

Analysis of Factors That Influence Village Government Decisions in Allocating Village Funds for Village-Owned Enterprises Activities in Bengkayang District

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Abstract. This research was conducted aiming to find out what factors influence the Village Government decision in allocating Village Funds through Village-Owned Enterprises (BUMDesa) activities in Bengkayang Regency. The research method used is a descriptive qualitative research approach with sources selected by purposeful sampling, namely the Village Government, Director, Secretary and Treasurer of BUMDesa, management of BUMDesa business units where researchers participate in research by collecting data using observation, in-depth interviews by meeting in person or through Whatsapp media and cell phones as well as documentation of BUMDesa activities. The research subjects were BUMDesa in Pasti Jaya Village, Cipta Karya Village, and Sebente Village. The results of this study indicate that the main factors that influence decisions on the use of Village Funds in 2020-2022 for BUMDesa are the Central Government Regulations on the use of Village Funds during the Covid-19 pandemic and village government programs.

Keywords: village funds, village government, village-owned enterprises.

1 Introduction

Law No. 6 of 2014 concerning villages provides authority for villages to be able to independently carry out village government activities starting from village development planning, implementing village development programs, and managing village finances [1] With the presence of this law, villages are increasingly able to play their role as spearheads of Indonesian development from the village and increase the involvement of rural communities as actors as well as objects of development so that rural communities can live more prosperously as village development increases. To carry out village development, it is expected that the village can have the ability to obtain village original income (Indonesian: Pendapatan Asli Desa or PADes) and central government support for village government in carrying out village development autonomy is realized by the existence of funds specifically given directly to villages called Village Funds. (Indonesian : Dana Desa or DD) [2].

Based on Government Regulation no. 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget, Village Funds are funds sourced from the State Revenue and Expenditure Budget designated for Villages that are transferred through the regency/municipal Regional Revenue and Expenditure Budget. city and is used to finance the administration of government, implementation of development, community development, and community empowerment. This village fund is expected to create village development and empowerment towards a just and prosperous society with various activities carried out including through business units run by Village-Owned Enterprises. (Indonesian: Badan Usaha Milik Desa or BUMDesa). One of the priorities for the use of village funds is to develop the local economic potential to increase the capacity of rural communities in entrepreneurial development, increase income, and expand the economic scale of rural communities. [3].

The ability to manage village funds is certainly influenced by the role of the Village Government. The use and management of village funds must be based on the principles of effectiveness, budget efficiency, and accountability and avoid abuse of authority for personal or group interests [4]. Various problems can arise due to poor management of village funds and can even lead to lawsuits due to the misappropriation of village funds such as high cases of corruption in village funds in the province of Riau [5]. However, there are still many villages that have succeeded in utilizing village funds so that they have a positive impact on the community and become an inspiration for other villages [6].

Bengkayang Regency is a district in Indonesia that is directly adjacent to Malaysia. It has 122 definitive villages spread over 17 sub-districts [7]. This, of course, needs special attention, especially for the village's ability to manage existing assets and potentials so that rural communities do not choose to become workers in neighboring countries because they do not get a decent income in their village. With the same natural characteristics but due to the ability of human resources that are still lagging, the economy of the Bengkayang village community is still lagging compared to neighboring countries. With various government programs to build villages through various activities including opportunities for villages to be able to have business entities that can manage village assets and potential into jobs and provide village original income through capital participation from village funds, it is expected to also improve the welfare of rural communities. [8]. Therefore, this study aims to find out what factors influence the decision of the Bengkayang Regency Village Government in the allocation of Village Funds, especially during the 2020-2022 covid pandemic to support the development of the village economy through BUM Desa activities, especially those carried out by the Pasti Jaya Village Government, the Cipta Karya Village Government and the Sebente Village Government.

2 Literature Review

2.1 Village

According to Law No. 32 of 2004 concerning Regional Government, a Village or what is called another name, hereinafter referred to as village is a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community, based on the origin and local customs that are recognized and respected in the system of the Government of the Unitary State of the Republic of Indonesia. Based on Law No. 32 concerning Regional Government, Villages are given the authority to regulate independently to manage their regions because Village Governments are considered to be more familiar with the potential and assets they have to be able to develop the economy in their respective regions, as

well as in the social and political fields so that expected to increase the participation of villagers in the social and political sphere.

