



EFFICIENCY USE OF VILLAGE FUNDS AND TRANSFERS TO REGIONS IN IMPROVING COMMUNITY WELFARE

Widya Nissa Wildani¹, Farah Hanieva Alfadhillah², Nadia Nur Windari³

^{1,2,3}Development Economics Department, Universitas Islam Bandung

Corresponding Author Email: widyadetaa@gmail.com

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ABSTRACT

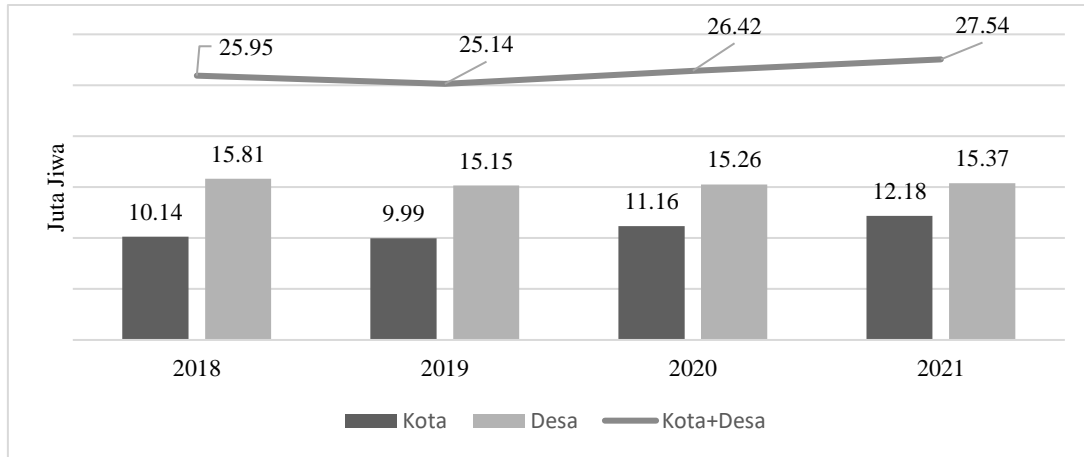
Village economic and social development is one of the government's focuses to improve national development, therefore the central government is given authority to the village government in managing the implementation of village development to create welfare for rural communities through the allocation of funds provided by the Central Government and Regional Governments into the APBDes. . This study aims to analyze the efficiency of the management of regional incentive funds, special non-physical allocation funds and village funds, especially the allocation of village funds in 33 provinces in Indonesia for the 2019-2021 fiscal year towards village welfare as measured by the IDM, and provide solutions for improve the efficiency of village funds. The analytical method used in this research is Data Envelopment Analysis (DEA) with three input variables and four outputs. After doing an analysis using the MaxDEA 8 analysis tool which shows the results there are only 8 provinces that are efficient in the use of input variables and village fund input variables have the lowest efficiency compared to regional incentive funds and special non-physical allocation funds.

1. INTRODUCTION

Indonesia is an archipelagic country that is very wide from Sabang to Merauke with 34 provinces and there are 83,381 villages/kelurahan. With a very large number of villages, it is not possible for the central government to take care of village affairs scattered throughout Indonesia. The Central Government delegates some authority to the Regional Government or regional autonomy. Villages have complex problems, such as problems of poverty, underdevelopment, dependence, the occurrence of these problems will affect other factors that influence each other. Based on law number 6 of 2014 the village is a legal community unit that has the authority to regulate and manage government affairs and the interests of the community. The authority given to the village government aims to take care of the implementation of village development in order to synergize in solving various problems that occur and improve the quality of life of village communities, both socially and economically based on the needs of each village, so village officials should be able to manage human resources and resources. nature that is the advantage of every village (Sunardi, 2020). The problem of poverty is a typical problem in rural areas, the occurrence of poverty problems is due to the quality of Human Resources (HR) which is not superior and the availability of job opportunities is not much, so that rural economic activity is still growing in the agricultural sector. both social and economic based on the needs of each village, then village officials should be able to manage human resources and natural resources which are the advantages of every village (Sunardi, 2020). The problem of poverty is a typical problem in rural areas, the occurrence of poverty problems is due to the quality of Human Resources (HR) which is not superior and the availability of job opportunities is not much, so that rural economic activity is still growing in the agricultural sector. both social and economic based on the needs of each village, then village officials should be able to manage human resources and natural resources which are the advantages of every village (Sunardi, 2020). The problem of poverty is a typical problem in rural areas, the occurrence of poverty problems is due to the quality of Human Resources (HR) which is not superior and the availability of job opportunities is not much, so that rural economic activity is still growing in the agricultural sector.

Based on the Central Statistics Agency (BPS), the poverty rate in Indonesia will increase in 2021 in both urban and rural areas and the percentage of poor people in rural areas is 12.53 percent as of September 2021. This percentage is said to have decreased from March 2021, although the percentage rural poverty has decreased but the Poverty Severity Index

