

Evaluating The Implementation of The Village Fund Policy in Tilongkabila District, Bone Bolango Regency: A Qualitative Study of Planning, Execution, And Supervision.

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ABSTRACT

This study examines the implementation of the Village Fund Policy (Dana Desa) in Tilongkabila District, Bone Bolango Regency, within Indonesia's decentralization framework. Although the Village Fund aims to promote participatory and equitable rural development, its implementation has often been constrained by administrative and structural barriers. The research employs a qualitative descriptive design using a case study approach across three villages Permata, Bongopini, and Iloheluma. Data were collected through in-depth interviews, observation, and document analysis involving 10–15 key informants, including village heads, members of the Village Consultative Body (BPD), and community representatives. Data were analyzed using Miles and Huberman's (1994) interactive model consisting of data reduction, display, and conclusion drawing, and validated through triangulation and member checking. The findings reveal that planning processes are formally participatory but dominated by village elites, implementation tends to prioritize physical projects over empowerment programs, and supervision remains weak due to limited technical capacity and irregular district monitoring. Using Edward III's implementation model, four key factors were identified: (1) communication, unclear dissemination of central directives; (2) resources, inadequate training and technical expertise; (3) disposition, uneven commitment among implementers; and (4) bureaucratic structure, rigid and overlapping reporting mechanisms. These findings demonstrate that the success of policy implementation depends not only on institutional frameworks but also on behavioral and contextual dimensions. The study contributes theoretically by validating Edward III's model in a village governance context and practically by recommending strategies for administrative simplification, participatory planning, capacity-building, and community-based supervision. It

concludes that effective decentralization requires not only fiscal transfer but also the transformation of local administrative behavior, communication, and institutional learning.

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INTRODUCTION

Since Indonesia entered the Reform Era, the country has experienced a major transformation in its governance system through decentralization, transferring authority from the central government to regional and village levels. This shift aims to strengthen local autonomy and enhance community participation in governance and development (Keban, 2014). Within this framework, the *Village Fund Policy (Dana Desa)* was introduced as a fiscal instrument of decentralization, designed to promote rural development, reduce poverty, and improve the quality of life in villages. According to Law No. 6 of 2014 concerning Villages, the Village Fund represents the state's commitment to strengthening village institutions so that they become strong, independent, and democratic. The funds are allocated annually from the national budget (*APBN*) and distributed through local government budgets (*APBD*) to support village-level governance, development, and community empowerment.

From a theoretical perspective, the Village Fund policy reflects the concept of *public administration for development*, where the government acts as a facilitator to fulfill the public's needs through participatory and accountable governance Soewarno in (Wijaya & Irawan, 2018; Rodiyah et al., 2021). As Luther Gulick emphasized, public administration is not merely about policy implementation but also about ensuring that government actions are efficient, transparent, and aligned with citizens' interests. However, the success of decentralization depends largely on the quality of policy implementation at the grassroots level. As Udoji in (Wahab, 2002) asserted, "*the execution of policies is as important, if not more important, than policy making*," implying that even well-designed policies are futile without effective execution.

Empirical evidence shows that the implementation of the Village Fund policy across Indonesia remains far from ideal. Multiple studies (Husin Dasmi, 2015; Badan Kebijakan Fiskal, 2018) report inefficiencies, weak administrative capacity, and even cases of corruption in fund management. In Bone Bolango Regency, several corruption incidents have been recorded, such as in Bangio Village in 2018, Duano Village in 2020, and Toto Utara Village in 2022 (Lakoro, Koton, & Mopangga, 2023). These cases illustrate how weak oversight, limited human resources, and the dominance of local elites often distort the objectives of the Village Fund policy, reducing its developmental impact. The challenges are not only technical but also structural, stemming from

limited understanding of regulations and the absence of robust institutional accountability.

Tilongkabila District, one of the seventeen districts in Bone Bolango Regency, represents a microcosm of these broader national challenges. Despite receiving substantial Village Fund allocations, the implementation process in several villages remains suboptimal. Preliminary observations conducted in three villages Permata, Bongopini, and Iloheluma revealed that village meetings (*musyawarah desa*) are often dominated by the village head, limiting community participation in decision-making. Moreover, technical constraints such as limited capacity to operate the *SISKEUDES* financial management system, lack of technical training, and rigid budget structures imposed by the central government hinder effective implementation. As a result, many community proposals fail to be realized, and several projects remain incomplete at the end of the fiscal year.