Village autonomy is the right, authority, and obligation to regulate and manage government affairs and community interests based on rights, origins, and sociocultural values that exist in the community to grow and develop following the development of the village [9]. The establishment of a modern community-based village as a civil society where there is public space and conditions that allow the growth of a community with independent, autonomous, and voluntary characteristics is the purpose of the issuance of Law no. 6 of 2014 concerning Villages. Villages have the authority to administer Village Government, carry out Village development, develop Village communities, and empower Village communities based on community initiatives, origin rights, and Village customs. In carrying out village development, the values of togetherness, kinship, and, cooperation are prioritized to realize peace and social justice [10].

2.2 Village funds

Village Funds are funds sourced from the APBN which are designated for Villages that are transferred through the Regency/City APBD and are used to finance government administration, development implementation, community development, and community empowerment. The use of the Village Fund is regulated in the Minister of Finance Regulation Number 49 of 2016 concerning the procedures for allocating, distributing, using, monitoring, and evaluating the Village Fund in Article 21, where its use is prioritized to finance development and community empowerment.

The use of the Village Fund for the 2022 fiscal year is prioritized on three points, namely national economic recovery according to village authority, national priority programs according to village authority, and mitigation and handling of natural and non-natural disasters according to village authority. In addition, one of the priorities for the use of the adjusted Village Fund is the fulfillment of the need for plant and animal food security as part of the implementation of national policies [11].

The Village Head is responsible for managing village finances, including those sourced from the Village Fund. In addition to Village funds sourced from the APBN, there are six other sources of Village income or finance, namely: 1) Village Original Income; 2). Allocation of village funds; 3) Tax Revenue Sharing Fund; 4) Regional levies sourced from APBD; 5) Government Financial Assistance (Central - Regional); 5). Third-Party Grants; 6). Other legitimate income. Then, Village finances including the Village Fund are managed by the Technical Implementation Team for the Village Finance Management, namely the Village Apparatus consisting of the Village Head, Village Secretary, Head of Affairs, and Village Treasurer, each of which has a different authority, duties, and responsibilities. This is done to ensure the control of Village Finance with a management system that is expected to guarantee the occurrence of irregularities [12].

Previous research in Maju Jaya Village, Bungo gave results that the use of Village Funds (DD) had an impact on improving public services and health services but had not yet had an impact on improving the community's economy. [6]. The results of research on an effective and efficient Village Fund management model for improving the welfare of rural communities are obtained from three formulations, namely First, the legal basis for managing Village Funds; Second, nine solutions that are answers to problems and challenges in the management of Village Funds; and Third, village fund products, including the ownership of BUM Desa [4].

Research in Juwangi Village, Boyolali gave the results that the authority of the Village Head in managing the Village Fund was appropriate but its implementation was not based on Good Governance due to a lack of human resource capacity [13]. In addition, the results of research in Dlingo Village, Bantul found the important role of the Village Consultative Body (Indonesian: Badan Permusyawaratan Desa or BPD) in supervision and monitoring managing village funds [14].

2.3 Village-owned enterprises

Village-Owned Enterprises (Indonesian: *Badan Usaha Milik Desa* or BUM Desa) in the inter-village scope are the drivers and managers of village development based on local strengths (financial and village assets) in the form of formation and development of superior village products and/or superior products of rural areas. [15]. Village-Owned Enterprises, hereinafter referred to as Village-Owned Enterprises, are legal entities established by villages and/or together with villages to manage businesses, utilize assets, develop investment and productivity, provide services, and/or provide other types of businesses for the maximum amount of time. village community welfare.