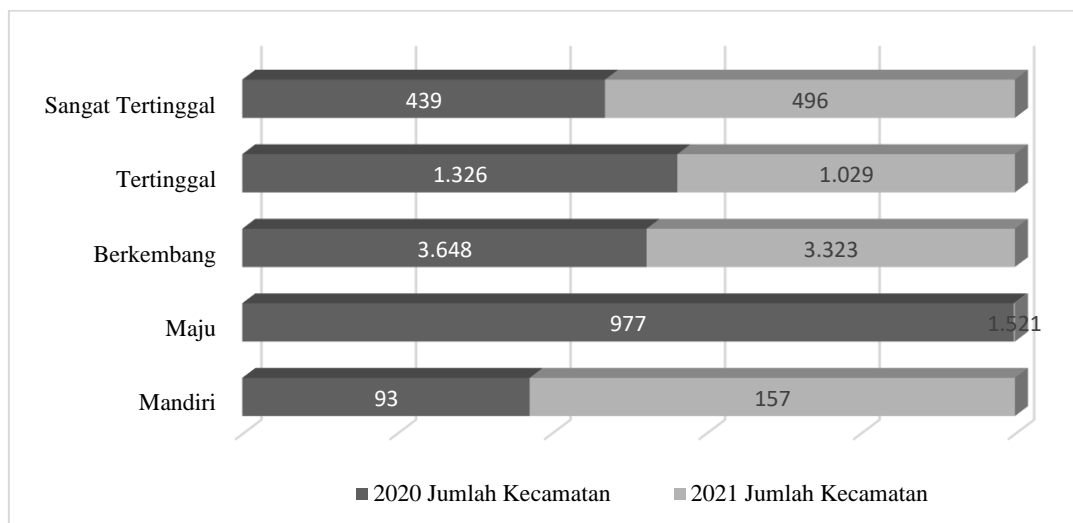
(IKK) in rural areas has actually increased to 0.59 percent, this figure is greater than the percentage in urban areas. The IKK is a picture of the average expenditure of each poor person on poverty, meaning that the level of inequality in people living below the poverty line is still relatively wide and getting bigger. High poverty rates can have a negative impact on other sectors, because the problem of poverty is a multidimensional problem. The high rate of poverty in rural areas can encourage migration to big cities. The high rate of migration carried out by rural communities will create new problems in urban areas, making various social and economic problems not improve. Even though the village has a very important role in supporting the success of broad development, where the village is able to support the development of urban areas as a provider of raw materials to support production in an urban area (Azhari & Suhartini, 2021). Therefore, the government must focus on tackling problems that occur in rural areas throughout Indonesia because the problems that occur are very complex,



Source: Central Bureau of Statistics

Figure 1. Number of Poor Population by Region 2018-2021.

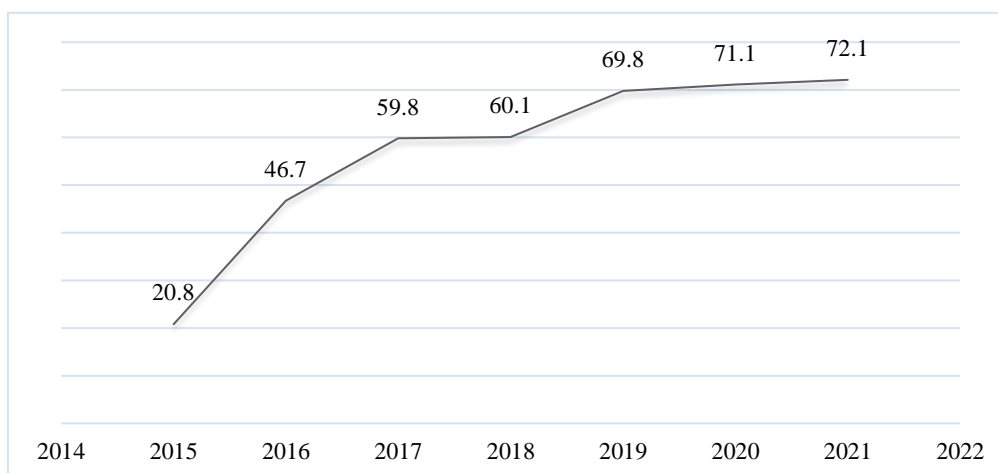
Based on BPS data in Figure 1, the number of poor people in rural areas from 2018 to 2021 reaches 15 million people, while poverty in urban areas is lower, meaning that urban and rural poverty disparities are still high. This makes the Indonesian government have a target in advancing village quality development in a better direction so that the creation of increasingly advanced village conditions and village status continues to increase, as stated in the 2020-2024 Medium Term Development Plan (RPJMN) the government has at least five The target that must be realized by the Ministry of Villages, Development of Disadvantaged Regions and Transmigration (Kemendes PDTT) is to realize an increase in the status of villages so that the status of villages is very underdeveloped and underdeveloped. Based on calculations from the Developing Village Index (IDM) in 2021, the status of underdeveloped villages has decreased and the status of independent villages has increased, to determine the status of village progress, calculations are carried out that include three components, namely economic, social and environmental. Kemendes PDTT has determined five IDM statuses, namely: 1) Very lagging; 2) Left behind; 3) Developing; 4) Forward; 5) Independent. The purpose of the determination of the IDM is to facilitate the Indonesian government in solving problems based on the information available from the IDM which includes the three components of the calculation. Where the government will make low-status villages the main focus of development to solve various problems that occur,



Source: Ministry of PDTT

Figure 2. Recap of IDM Subdistrict Status for 2020-2021.

07/2017 Village fund allocation budgeting is carried out fairly based on the needs of each village. The APBDes component is measured based on village revenues and village expenditures, where village expenditures are expenditures that will have a good impact on social and economic conditions. The village fund program has been implemented since 2015 until now, the amount of budget allocated increases every year and the amount of the increase is quite significant, the increase in the amount of the budget is in line with the increase in the APBDes. Currently the government has set a village fund budget for 2022 of 68 trillion in the APBN which will be distributed to 74 thousand villages. Later the village funds that have been distributed to each village will be used for development,



Source: Detikfinance

Figure 3. Village Fund Budget 2014 – 2021.

Referring to Figure 3 which shows that an increase in the village fund budget every year is a good thing for the development process. The budget provided by the government should be able to have a good impact on village development, such as a village poverty rate that is no longer high, and an increase in village human resources. However, when viewed further, the poverty rate in the village is still relatively high as shown in Figure 2. Where the rural poverty rate is higher than the city, even though when viewed from the population density, the city has a higher population than the village (Kontan, 2021). This shows that the Village Revenue Budget (APDes) which is intended to improve the quality of the village economy and human resources has not been implemented optimally. One of the causes for this to happen is that the development planning carried out by village officials is still based on desire, even though the planning for village development should be based on what the village needs. Thus the objectives of the development itself are right on target and in accordance with the needs of the community. As research conducted by Mingkid, Liando & Lengkong (2017) says that the planning stage of village development is still based on the wishes of the head, so that at the time of the musrenbang the people who attend only listen when the community should be an important role in the musrenbang to determine the direction and goals. development, In practice, there are still several villages that are not in accordance with the needs in the management and use of these village funds. The main focus of this research is to measure the efficiency level of using PADes village funds against the village development index and the sources of determining the efficiency of the use of village funds in Indonesia, by looking at several related indicators.

