

THE IMPLEMENTATION OF THE USE OF THE VILLAGE FINANCIAL SYSTEM (SISKEUDES) APPS IN TOMINI SUB-DISTRICT OF BOLAANG MONGONDOW SELATAN REGENCY

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ABSTRACT

The present study aims to determine and analyze the implementation of the use of the SISKEUDES application in villages of Tomini sub-district of Bolaang Mongondow Selatan regency. It also aims to determine and analyze the factors that determine the implementation of the use of the SISKEUDES application in villages of Tomini sub-district of Bolaang Mongondow Selatan regency.

This study is a qualitative research using a descriptive-explanatory case study approach, which is to examine, analyze and describe the results of the study.

As the results, the study shows that the stages of village financial management in Tomini sub-district in accordance with Permendagri Number 20 of 2018 concerning Village Financial Management in terms of planning, implementation aspects, administration, reporting, and accountability aspects. Furthermore, the factors that determine the management of village funds in Tomini sub-district are human resources and internet networks.

Keywords: Implementation, SISKEUDES, Tomini Sub-district

INTRODUCTION

In the present government system, villages have a strategic and important role in assisting local governments in the process of government administration, including development. Based on the Law of the Republic of Indonesia No. 6 - 2014 concerning Village, "the village has the authority as an autonomous region. This authority is accompanied by funds to be given to villages in the form of Village Funds from the Central Government and Village Fund Allocation (ADD) from the provincial / district / city level".

In relation to Rita et al (2019: 69) "in order to use village funds to be

effective and efficient, good financial management is needed. One of the ways of good financial management must refer to the principles of financial management itself".

The issuance of Law no. 6 - 2014 has given responsibility for the village to play a major role in fulfilling the rights of residents. This responsibility is given accompanied by granting authority to the village in the form of authority of origin; village scale local authority; and carry out assignments from the government, provincial and district / city government levels.

The principles of village financial management are contained in Permendagri No 20/2018, namely

transparent, accountable, participatory and carried out in an orderly manner and with budget discipline.

Regarding PP No. 43/2014, article 93, states that the management of village finance consists of planning, implementation, administration, reporting, and accountability. Each stage of village financial management activities must be reported by the village government as a form of accountability for the use of village funds. For this reason, in the context of convenience there needs to be an adequate application to simplify the process of village financial management.

The implementation is an action or implementation of a plan that has been prepared carefully and in detail. Implementation is usually done after planning is considered perfect. According to Ekawati (in Taufik and Isril, 2013: 136) states, "that implementation explicitly includes actions by private (private) and public individuals / groups who directly achieve a series of goals continuously in predetermined policy decisions". Meanwhile, Horn (in Tahir, 2014: 55) "defines implementation as actions taken by individuals / officials or government or private groups directed at achieving the goals outlined in the policy".

SISKEUDES is a financial application developed by the BPKP in collaboration with the Ministry of Home Affairs and the Ministry of Home Affairs PDTT to be used by village governments throughout Indonesia in integrated village financial management, including budgeting, administration, accounting, and reporting.

This is confirmed by the Letter of the Director General of Village Government Development of the Ministry of Home Affairs No. 143/8350 / BPD dated 27 November 2015, regarding the Village Financial Management Application.

Broadly speaking, the objective of SISKEUDES is to realize a village financial management that is clean, orderly, effective, efficient and accountable.

Basically, the villages in Tomini Regency have implemented SISKEUDES starting in 2017, since Tomini District was designated as one of the sub-districts in Bolaang Mongondow Selatan Regency.

The use of SISKEUDES in villages is not yet independent, village officials still involve employees of the Village Financial Development Section at the Regional Finance and Asset Agency, or operators work together in processing data in the SISKEUDES application.

Furthermore, there are frequent changes in village officials who manage applications, causing the implementation of application-based financial management to be not optimal, the attitude of financial management in the village is still centered on the Village Head, the bureaucracy is still centered in the district so that evaluation and supervision is difficult to implement, Financial governance procedures are not running according to applicable regulations and the internet network in several villages is still very difficult to access properly.

RESEARCH METHOD

Research Design and Approach

The present study is a qualitative research using a descriptive-explanatory case study approach, which is to examine, analyze and describe.

The villages in Tomini Subdistrict in Bolaang Mongondow Selatan Regency are required to implement SISKEUDES in village financial management. The village accounting is no longer done manually due to the implementation of the SISKEUDES application.