The presence of BUM Desa which functions as a village social and commercial institution is expected to play a greater role in the economic recovery period due to the COVID-19 pandemic, which has not only hit the entire urban economy but also the rural economy. Therefore, with the legitimacy of BUM Desa as a legal entity as explained by the Minister of Village, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia, Abdul Halim Iskandar with the issuance of PP 11/2021, BUMDesa as a legal entity can directly run its business, and can establish cooperation with other legal entities such as PT, CV, Cooperatives to make loans to banks. So far, BUM Desa has always had difficulty accessing capital through loan schemes. In the future, joint BUMDesa can apply for loans with terms of performance and clarity of assets to be guaranteed [16]. The existence of BUM Desa does not necessarily provide the desired results, there are various obstacles in the field that have caused the BUM Desa to not succeed in improving the economy of rural communities as a result of the not yet optimal governance of BUM Desa as the results of research by BUM Desa in Purwodadhi subdistrict, Musi Rawas [17] and BUM Desa Dile in Ende [18]. Therefore, based on research on BUMDesa in Sleman and Bantul, a guide is needed for BUM Desa to prepare governance documents, namely the Strategic Plan, Internal Control System, and Financial Administration so that the ability to manage BUMDesa can be better [19]. In addition, it is necessary to pay attention to the role of the Village Head in the sustainability of BUM Desa so that it does not dominate and is in line with the role of the Village Consultative Body and operational implementers to create a strong foundation starting from planning, implementing and monitoring BUM Desa activities [20]. From the research results of BUM Desa Ponggok, Klaten, it is known that the Village Government has succeeded in transforming community empowerment from community-based to BUMDesa in managing and utilizing the results of shared resources (natural tourism villages), but still fails to touch and empower the poor [21].

3 Method

This study used a descriptive qualitative research method approach, where this method uses research procedures that produce descriptive data derived from personal speech, and later this method produces descriptive data that was used to analyze the activities of the Pasti Jaya Village Government and BUMDesa Pasti Jaya Abadi Pasti Jaya, Cipta Karya Village Government and BUMDesa Panyanggar, Sebente Village Government and BUMDesa Setanga

Lestari and social phenomena that occurred in Pasti Jaya Village, Cipta Karya Village, and Sebente Village when the research was conducted from June to August 2022. This research was conducted at BUMDesa Pasti Jaya Abadi Pasti Jaya in Pasti Jaya Village, Samalantan District, BUMDesa Panyanggar in Cipta Karya Village, Sungai Betung Subdistrict, BUMDesa Setanga Lestari in Sebente Village, Teriak District, Bengkayang Regency, West Kalimantan which has run several business units and has been giving village original income. The stages of this research were as follows: (1) Initial discussion with the Village Head and the Director of BUMDesa, (2) Literature study by conducting previous studies and relevant BUMDesa research, (3) Collecting research data through activities carried out with in-depth interviews directly or via WhatsApp video calls, conversations on WhatsApp and cell phones to selected sources by purposive sampling technique who are know very well all information needed and problems that occur such as the Village Head, Director, Treasurer, BUM Desa Secretary and head of business units and members of the BUMDesa business unit, direct observation and collecting documentation information related to existing BUMDesa activities such as Minutes of Village Deliberations regarding the establishment of BUMDesa, appointment of BUMDesa management, Village Rules, basic budget / household budget of BUMDesa and information about BUMDesa from various mass media, (4) Data analysis with data analysis stages used according to Matthew B. Miles and A. Michael Huberman [22], namely data reduction from interview transcripts, data presentation, conclusions or verification, while the technique of checking the validity of the data in this study uses triangulation techniques, then (5) Recommendations and Conclusions.

4 Results and Discussion

Bengkayang Regency in 2022 has around 41 Village-Owned Enterprises, and only around 22 BUMDesa are active and already have a turnover. Some of them have also succeeded in providing Village Original Income (Indonesian: Pendapatan Asli Desa or PADes) such as BUMDesa Pasti Jaya Abadi Pasti Jaya in Pasti Jaya Village since 2018, BUMDesa Panyanggar in Cipta Karya Village since 2020 and BUMDesa Setanga Lestari in Sebente Village since 2019. BUMDesa activities in Bengkayang Regency are still strongly influenced by the role of the Village Government, especially in terms of village capital participation sourced from the Village Fund to be used as capital for the activities of business units run by BUMDesa in managing village assets and potential to improve the welfare of rural communities and provide village original income.