2. LITERATURE REVIEW

In general, development planning is a method or technique to achieve the desired goals in the development process so as to be able to create an advanced, prosperous and prosperous society. Arthur W. Lewis (1965) defines development planning as a collection of policies and development programs to stimulate the public and the private sector to use available resources more productively. Meanwhile, the Development Planning system is a unified development planning procedure to produce long-term, medium-term and annual development plans implemented by elements of state administrators and the community at the Central and Regional levels. The Village Annual Development Plan or the so-called Village Government Work Plan, is the elaboration of the Village Medium-Term Development Plan for a period of one year. The Village Regulation concerning the Village Medium-Term Development Plan and the Village Government Work Plan are the only planning documents in the Village and are guidelines in the preparation of the Village Revenue and Expenditure Budget as regulated in a Government Regulation. The RPJMDesa document is intended for a period of six years. It contains components of village development policy directions, village financial policy directions, general policies, and Regional Work Unit (SKPD) programs, cross-SKPD, and regional priority programs, accompanied by a work plan. The Village Regulation concerning the Village Medium-Term Development Plan and the Village Government Work Plan are the only planning documents in the Village and are guidelines in the preparation of the Village Revenue and Expenditure Budget as regulated in a Government Regulation. The RPJMDesa document is intended for a period of six years. It contains components of village development policy directions, village financial policy directions, general policies, and Regional Work Unit (SKPD) programs, cross-SKPD, and regional priority programs, accompanied by a work plan. The Village

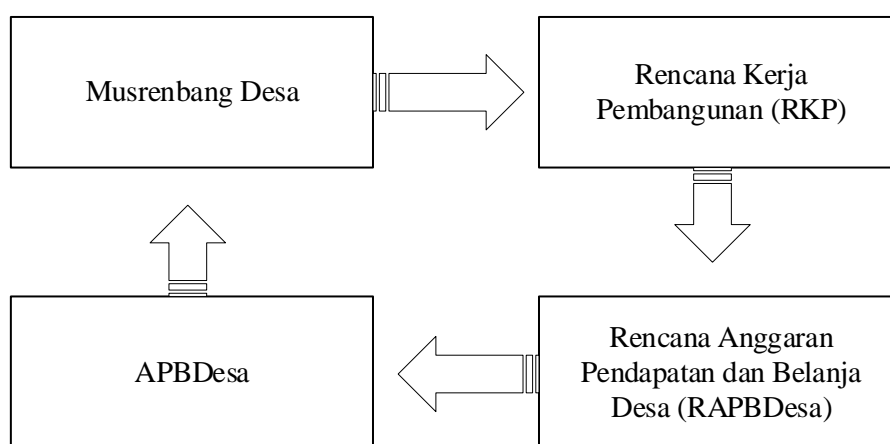
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The Village RPJM also refers to the district/city RPJM, which contains the vision and mission of the Village Head, plans for implementing Village Government, implementation of development, community development, community empowerment, and direction of village development policies (Sujana, et.al, 2020). The Village RPJM is prepared taking into account the objective conditions of the Village and the development priorities of the district/city. The Village RPJM is stipulated within a maximum period of three months from the inauguration of the Village head. In preparing the Village Medium-Term Development Plan (RPJMDes), the Village Government is obliged to hold a Village development planning deliberation or what can be called a musrenbang by including or involving the community in a participatory manner and based on the needs of the village community. Planning is very important in regional development. Because there are often problems in development, planning is needed in accordance with the laws that govern it (Suseno, 2016). In realizing the development plan, it is necessary to have funds. Basically the village government does not only manage village funds sourced from the APBN. In addition to managing Government (central) transfer funds, the village government also manages Village Fund Allocation (ADD), Revenue Sharing for Regional Taxes and Levies, Provincial Financial Aid and Village Original Income (PADes). Regulatory all village finances will be documented in the APBDes (Arifin, 2018). Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. it is necessary to have a plan that is in accordance with the law that regulates it (Suseno, 2016). In realizing the development plan, it is necessary to have funds. Basically the village government does not only manage village funds sourced from the APBN. In addition to managing Government (central) transfer funds, the village government also manages Village Fund Allocation (ADD), Revenue Sharing for Regional Taxes and Levies, Provincial Financial Aid and Village Original Income (PADes). Regulatory all village finances will be documented in the APBDes (Arifin, 2018). Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. it is necessary to have a plan that is in accordance with the law that regulates it (Suseno, 2016). In realizing the development plan, it is necessary to have funds. Basically the village government does not only manage village funds sourced from the APBN. In addition to managing Government (central) transfer funds, the village government also manages Village Fund Allocation (ADD), Revenue Sharing for Regional Taxes and Levies, Provincial Financial Aid and Village Original Income (PADes). Regulatory all village finances will be documented in the APBDes (Arifin, 2018). Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. Basically the village government does not only manage village funds sourced from the APBN. In addition to managing Government (central) transfer funds, the village government also manages Village Fund Allocation (ADD), Revenue Sharing for Regional Taxes and Levies, Provincial Financial Aid and Village Original Income (PADes). Regulatory all village finances will be documented in the APBDes (Arifin, 2018). Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. Basically the village government does not only manage village funds sourced from the APBN. In addition to managing Government (central) transfer funds, the village government also manages Village Fund Allocation (ADD), Revenue Sharing for Regional Taxes and Levies, Provincial Financial Aid and Village Original Income (PADes). Regulatory all village finances will be documented in the APBDes (Arifin, 2018). Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund. Funds sourced from PADes include: 1) Village Funds; 2) Regional Incentive Funds; 3) Non-Physical Special Allocation Fund.

