there is still a lack of communication, causing the management implementation only to involve a few village communities. At the planning stage, the village funds' management in Were Village follows existing rules or legal provisions. At the implementation stage, village fund management is accountable because the procedures for disbursement, distribution, and implementation of village fund management activities by Permendagri No. 20 of 2018 and allocation (ADD) are good in terms of meeting development priorities and at the accountability stage, village fund management has applied the principle of technical and administrative accountability, following existing provisions and guidelines. Accountability to the higher government through periodic reports and to the community is limited to information delivery during village deliberations.

Suggestion

Based on the results of the study and these conclusions, in this study, researchers realize that there are still limitations in this study, both from the analytical tools used by researchers, namely the phenomenological approach is only limited to looking at human behavior, what they say, and what they do. Therefore, the researcher suggested that future researchers interested in village fund management should use other approaches to dig deeper into informants' information.

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