BUMDesa Pasti Jaya Abadi Pasti Jaya in 2022 has run three main business units, namely other agricultural support services businesses, other financial services businesses, and corn rice flour production businesses. The selection of business units carried out by the BUMDesa Pasti Jaya Abadi is more oriented towards the potential of the village and the needs of the village community of Pasti Jaya, where the villagers generally work as farmers. In 2021 Desa Pasti Jaya won a national level award through the BRILIAN Village program organized by PT Bank Rakyat Indonesia (BRI) where Desa Pasti Jaya managed to enter the top 25 winner category. This success shows the existence of sustainable innovation activities from the village and Village Owned Enterprises (BUMDesa). that the use of village funds has been carried out in villages and channeled for rural development, community development, and increasing income [23] Meanwhile, BUMDesa Panyanggar has run three business units, namely two tourism business units that have succeeded in providing PADes since 2020 and a new additional business unit in 2022 engaged in the management of clean water units. Although the tourism business unit has not been able to boost the economy of the community and rural communities still rely on their main livelihood from the agricultural and plantation sectors, the work of this

tourism business unit has been able to make the Cipta Karya Tourism Village win various national level awards such as being included in the top 100 categories the Anugerah competition. Indonesian Tourism Villages (Indonesian: Anugerah Desa Wisata Indonesia or ADWI) in 2021 and 2022 organized by the Ministry of Tourism and Creative Economy/Tourism and Creative Economy Agency and won second place for the best highland tourism category in the Anugerah Pesona Indonesia (API) event in 2021. Utilization of village assets positively affects the village's original income significantly [24]. Though the management of BUMDesa Setanga Lestari in Sebente Village in 2022 is less active, they are still able to continue to run tourism business units, LPG gas base business units, and clean water management units so that they can provide PADes.

The Covid pandemic that hit had an impact on policies issued by the Central Government in terms of prioritizing the use of village funds from 2020 to 2022. Even the priority rules for the use of Village Funds in 2020 underwent three changes, namely based on Permendesa PDTT No. 6 of 2020, Permendesa PDTT No. 7 of 2020, and Permendesa PDTT Number 14 of 2020 for handling the Covid-19 pandemic where the provision of direct cash assistance (Indonesian: Bantuan Langsung Tunai or BLT) is one of the main priorities for the use of Village Funds in addition to activities in the form of Covid 19 Responsive Villages and Village Cash Intensive Wor. In carrying out the regulations for using the Village Fund in 2020, the strategy of the Pasti Jaya Village government is different from the Cipta Karya Government and the Sebente Village Government. In 2020, Pasti Jaya Village did not carry out infrastructure development activities, but the Pasti Jaya Village Government used Village Funds in addition to handling covid, one of which was to manage and develop the Pasti Jaya Abadi Village Owned Enterprise (BUMDesa) by channeling village capital participation to run business units. BUMDes run Pasti Jaya Abadi Pasti Jaya. Meanwhile, Cipta Karya Village and Sebente Village did not use Village Funds to provide additional capital participation for BUMDesa in 2020. Every decision to implement the village fund management program must involve all elements of the village community so that the use of budgeted funds is more targeted and truly follows the needs of villagers [23].