Research conducted by Lutfhi Nur Fahri (2017) which discusses the effect of implementing village funds on village financial management in increasing the effectiveness of village programs. The results of this study indicate that the implementation of village policies and policies has a positive influence on village financial management and the effectiveness of village development programs. The use of village funds must be carried out in an effective way by managing village finances, thereby increasing the effectiveness of village development programs. This research is in line with research conducted by Fachrul A Siregar and Fazli Syam BZ (2021) on Analysis of the Effectiveness and Efficiency of Village Financial Management (Study on Villages in Deli Serdang Regency) and resulted in a conclusion that there are differences in effectiveness in almost all the villages sampled in using village funds in 2016 has an effective ratio, only a few villages have a very low level of effectiveness due to low levels of use. Furthermore, research conducted by I Wayan Saputra (2016) on the effectiveness of managing village fund allocations and it can be concluded from this research that the use of village funds in Lembean Village has been allocated well and is in the effective category. However, there are still obstacles experienced in realizing the allocation of village funds, namely the lack of understanding from Lembean village regarding the allocation of village funds, then poor communication between stakeholders, and the disbursement of village fund allocations which is often late. Efforts were made to overcome these obstacles by conducting training to improve coordination of work units, and the existence of a reserve fund budget. However, research conducted by Dinna Tri Yulihantini, Hari Sukarno, and Siti Maria Wardayati (2018) that the allocation of village funds does not have much effect on village financial independence and village development. and the often late disbursement of village fund allocations. Efforts were made to overcome these obstacles by conducting training to improve coordination of work units, and the existence of a reserve fund budget. However, research conducted by Dinna Tri Yulihantini, Hari Sukarno, and Siti Maria Wardayati (2018) that the allocation of village funds does not have much effect on village financial independence and

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Based on law number 6 of 2014 concerning Village Funds sourced from the APBN which is given to each village which is one source of village income and can provide opportunities to develop villages according to their potential. Based on law number 6 of 2014 village funds have the following objectives: 1) Improving public services in the village; 2) Alleviating poverty; 3) Promote the village economy; 4) Addressing the development gap between villages; 5) Strengthening the village community as the subject of development. In the allocation of village funds, there are several criteria that must be completed first, which refers to the Regulation of the Minister of Finance No. 50/PMK.07/2017 which discusses the management of transfers to the regions and village funds. According to Arifin, et. al (2020) the implementation of village funds allocated to all villages in Indonesia has been carried out since 2015 in order to increase community participation through law number 6 of 2014 and village funds that have been allocated from 2015 to 2019 reached 268 trillion. In Hulu et al (2018) the use of village funds sourced from the APBN is integrated with the APBDes, so the planning process before using these village funds such as village planning and development meetings involving the BPD, LPMD, and community leaders along with representatives of ordinary people is needed, planning for the use of funds villages that are integrated in the APBDes, namely: 1) Village planning and development consultations; 2) Development work plan; 3) Village revenue and expenditure budget plan; 4) Village income and expenditure budget.



Source: Yamulia Hulu, R. Hamadani Harahap, and Muhammad Arif Nasution (2018)

Figure 4. Village Fund Planning Scheme

Based on Ministerial Regulation number 2 of 2016, villages are categorized into five categories, independent villages, developed villages, developing villages, underdeveloped villages, and very underdeveloped villages. To determine a village is in one of these categories, a calculation will be made based on the formula for the Developing Village Index (IDM) which consists of the Social Resilience Index (IKS), Economic Resilience Index (IKE), Environmental Resilience Index (IKL). Based on Ministerial Regulation No. 2 of 2017, the purpose of the IDM is to help the government in alleviating underdeveloped villages and developing independent villages, as well as knowing the status of village progress.

3. METHODOLOGY

The method used to conduct research on the efficiency of the use of village funds is a descriptive qualitative research method. Qualitative research is one way that can be used to answer a problem related to data. Based on the title of the research, namely the efficiency of using village funds in improving village development in a better direction, the focus of this research is how much efficiency in the use of village funds is in encouraging village development. The data used is secondary data whose data collection process is obtained from official sources such as BPS and published data issued by official agencies. Data collection techniques using literature study. Literature study is research that relies on written works,

3.1 Research Object

Indonesia has 34 provinces where each province has a district and to a smaller extent includes several villages. Our research focuses on all provinces in Indonesia, as many as 34 provinces which will be the main data to see Transfers to Regions and Village Funds (TKDD) to measure the efficiency of these funds in each province towards village development.

3.2 Research variable

This study uses three input variables and four outputs listed in table 3. Where the input variables consist of village funds, regional incentive funds, special non-physical allocation funds. Meanwhile, the output variables consist of village poverty rate, regional original income, developing village index, and employment.

Table 1. Input Variables and Output Variables

Variable	Definition
Input Variable	
1. Village Fund	Based on Law No. 6 of 2018 concerning villages, they are given the authority to regulate and manage their authority according to need. Then the existing village budget must be used according to the needs and priorities of the village. Village funds are funds from the state revenue and expenditure budget for villages and hamlets that are transferred to the district/city revenue and expenditure budgets to finance the government in managing and implementing development, community development, and community empowerment (Antou et al., 2019).
2. Regional Incentive Fund	According to the Regulation of the Minister of Finance of the Republic of Indonesia No. 8 of 2014, the Regional Incentive Fund (DID) is a fund that is adjusted to the 2014 APBN which is used for the education function which is allocated to the regions by taking into account certain performance criteria. DID funds are given for rewards / awards to each region in improving / achieving performance in the administration of regional finance, public government services, basic public services, and community welfare
3. Non-physical Special Allocation Fund	Non-physical DAK are funds distributed to regions to help finance non-physical activities, especially those of a regional nature. Non-physical DAK includes: School Operational Assistance, PAUD Education Operational Assistance, Teacher and Civil Servant Professional Allowances, Health Operational Assistance, Family Planning Operational Assistance, Cooperative and SME Improvement Fund, and Population Administration Service Fund
Output Variable	
1. Locally-generated revenue	Village income per province is obtained from each type of economic empowerment activity in every village in the province. According to Nurcholis, (2011: 82) in Sulistiyoningtyas, (2017) Original village income includes, among others, BUMDes results (such as village treasury land, village markets, village buildings), results of self-help and participation, mutual cooperation results, and other legitimate sources of income. legally.
2. Building Village Index	The Village Development Index (IDM) is a relatively new type of program used by the government to determine the scope of village capacity development and serves as an indicator that can determine village progress. IDM contains measurements that are able to see the position and status of the village as well as the direction of the level of progress and village independence.
3. Employment	According to Sumarsono, (2003) in Purnamawati & Khoirudin, (2019) Labor absorption basically depends on the size of the demand for labor. Absorption of labor in general shows the size of a company's ability to absorb a number of workers to produce a product. The ability to absorb labor is not the same from one sector to another.