Research Location and Time

To obtain the data needed in this study, the authors conducted research in villages in Tomini District, Bolaang Mongondow Selatan Regency. This research was conducted from September 2020 to completion of the study.

Research Focus

The focuses in this research include:

1. Implementation of the use of the SISKEUDES application in villages throughout Tomini District in South Bolmong Regency.
2. Factors that determine and hinder the implementation of the SISKEUDES application in villages in Tomini Sub-district in South Bolmong Regency.

The focus of this research is divided into several sub focuses as follows:

1. Planning,
2. Implementation,
3. Administration,
4. Reporting, and
5. Accountability

Data Sources

According to Moleong (2014: 157), the main data sources in qualitative research are words and actions, the rest are additional data such as documents. A data source is an object, thing or person or place that can be used as a reference for researchers to collect the desired data according to the problem and focus of the research.

The types of data collected through this research include:

1. Primary data, is data obtained directly from the research location, either through observation or by asking related resource persons. Primary data is obtained through observation and interviews with parties related to the problem to be studied.
2. Secondary Data, is data obtained through literature. The data collected is related to the needs of the research being carried out. Secondary data relating to this research such as statutory regulations, literature, articles, SOPs or implementation guidelines, newspapers and those related to SISKEUDES

Technique of Collecting Data

1. Observation
2. Interview
3. Documentation

Technique of Data Analysis

Sugiyono (2016: 244) emphasized the data analysis in qualitative research which are as follows:

- 1) data reduction
- 2) data display
- 3) conclusion drawing/verification

Validity

According to Moleong (2014: 24) suggests that to determine the validity of data in qualitative research, it must meet several requirements, namely in examining data and using criteria. So in this study used data validity testing techniques, as follows:

a. Reference adequacy

Reference adequacy which is a supporting tool to prove the data that the researcher has found. In research conducted by researchers, the adequacy of the references the researcher uses are in the form of an interview recording device. The recording of the interview the researcher uses to support and make it easier for researchers to record data and compare the data that researchers collect and get from informants in the field.

b. Triangulation

Triangulation is a data validity checking technique that utilizes something else, and can be used as a comparison or checking the data that the researcher has found.

There are four kinds of triangulation, namely:

- 1) Triangulation of sources,
- 2) Triangulation method,
- 3) Investigator triangulation,
- 4) Triangulation of theory.

FINDINGS AND DISCUSSIONS

Implementation of Village Financial Management

Here are the steps of the implementation of the village financial management:

Planning

Village planning is divided into medium-term planning or what is called RPJM-Village (Mid-Term Village Development Plan) and short-

term planning or called RKP-Village (Village Development Work Plan).

The stages of preparing the RPJM of the village based on the observations of researchers in Tomini District can be seen as follows:



Figure: Steps of the arrangement of RPJM-Village

Moreover, the steps of the arrangement of RKP-village are illustrated as follows :

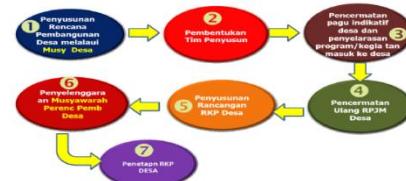


Figure: Steps of the arrangement of RKP-Village

Furthermore, the schedules are illustrated in the table which are as follows:

Table 1: Schedule of the arrangement of APB-Village

No	Steps	Time
1	Socialization	At the end of July
2	Deciding RKP-Village	At the end of September
3	Arranging RAPB-Village	At the beginning of October
4	Mutual arrangement BPD	At the end of October
5	Delivering to the head of the regency through the head of sub-district	No more than 3 working days
6	Evaluation process	No more than 20 working days
7	Completion Process	No more than 7 working days
8	Arranging RAPB-Village	No more than 31 st December

Source : Permendagri No 114 Year 2014

In general, the technical planning for village financial management in Tomini Sub-district refers to the Minister of Home Affairs Regulation No. 20/2008, with the following steps: Village arrangement, draft RPJM-Village, Village regulation on RPJM-Village, Draft RKP-Village, RKP-Village.

The village financial management planning scheme in Tomini District can be described as follows:

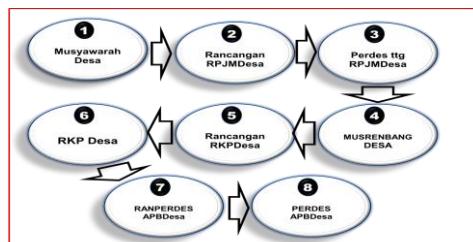


Figure : Scheme of the village financial management

Implementation

The implementation phase of village financial management has actually started from the village planning set out in the RPJM-Desa and RKP-Desa. However, some of the viewers assumed that the implementation stage was more identical to the activity budget realization process.