In 2021, Permendesa PDTT Number 13 of 2021 concerning the priority of using village funds in 2021 was directed to programs and/or activities to accelerate the achievement of Village SDGs through national economic recovery by the authority of the Village; national priority programs by the Village authority; and adaptation of new village habits. Where it was further explained that the use of the Village Fund for national economic recovery by the authority of the Village was prioritized for the achievement of the Village SDGs, namely the establishment, development, and revitalization of Village-owned enterprises/Village-owned enterprises together for equitable Village economic growth; provision of Village electricity to realize a clean and renewable energy Village; and the development of productive economic businesses which were prioritized to be managed by Village-owned enterprises together to realize environmentally conscious Village consumption and production. In the second year of the covid pandemic, in 2021, the Pasti Jaya Village Government would continue to provide support for village capital participation to BUMDes Pasti Jaya Abadi so that BUMDes could run a new business unit in the field of productive business loans. By providing a low-interest rate, this business unit can help rural communities in running their businesses such as agriculture or trading. Meanwhile, the Cipta Karya Village Government did not directly provide Village Funds through additional village capital participation to Panyanggar BUMDes but supported the improvement of Riam Palayo's business unit facilities and at the end of the year assisted the Sepadang Hill BUMDes business unit in purchasing additional land using capital participation in 2019 and building one water intake using the Village Fund was then handed over to the Panyanggar BUMDes so that it can become a clean water management business unit that will start running in 2022. Meanwhile, the Sebente Village Government has not given special attention to BUMDes Setanga Lestari.

In 2022 there are three priorities for the use of Village Funds based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 7 of 2021, namely: First: National economic recovery according to village authority includes poverty alleviation to realize villages without poverty, establishment, development, and capacity building for management BUMDes for equitable village economic growth, and the development of productive economic enterprises which are prioritized to be managed by BUMDes; Second: National priority programs according to village authority include village data collection, mapping of potential and resources, as well as management of information and communication technology as an effort to expand partnerships for village development, development of tourist villages for equitable village economic growth, strengthening vegetable and animal food security to realize rural areas without hunger, stunting prevention to realize healthy and prosperous villages, and inclusive village development to increase community involvement as a whole in village development; Third: Mitigation and handling of natural and non-natural disasters according to village authority include mitigation and handling of natural disasters, including making maps of potential disaster-prone areas in villages, village Light Fire Extinguishers, first aid kits for disasters, and construction of evacuation roads, mitigation handling non-natural disasters, namely COVID-19 Safe Villages; and BLT-DD. The implementation of the priority program is carried out self-managed by utilizing local village resources that prioritize the Village Cash Work Intensive (Indonesian: Padat Karya Tunai Desa or PKTD) pattern by allocating at least 50 percent of the Village Fund for worker wages from the PKTD activity funds contained in the Village Budget Plan. [25].

Even though in 2022, based on the terms of use as regulated in Presidential Regulation (PERPRES) Number 104 of 2021 concerning Details of the State Budget for Fiscal Year 2022 in article 5 paragraph (4). 40% of the Village Fund is budgeted for Direct Cash Assistance, but the village government of Pasti Jaya still allocates Village Funds in the plan to provide additional capital participation, while the Cipta Karya Village Government and Sebente Village Government have no plans to provide additional capital participation to BUMDes in the year 2022.

5 Conclusion

Based on the research results of BUMDesa in Bengkayang Regency by taking data from Pasti Jaya Village, Cipta Karya Village, and Sebente Village which has obtained village original income (PADes) from business units run by BUMDesa, it can be seen that the main factors influencing Village Government policies in managing Village Funds During the 2020-2022 COVID-19 pandemic, is a regulation issued by the Central Government to prioritize of Village Funds in dealing with the COVID-19 pandemic. Nevertheless, the regulation still provides room for the Pasti Jaya Village government through village deliberation forums to provide periodic capital participation to BUMDesa Pasti Jaya Abadi Pasti Jaya, while the Cipta Karya Village Administration provides Village Funds to Panyanggar BUMDesa indirectly through support for improving facilities in the village. tourism business unit and provide a new business unit that can be managed by BUMDesa, while the Sebente Village Government has not given special attention to the development of the existing BUMDesa business units. Therefore, another factor that influences the policy of the Village Government in Bengkayang Regency in the use of Village Funds for BUMDesa to store rural communities by running business units that are sourced from the utilization of village potential and assets is the policy of each Village Government through village government programs which is executed.

The objects of the research might be added to other villages in Bengkayang Regency, West Kalimantan to capture the whole picture and recent phenomena that it features. It may provide a broader perspective on the village government strategies in using the village funds through BUMDesa activities and it might give some more ideas on how to use the village funds effectively to improve the welfare of rural communities.

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