Source: Results of Thought from the Author.

3.3 Data Analysis Tools

The analysis used is the Data Envelopment Analysis (DEA) approach, which is a linear program application that is able to compare and evaluate the relative efficiency level of Decision Making Units (DMUs), as well as non-parametric and multifactor. Then the use of DEA to measure the efficiency level of DMUs to produce an input and output. According to Ramanathan in Zainal (2019) that the DEA analysis method is suitable for measuring the efficiency level of the public sector's performance, the DEA analysis technique has proven to be successfully used to measure an organization using various inputs.

$$Efisiensi = \frac{Output}{Input} \quad (1)$$

Haryadi, (2011: 33) in Putra and Anitasari, (2019) states the choice of VRS (variable return to scale) compared to CRS (constant return to scale) by considering that not all decision makers (DMUs) work on an optimal scale and there is no competition. In addition to the VRS hypothesis, two approaches can be used to measure efficiency: input-oriented and

output-oriented approaches. Considering the relationship between input and output variables, the efficiency measurement in this study will take a VRS approach with output oriented which aims to maximize the output from the use of inputs. The results of the calculation of the DEA method where the efficiency rating will not be more than 1, meaning that 1 is a state where the operating unit has reached an efficient condition.

4. RESULT AND DISCUSSION

4.1 Research Results of Provincial Efficiency Analysis

The results of the analysis conducted by the researcher which consists of three inputs and 3 outputs, show the efficiency of the use of village transfer funds in 34 provinces in Indonesia, if the efficiency score is 1.00 then it can be said that the province is efficient in the use of input variables to output variables. , whereas if the score is below or less than 1.00 then it is not efficient in managing the input variables.

Table 2.Results of Efficiency Analysis by Province 2019.

DMU	2019		2020		2021	
	Score	Information	Score	Information	Score	Information
Aceh	0.902172	Not efficient	0.795547	Not efficient	0.778073	Not efficient
Bali	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Banten	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Bengkulu	1.000000	Efficient	0.977937	Not efficient	0.923543	Not efficient
In Yogyakarta	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Gorontalo	0.920780	Not efficient	0.960985	Not efficient	0.954163	Not efficient
Jambi	0.907318	Not efficient	0.932585	Not efficient	0.932313	Not efficient
West Java	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Central Java	0.963847	Not efficient	0.954617	Not efficient	0.953842	Not efficient
East Java	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
West Kalimantan	0.913001	Not efficient	0.906785	Not efficient	1.000000	Efficient
South Borneo	0.861761	Not efficient	0.823209	Not efficient	0.849648	Not efficient
Central Kalimantan	0.831191	Not efficient	0.803685	Not efficient	0.904983	Not efficient
East Kalimantan	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
North Kalimantan	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Kep. Bangka	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Belitung	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Kep. Riau	1.000000	Efficient	1.000000	Efficient	0.948187	Not efficient
Lampung	0.942062	Not efficient	0.940551	Not efficient	1.000000	Efficient
Maluku	0.859370	Efficient	0.998673	Not efficient	0.959592	Not efficient
North Maluku	0.837227	Not efficient	0.823579	Not efficient	0.871740	Not efficient
West Nusa Tenggara	0.939268	Not efficient	0.912380	Not efficient	0.896025	Not efficient
East Nusa Tenggara	1.000000	Efficient	0.886002	Not efficient	0.917252	Not efficient
Papua	0.724685	Not efficient	1.000000	Efficient	1.000000	Efficient
West Papua	0.768540	Not Efficient	0.716108	Not efficient	0.518540	Not efficient
Riau	0.898442	Not efficient	0.925474	Not efficient	0.924631	Not efficient
West Sulawesi	0.822753	Not efficient	1.000000	Efficient	1.000000	Efficient
South Sulawesi	0.850783	Not efficient	0.842417	Not efficient	0.853325	Not efficient
Central Sulawesi	0.881969	Not efficient	0.889115	Not efficient	0.823177	Not efficient

Southeast Sulawesi	0.829321	Not efficient	0.782673	Not efficient	0.787166	Not efficient
North Sulawesi	0.883152	Not efficient	0.884663	Not efficient	0.899592	Not efficient
West Sulawesi	0.891270	Not efficient	0.901317	Not efficient	0.906914	Not efficient
South Sulawesi	0.843472	Not efficient	0.843406	Not efficient	0.928153	Not efficient
North Sumatra	1.000000	Efficient	0.857614	Not efficient	0.971948	Not efficient
	0					

Source: Researcher's Data Processing Results.