The budget that must be realized is summarized in the Village Revenue and Expenditure Budget (APB-Desa). During the 2019 budget year, the APB-Desa in Tomini Subdistrict underwent a change of 1 (one) time, which occurred because it adjusted to budget regulations regarding additional village revenues.

Administration

At this stage the village treasurer records each cash receipts and disbursements into the village general cash book. The general cash book,

which was made by the village treasurer in Tomini District, is still written manually and there are often errors in recording.

Reporting

At the reporting stage, the village head submits village financial reports based on the disbursement stage of village funds. In 2016 the APB-Desa underwent a change, namely an increase in the amount of the village fund budget originating from the APBN, so that village financial reporting was delayed. The flow of village fund reporting can be seen as follows:

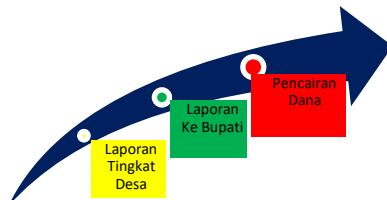


Figure : The steps of village financial report

Accountability

All planning and realization of budget items made will be reported in the accountability report for the realization of the APB-Village implementation for the current fiscal year by attaching the village-owned wealth report and the government and local government program reports that enter the village. However, the villages in Tomini Subdistrict only report the accountability report for the Village Revenue and Expenditure Budget (APB-Village).

For the five aspects above, an interview draft (list of questions) was made in order to make it easier for resource persons or village officials to answer and fill in. The results of the interview can be seen in the appendix which is inseparable from this research.

Factors Determining the Use of SISKEUDES Apps

Managing human resources are very important in implementing village financial management, if these human resources are qualified, the Village Financial System will run according to applicable regulations, on the other hand, if these human resources are not qualified, it becomes an obstacle in implementing the use of the SISKEUDES application.

As previously explained, there are 2 (two) factors determining the implementation of the SISKEUDES application, namely: (1) Human Resources (SDM); and (2) Internet Network.

Discussions

In this section, the researcher will observe things related to the formulation of the problem, namely how to implement the use of the SISKEUDES application, its development, and its obstacles in villages in Tomini District in Bolaang Mongondow Selatan Regency.

The determining factors are: 1). Human Resources, and 2). Internet Network.

In the SISKEUDES application what you want to analyze is the application of operational standards, technical guidelines, and other policies issued by the central government and local governments related to the SISKEUDES application.

The legal basis for Village financial management is as follows:

- a. Law Number 6 of 2014 concerning Villages, Article 54 Paragraph (3).
- b. Permendagri Number 114 of 2014 concerning Guidelines for Village Development Article 5 Paragraph (2) states that the Village RPJM is

stipulated within a period of 3 (three) months from the inauguration of the Village Head.

- c. Permendagri Number 114 of 2014 concerning Guidelines for Village Development Article 5 Paragraph (3) and Article 29 Paragraph (3) RKP Desa shall begin to be compiled by the Village government in July of the current year, and Article 4 Paragraph (4) RKP Desa shall be stipulated by Village regulation no later than end of September of the current year
- d. Government Regulation Number 11 of 2019 concerning Second Amendment to PP 43 2014 concerning Implementation of Law Number 60 of 2014 concerning Villages Article 101 Paragraph (1) of the Village Planning Regulation on APB-Desa is mutually agreed upon by the Village head and BPD no later than October of the current year, and PP Number 11 of 2019 Article 101 Paragraph (4) of the Ranperdes regarding APB-Desa is stipulated no later than 31 December of the current year.
- e. Permendagri Number 20 of 2018 concerning Village Financial Management Article 38 Paragraph 2 Preparation of the Maximum RAPB-Village 31 December.

In detail the description of the research results is described in a structured manner: Planning, Implementation, Administration, Reporting and Village Financial Accountability.