Table 2 shows that in 2019 there were 12 provinces in Indonesia that had achieved efficient results from the use of village fund allocations and regional transfers to improve the welfare of rural communities. If it is a percentage, 35.3% of provinces in Indonesia have achieved efficiency in the use of regional transfer funds in 2019. Meanwhile, the provinces with the lowest efficiency are Papua with an efficiency value of 0.724 and West Papua with an efficiency value of 0.768. Meanwhile, provinces that have achieved efficiency include: 1) Bali; 2) Banten; 3) Bengkulu; 4) DI Yogyakarta; 5) West Java; 6) East Java; 7) East Kalimantan; 8) North Kalimantan; 9) Kep. Bangka Belitung; 10) Kep. Riau; 11) East Nusa Tenggara; and 12) North Sumatra. In 2020 there are 11 provinces in Indonesia that achieve efficiency or around 32, 35% is already efficient. Provinces that have achieved efficiency include: 1) Bali; 2) Banten; 3) DI Yogyakarta; 4) West Java; 5) East Java; 6) East Kalimantan; 7) North Kalimantan; 8) Kep. Bangka Belitung; 9) Kep. Riau; 10) Papua; and 11) West Sulawesi. Meanwhile, the provinces with the lowest scores were West Papua at 0.716 and Southeast Sulawesi at 0.782. In 2021, as many as 12 Provinces have achieved their Community Empowerment Efficiency from the results of Village Funds and Transfers to the Regions. So as many as 35.3% of provinces in Indonesia in 2021 are already efficient. These provinces include: Bali, Banten, DI Yogyakarta, West Java, East Java, West Kalimantan, East Kalimantan, North Kalimantan, Bangka Belitung Islands, Lampung, Papua and West Sulawesi. As for the community with the lowest efficiency value or village community empowerment which is lacking in the province of West Papua, it is 0.518 and Aceh is 0.778. From the overall results of the calculation of efficiency in 34 Provinces in Indonesia, there are only 8 Provinces that have achieved efficiency from 2019-2021 for Community Empowerment in Villages on Village Funds and Regional Transfers provided. Provinces that have reached this level of efficiency consist of: Bali, Banten, DI Yogyakarta, West Java, East Java, East Kalimantan, North Kalimantan, and Kep. Bangka Belitung. From the overall results of the calculation of efficiency in 34 Provinces in Indonesia, there are only 8 Provinces that have achieved efficiency from 2019-2021 for Community Empowerment in Villages on Village Funds and Regional Transfers provided. Provinces that have reached this level of efficiency consist of: Bali, Banten, DI Yogyakarta, West Java, East Java, East Kalimantan, North Kalimantan, and Kep. Bangka Belitung. From the overall results of the calculation of efficiency in 34 Provinces in Indonesia, there are only 8 Provinces that have achieved efficiency from 2019-2021 for Community Empowerment in Villages on Village Funds and Regional Transfers provided. Provinces that have reached this level of efficiency consist of: Bali, Banten, DI Yogyakarta, West Java, East Java, East Kalimantan, North Kalimantan, and Kep. Bangka Belitung.

4.2 Research Results Efficiency Analysis of Each Input

Table 3. Provincial Village Fund Efficiency.

DMU	2019		2020		2021	
	Score	Information	Score	Information	Score	Information
Aceh	0.787332	Not efficient	0.780624	Not efficient	0.773775	Not efficient
Bali	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Banten	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Bengkulu	0.817432	Not efficient	0.814443	Not efficient	0.816101	Not efficient
In Yogyakarta	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Gorontalo	0.830520	Not efficient	0.836691	Not efficient	0.841968	Not efficient
Jambi	0.844523	Not efficient	0.854677	Not efficient	0.856912	Not efficient
West Java	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Central Java	0.963664	Not efficient	0.954617	Not efficient	0.943590	Not efficient
East Java	0.997529	Not efficient	1.000000	Efficient	0.998920	Not efficient
West Kalimantan	0.790870	Not efficient	0.837007	Not efficient	0.870105	Not efficient
South Borneo	0.825461	Not efficient	0.823209	Not efficient	0.839308	Not efficient
Central Kalimantan	0.768355	Not efficient	0.784237	Not efficient	0.810875	Not efficient
East Kalimantan	0.812197	Not efficient	0.861295	Not efficient	0.904028	Not efficient
North Kalimantan	0.771277	Not efficient	0.796497	Not efficient	0.798888	Not efficient
Kep. Bangka Belitung	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Kep. Riau	0.825939	Not efficient	1.000000	Efficient	0.831280	Not efficient
Lampung	0.846979	Not efficient	0.857634	Not efficient	0.858153	Not efficient
Maluku	0.742835	Not efficient	0.766468	Not efficient	0.782755	Not efficient
North Maluku	0.760895	Not efficient	0.737530	Not efficient	0.729252	Not efficient
West Nusa Tenggara	0.873106	Not efficient	0.874729	Not efficient	0.874325	Not efficient

DMU	2019		2020		2021	
	Score	Information	Score	Information	Score	Information
East Nusa Tenggara	0.737023	Not efficient	0.742059	Not efficient	0.737507	Not efficient
Papua	0.607135	Not efficient	0.589429	Not efficient	0.570338	Not efficient
West Papua	0.630677	Not efficient	0.629902	Not efficient	0.074452	Not efficient
Riau	0.827346	Not efficient	0.841886	Not efficient	0.845043	Not efficient
West Sulawesi	0.753994	Not efficient	0.758204	Not efficient	0.760889	Not efficient
South Sulawesi	0.830116	Not efficient	0.829778	Not efficient	0.843999	Not efficient
Central Sulawesi	0.808271	Not efficient	0.809494	Not efficient	0.806769	Not efficient
Southeast Sulawesi	0.772935	Not efficient	0.771545	Not efficient	0.775289	Not efficient
North Sulawesi	0.842167	Not efficient	0.852392	Not efficient	0.861391	Not efficient
West Sulawesi	0.891270	Not efficient	0.890404	Not efficient	0.895556	Not efficient
South Sulawesi	0.822884	Not efficient	0.824760	Not efficient	0.844099	Not efficient
North Sumatra	0.796988	Not efficient	0.784783	Not efficient	0.886854	Not efficient

Source: Researcher's Data Processing Results.

Table 4.Efficiency of Provincial Incentive Funds.

DMU	2019		2020		2021	
	Score	Information	Score	Information	Score	Information
Aceh	0.902172	Not efficient	0.795547	Not efficient	0.778073	Not efficient
Bali	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient
Banten	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient
Bengkulu	1.0000000	Efficient	0.977937	Not efficient	0.900639	Not efficient
In Yogyakarta	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient
Gorontalo	0.905398	Not efficient	0.960985	Not efficient	0.920125	Not efficient
Jambi	0.907318	Not efficient	0.932585	Not efficient	0.924237	Not efficient
West Java	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient
Central Java	0.963664	Not efficient	0.954617	Not efficient	0.943590	Not efficient
East Java	0.997529	Not efficient	1.0000000	Efficient	0.998920	Not efficient
West Kalimantan	0.913001	Not efficient	0.906785	Not efficient	1.0000000	Efficient
South Borneo	0.861761	Not efficient	0.823209	Not efficient	0.849648	Not efficient
Central Kalimantan	0.831191	Not efficient	0.794428	Not efficient	0.890253	Not efficient
East Kalimantan	0.930559	Not efficient	0.924333	Not efficient	0.921028	Not efficient
North Kalimantan	1.0000000	Efficient	1.0000000	Efficient	0.868783	Not efficient
Kep. Bangka Belitung	0.881595	Not efficient	1.0000000	Efficient	0.962128	Not efficient
Kep. Riau	0.942062	Not efficient	0.967846	Not efficient	0.871324	Not efficient
Lampung	0.859370	Not efficient	0.940551	Not efficient	0.994377	Not efficient
Maluku	0.837227	Not efficient	0.998673	Not efficient	0.941217	Not efficient
North Maluku	0.939268	Not efficient	0.812667	Not efficient	0.835260	Not efficient
West Nusa Tenggara	1.0000000	Efficient	0.912380	Not efficient	0.896025	Not efficient
East Nusa Tenggara	0.713830	Not efficient	0.886002	Not efficient	0.917252	Not efficient
Papua	0.769745	Not efficient	1.0000000	Efficient	1.0000000	Efficient
West Papua	0.898442	Not efficient	0.711325	Not efficient	0.165428	Not efficient
Riau	0.816121	Not efficient	0.925474	Not efficient	0.924631	Not efficient
West Sulawesi	0.850783	Not efficient	1.0000000	Efficient	1.0000000	Efficient
South Sulawesi	0.881969	Not efficient	0.842417	Not efficient	0.853325	Not efficient
Central Sulawesi	0.829321	Not efficient	0.889115	Not efficient	0.823177	Not efficient
Southeast Sulawesi	0.883152	Not efficient	0.782673	Not efficient	0.787166	Not efficient
North Sulawesi	0.891270	Not efficient	0.867563	Not efficient	0.870994	Not efficient
West Sulawesi	0.843472	Not efficient	0.901317	Not efficient	0.906914	Not efficient
South Sulawesi	1.0000000	Efficient	0.843406	Not efficient	0.919213	Not efficient
North Sumatra	0.902172	Not efficient	0.857614	Not efficient	0.971948	Not efficient

Source: Researcher Data Processing Results.

Table 4.Efficiency of Provincial Non-Physical Special Allocation Funds.

DMU	2019		2020		2021	
	Score	Information	Score	Information	Score	Information
Aceh	0.787332	Not efficient	0.780624	Not efficient	0.773775	Not efficient
Bali	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient
Banten	1.0000000	Efficient	1.0000000	Efficient	1.0000000	Efficient

Bengkulu	0.864692	Not efficient	0.872117	Not efficient	0.875208	Not efficient
In Yogyakarta	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Gorontalo	0.920780	Not efficient	0.946076	Not efficient	0.948923	Not efficient
Jambi	0.854445	Not efficient	0.867187	Not efficient	0.875156	Not efficient
West Java	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Central Java	0.963847	Not efficient	0.954617	Not efficient	0.945937	Not efficient
East Java	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
West Kalimantan	0.790870	Not efficient	0.837007	Not efficient	0.870105	Not efficient
South Borneo	0.825461	Not efficient	0.823209	Not efficient	0.844334	Not efficient
Central Kalimantan	0.777854	Not efficient	0.803589	Not efficient	0.829411	Not efficient
East Kalimantan	0.864486	Not efficient	1.000000	Efficient	1.000000	Efficient
North Kalimantan	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Kep. Bangka Belitung	1.000000	Efficient	1.000000	Efficient	1.000000	Efficient
Kep. Riau	1.000000	Efficient	1.000000	Efficient	0.948187	Not efficient
Lampung	0.847104	Not efficient	0.857634	Not efficient	0.861420	Not efficient
Maluku	0.783343	Not efficient	0.821570	Not efficient	0.831875	Not efficient
North Maluku	0.836475	Not efficient	0.823560	Not efficient	0.810719	Not efficient
West Nusa Tenggara	0.873106	Not efficient	0.874729	Not efficient	0.877551	Not efficient
East Nusa Tenggara	0.737023	Not efficient	0.742059	Not efficient	0.737507	Not efficient
Papua	0.713249	Not efficient	0.719345	Not efficient	0.607007	Not efficient
West Papua	0.699767	Not efficient	0.716108	Not efficient	0.459913	Not efficient
Riau	0.827346	Not efficient	0.841886	Not efficient	0.845043	Not efficient
West Sulawesi	0.822753	Not efficient	0.843961	Not efficient	0.841997	Not efficient
South Sulawesi	0.830116	Not efficient	0.829778	Not efficient	0.843999	Not efficient
Central Sulawesi	0.813870	Not efficient	0.818026	Not efficient	0.821903	Not efficient
Southeast Sulawesi	0.772935	Not efficient	0.771545	Not efficient	0.780042	Not efficient
North Sulawesi	0.871697	Not efficient	0.884544	Not efficient	0.899592	Not efficient
West Sulawesi	0.891270	Not efficient	0.890404	Not efficient	0.895556	Not efficient
South Sulawesi	0.822884	Not efficient	0.824760	Not efficient	0.844497	Not efficient
North Sumatra	0.796988	Not efficient	0.784783	Not efficient	0.886854	Not efficient

Source: Researcher's Data Processing Results.