Description of the Planning of Village Financial

The Village Planning Process starting from the Determination of the Village Medium Term Development

Plan (RPJM-Village), the Village Government Work Plan (RKP-Village), and the Village Revenue and Expenditure Budget (APB-Village) can be seen in the following table:

Table 2: Recapitulation of the Process steps

No	Village	Deciding RPJM of the village	Note
1	Botuliodu	06 Jan 2015	On time
2	Nunuka Raya	21 Jun 2015	Not on time
3	Milangodaa	28 Dec 2016	Not on time
4	Milangodaa Barat	15 Dec 2016	Not on time
5	Milangodaa Utara	08 Sept 2016	on time
6	Tolatu	24 Oct 2016	Not on time
7	Pakuku Jaya	03 Mar 2015	Not on time

Note : Deciding RPJM is no more than 3 months before the election of the new head of the village

Source: attachment 1 – 10 (reprocessed)

In the discussion of the results of the study, the implementation of the determination of the village development planning document, in this case the Village RPJM. From the data above, it can be seen that the stipulation of village regulations regarding the Village RPJM for the 2 villages selected by Tolatu Village and Milangodaa Village resulted in the results being not on time or still not meeting the provisions of the applicable regulations.

The information provided by the source shows that a village financial plan has not met the requirements as mandated by the law.

Description the Implementation of the Village Financial

The implementation of village finance in question is that all administrative activities of financial

revenues and expenditures for 1 (one) fiscal year are managed through the village financial system application (SISKEUDES). Answers to the results of interviews related to Village Financial Implementation as a whole can be seen in Table as follows:

Tabel 3: Recapitulation of the implementation of the village financial

No	Village	Implementation of the village financial			Note
		Sub-district	DPM	BKA	
1	Botuliodu	S	S	S	
2	Nunuka Raya	BS	S	BS	
3	Milangodaa	S	S	S	
4	Milangodaa Barat	BS	S	S	
5	Milangodaa Utara	S	S	S	
6	Tolatu	S	S	S	
7	Pakuku Jaya	BS	S	BS	

Ket : S = By the rules

BS = Not according to the rules

Source: Attachment 1-3 (reprocessed)

From the table information above, based on the results of interviews with resource persons from the District evaluation team, it can be concluded that the implementation of village finance has been going well, especially for the 2 villages selected as research references, namely Milangodaa and Tolatu, this shows that the use of the SISKEUDES application really helps the village government in managing village finances.

Description of the Village Financial Administration

The village Financial Administration is a recording activity that is specifically carried out by the Village Treasurer. The Village Treasurer is required to record all

existing transactions in the form of revenues and expenses. The Village Treasurer keeps a systematic and chronological record of the financial transactions that occur. The village financial administration in question is carried out by the Village Treasurer through the SISKEUDES application.

Answers to the results of interviews related to Village Financial Administration as a whole can be seen in Table as follows:

Table 4: Recapitulation of the Village Financial Administration

No	Village	Implementing the Village Financial Administration			Note
		Sub-district	DPM	BKAD	
1	Botuliodu	B	C	B	
2	Nunuka Raya	T	C	T	
3	Milangodaa	B	C	B	
4	Milangodaa Barat	B	C	B	
5	Milangodaa Utara	B	C	B	
6	Tolitu	B	C	B	
7	Pakuku Jaya	B	C	B	

Note : B = Good
 C = Enough
 T = Not good

Source: Attachment 1-3 (reprocessed)

From the information in the table above, based on the results of interviews with resource persons from the District Evaluation Team, it can be concluded that the village financial administration has been going well, especially for the 2 villages selected as research references, namely Milangodaa and Tolitu, this shows that the use of the SISKEUDES application really helps the village government in managing village finances.

Description of Reporting the Village Financial

In carrying out their duties, authorities, rights and obligations in

managing village finances, the village head has the obligation to submit reports. These reports are periodic semiannually and annually, which are submitted to the Regent. The financial statements referred to through the SISKEUDES application are submitted on time based on applicable regulations.

Answers to the results of interviews related to Village Financial Reporting as a whole can be seen in Table as follows:

Table 5: Recapitulation of Reporting the Village Financial

No	Village	Implementing the report of village financial			Note
		Sub-district	DPM	BKAD	
1	Botuliodu	TW	TW	TW	
2	Nunuka Raya	TTW	TW	TTW	
3	Milangodaa	TW	TW	TW	
4	Milangodaa Barat	TTW	TW	TW	
5	Milangodaa Utara	TW	TW	TW	
6	Tolitu	TW	TW	TW	
7	Pakuku Jaya	TTW	TW	TW	

Note : TW = On time
 TTW = Not on time

Source: Attachment 1-3 (reprocessed)

From the table information above, based on the results of interviews with District Evaluation Team sources, it can be concluded that village financial reporting has been going well, especially for the 2 villages selected as research references, namely Milangodaa and Tolitu, this shows that the use of the SISKEUDES application really helps the village government in making village financial reports.