Based on the results of table 3 in 2019, the input of village funds only had an efficient impact on 5 provinces, namely Bali, Banten, DI Yogyakarta, West Java, and Kep. Bangka Belitung. Meanwhile, DID and DAK Non-Physical inputs have had an efficient impact on 8 provinces. Provinces affected by efficient DID input include: Bali, Banten, Bengkulu, DI Yogyakarta, West Java, Kep. Bangka Belitung, and East Nusa Tenggara. Meanwhile, for Non-Physical DAK inputs include the provinces: Bali, Banten, DI Yogyakarta, West Java, East Java, North Kalimantan, Kep. Bangka Belitung, Kep. Riau. So it can be concluded that the Non-Physical DID and DAK are the inputs that have the most efficient impact on empowering rural communities in 2019. In the DID input, the funds are used for rewards/awards to each region in improving/achieving performance in the administration of regional finance, public government services, basic public services, and public welfare. Then the results of the input of DID funds will support the empowerment of rural communities in the field of local government performance and public services. Furthermore, for Non-Physical DAK input, the funds flowing are used for School Operational Assistance, Operational Assistance for the Implementation of PAUD Education, Professional Allowances for Teachers and Civil Servants, Health Operational Assistance, Family Planning Operational Assistance, Funds for Improvement of Cooperatives and SMEs, and Population Administration Service Funds. So the Non-Physical DAK funds support the empowerment of rural communities in the fields of education, health, and the village economy.

In 2020, the input of village funds only has an efficient impact on 7 provinces, namely Bali, Banten, DI Yogyakarta, West Java, East Java, Kep. Bangka Belitung, and Kep. Riau. Meanwhile, the DID and DAK Non-Physical inputs have had an efficient impact on 9 provinces. Provinces affected by efficient DID input include: Bali, Banten, DI Yogyakarta, West Java, East Java, North Kalimantan, Bangka Belitung, Papua, and West Sulawesi. Medium, for Non-Physical DAK inputs include the provinces: Bali, Banten, DI Yogyakarta, West Java, East Java, North Kalimantan, East Kalimantan, Kep. Bangka Belitung, and Kep. Riau. So it can be concluded that the Non-Physical DID and DAK in 2020 are also the inputs that have the most efficient impact on empowering rural communities. In conclusion, efficient inputs in supporting village empowerment in Indonesia in 2020 are in the areas of local government performance, public services, education, health, and the village economy. In 2021 the input of village funds will provide efficient results to only 5 provinces in Indonesia, including: Bali, Banten, DI Yogyakarta, West Java, and Kep. Bangka Belitung. Meanwhile, the DID input has an efficient impact on 7 provinces in Indonesia, namely: Bali, Banten, DI Yogyakarta, West Java, West Kalimantan, Papua, and West Sulawesi. Meanwhile, Non-Physical DAK inputs have the highest efficiency impact in 2021 as many as 8 provinces consisting of: Bali, Banten, DI Yogyakarta, West Java, East Java, East Kalimantan, and North Kalimantan.

The availability of funds allocated to each village is expected to increase the participation of village communities in developing villages both physically and non-physically. The input of Village Funds in Indonesia still does not have an efficient impact on rural communities, the results of this analysis are in line with research conducted by Mingkid, Liando & Lengkong (2017) discussing the Effectiveness of Using Village Funds in Increasing Development, researchers say development in Watutumou Village has not been effective because the village government only focuses on one aspect of development, not as a whole. In addition, in implementing development, the village government chooses to use workers who are not from the surrounding community. Furthermore, research conducted by Ahmad & Putri (2019) also had the same results, where the results of the study said that Tanah Datar Regency in 2015-2017 showed an inefficient level of 92.90 percent. According to Sartono, Member of the DPR-RI BAKN in the DPR-RI Plenary Meeting that problems in the field of developing village fund management have not yet found regulations to establish village management accounting standards and there are still no comprehensive, up-to-date, implementing regulations and development of village apparatuses that are in line with the rules. higher. Then also village fund planning is not carried out on the basis of the category of problems and village needs. The Minister of Finance, Sri Mulyani Indrawati also considered that the management of village funds was still not efficient, effective, and disciplined. This can be seen from the ratio of tax to GDP is still low, labor costs are high,

Seeing the problems causing the inefficient use of village funds and the high number of inefficiencies, therefore there are several things that must be considered, according to Wicaksono, et.al (2019) The use of village funds must be balanced with other aspects in order to provide maximum results in its use, where each village must determine the direction and goals of village development and the need to manage the budget of each village-owned fund with the principles of accountability, transparency, and participation, as well as the need for absorption of community aspirations in the form of village development planning meetings. The understanding of the village community regarding village finance is an important thing that must be studied in order to understand every rule regarding the implementation of the use of village finance.

5. CONCLUSIONS

After the researchers conducted an analysis of the input variables consisting of village funds, regional incentive funds, and non-physical special allocation funds and output variables consisting of local revenue, the index of developing villages, and employment to determine the efficiency of the output variables, it can be concluded that the use of PAdes is said to be not optimal. This can be seen from the results of the analysis used using the DEA method with MaxDEA 8 software which shows if the results are equal to 1.00 it means efficient and if the results do not reach 1.00 then it is inefficient, if you look at the results of the 34 provinces using this analysis. it can be said that there are still many inefficient provinces. There are only eight provinces that have consistent results with an efficient level, namely the Province of Bali, Banten, DI Yogyakarta, West Java, East Java, East Kalimantan, North Kalimantan, and the Bangka Belitung Islands. Apart from the eight provinces, the results are still not efficient, although there are several provinces that are already efficient, but they are still experiencing changes in their results in three years. The province that has a low efficiency rating is West Papua Province. If it is reviewed one by one from the input variables, then the input variable is the Non-Physical Special Allocation Fund which can provide efficient results to eight provinces for three years compared to other input variables. After the Non-Physical DAK, then the Regional Incentive Fund, the results are not much different from the Non-Physical DAK. Meanwhile, the Village Fund does not provide efficient enough results when compared to the Non-Physical DAK and Regional Incentive Funds.

The inefficient results of village funds are in line with previous research which says that village funds still cannot have an efficient impact on the welfare of rural communities. This is based on several problems, such as the rules regarding village funds which are still not specific regarding the management of these funds for development. This must be a concern for the regional government and the provincial government so that they can provide improvements in the form of guidance to village officials in carrying out the implementation of village development through the allocation of funds that have been given to villages, because the success of village development cannot only use the allocation of funds, but rather must be supported by good collaboration between village officials, surrounding communities, regional/provincial governments,

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