Description of the Accountability of the village financial

The Accountability Report for the Realization of APBD of the village Implementation at the End of the Fiscal

Year submitted to the Regent through the sub-district consists of Income, Expenditure and Financing which have been stipulated by a Village Regulation. The Accountability Report referred to through the SISKEUDES application is submitted on time based on the applicable regulations.

Answers to the results of interviews related to Village Financial Accountability as a whole can be seen in Table as follows:

Table 6: Recapitulation of the Accountability of the village financial

No	Village	Implementing the accountability of the village financial			Note
		Sub	DPM	BKAD	
		dist	dist	dist	
1	Botuliodu	TW	TW	TW	
2	Nunuka Raya	TT W	TW	TTW	
3	Milangodaa	TW	TW	TW	
4	Milangodaa Barat	TT W	TW	TW	
5	Milangodaa Utara	TW	TW	TW	
6	Tolotu	TW	TW	TW	
7	Pakuku Jaya	TT W	TW	TW	

Note : TW = On time

TTW = Not on time

Source: Attachment 1-3 (reprocessed)

From the information in the table above, based on the results of interviews with resource persons from the District Evaluation Team, it can be concluded that village financial accountability has been going well, especially for the 2 villages selected as research references, namely Milangodaa and Tolotu, this shows that the use of the SISKEUDES application greatly assists the village government in making an accountability report attachment. village finances.

The implementation of the use of the SISKEUDES application has generally been running well in Tomini

District, this is illustrated by the explanation and information provided by the informants. Another thing that was raised was that the village financial system application that is currently being used has not been integrated, starting from the village, sub-district to the district, as explained by different sources who answered questions regarding the reporting system and village financial accountability.

Understanding of the village government, especially village officials, is a must, where the accuracy in carrying out the planning process and inputting content into the SISKEUDES application greatly determines the application of this application.

Description the Determining Factors

In this discussion, there are 2 (two) factors to be analyzed related to determining factors in implementing SISKEUDES, namely: 1). Human Resources, and 2). Internet Network.

Human resources and internet networks are the factors that determine the application of the village financial system application (SISKEUDES) to run properly and correctly. This can be seen in the matrix as follows:

Table 7: Matrix Factors of the Research Results

No	Village	Factors		Note
		SDM	Internet	
1	Botuliodu	BP	BP	
2	Nunuka Raya	BP	BP	
3	Milangodaa	P	BP	
4	Milangodaa Barat	BP	BP	
5	Milangodaa Utara	P	BP	
6	Tolotu	BP	P	
7	Pakuku Jaya	BP	P	

Source: Attachment 1-3 (reprocessed)

From this table we can say that from the 2 (two) selected villages, the

following results were obtained: elements of human resources and Internet networks from the informants' answers were the determining factors in implementing the SISKEUDES application.

If this application is developed into an online or web-based application in the future, these two elements will become an inhibiting factor in the application of the application in Tomini District. This is because not all areas of Tomini District have built internet network infrastructure, the two human resources, in this case the SISKEUDES operator, have to learn a lot to adapt to the conditions of this application development.

Another supporting factor is that this application has not been integrated with stakeholders, including the sub-district, the Regional Finance and Asset Agency, the PMD Office and the Inspectorate. This causes difficulties in evaluating and monitoring from planning to accountability for village financial management.

CONCLUSIONS

Based on the research that has been done, the conclusions of this study are as follows:

- 1) The implementation of the use of the SISKEUDES application has generally been running well in Tomini District, this is illustrated by the explanation and information provided by the resource person. Another thing that was raised was that the village financial system application that is currently being used has not been integrated, starting from the village, sub-district to the district, as explained by different sources who answered questions regarding the reporting

system and village financial accountability. Understanding of the village government, especially village officials, is a must, where the accuracy in conducting the planning process and inputting content into the SISKEUDES application greatly determines the application of this application.

- 2) The determining factors in the management of the village financial system application in Tomini District are human resources and internet networks. If this application is developed into an online or web-based application in the future, these two elements will become an inhibiting factor in the application of the application in Tomini District. This is because not all areas of Tomini District have built internet network infrastructure, along with human resources, in this case the SISKEUDES operator has to learn a lot to adapt to the conditions of developing this application. Efforts made in overcoming these obstacles include developing a selection system for Village apparatus, increasing education levels, and training.

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