In the broader policy discourse, implementation is understood as a complex process that involves not only administrative procedures but also political, economic, and social interactions among actors (Grindle, 1980). Edward III (1980) proposed a comprehensive model identifying four critical factors influencing implementation: communication, resources, disposition (the attitude of implementers), and bureaucratic structure. Each factor interacts to determine policy success or failure. Likewise, Van Meter and Van Horn (1975) argued that effective implementation depends on clear policy standards, sufficient resources, and consistent communication among institutions. Applying these frameworks to the Village Fund policy helps explain why many local governments struggle to translate policy goals into concrete outcomes.

Previous studies on *Dana Desa* have predominantly emphasized fiscal accountability, transparency, and the prevention of corruption (Winarni & Yuanjaya, 2016; Chasanah, Rosyadi, & Kurniasih, 2017). While these studies offer valuable insights, they often overlook the *integrated process* of implementation how planning, execution, and evaluation stages interact to determine overall policy effectiveness. As Yunus (2014) noted, even the most sophisticated planning will fail without consistent implementation and systematic evaluation. Thus, a comprehensive understanding of the Village Fund's impact requires examining these three stages together within a unified analytical framework.

Against this background, the present study aims to analyze the implementation of the Village Fund Policy in Tilongkabila District, Bone Bolango Regency, using Edward III's implementation model as the analytical lens. The research seeks to address two main questions: (1) How are the planning, implementation, and supervision processes of the Village Fund conducted? and (2) What factors influence the success or failure of the policy implementation? By employing a qualitative descriptive approach, the study draws on data from interviews, observations, and documentation involving key local stakeholders to uncover the dynamics of policy implementation at the village level.

The contribution of this research lies in bridging the gap between normative expectations of decentralization and empirical realities of governance in rural Indonesia. By integrating Edward III's theoretical model with grounded data from village-level contexts, this study provides a multidimensional understanding of how communication, resources, implementers' attitudes, and bureaucratic structures collectively shape implementation outcomes. Furthermore, the research offers practical policy recommendations to enhance participatory planning, improve administrative capacity, and strengthen monitoring mechanisms in future Village Fund programs.

Unlike most previous studies that focus primarily on financial or legal aspects, this research highlights the *processual dimension* of policy implementation connecting the interrelated stages of planning, execution, and supervision. The novelty of this study lies in its empirical application of Edward III's model within the unique sociopolitical environment of Bone Bolango Regency, where local power structures and administrative constraints significantly affect policy outcomes.

While previous research has extensively explored the fiscal accountability and transparency of the Village Fund Policy, there remains a lack of empirical analysis addressing the integrated implementation process that connects planning, execution, and supervision through a coherent theoretical framework. This study fills that gap by applying Edward III's model to assess the effectiveness and challenges of Village Fund implementation in Tilongkabila District, thereby contributing both theoretically and practically to the discourse on local governance and policy implementation in Indonesia.

METHOD

This study employed a qualitative descriptive approach to explore the implementation of the Village Fund policy in Tilongkabila District, Bone Bolango Regency. The qualitative design was selected because it allows researchers to understand social phenomena holistically and contextually through the perspectives and experiences of participants (Creswell & Poth, 2018). The study sought to describe and interpret how the policy was planned, executed, and supervised at the village level, as well as to identify the factors influencing its effectiveness based on Edward III's implementation model.

Research Design and Approach

The study adopted a descriptive qualitative design using a case study strategy (Yin, 2018). This approach is appropriate for analyzing real-world policy implementation where boundaries between the policy and its context are not clearly defined. According to Stake (1995), case studies enable researchers to investigate a phenomenon in its natural setting by drawing on multiple sources of evidence. In this study, the Village Fund implementation in Tilongkabila District served as a bounded case that represents broader patterns of decentralization policy execution in Indonesia.

The qualitative design emphasizes meaning rather than measurement, focusing on how actors interpret and enact policy within their administrative and cultural environments (Merriam & Tisdell, 2016). By adopting a descriptive orientation, the study aimed not only to document the procedural aspects of Village Fund management but also to understand the underlying behavioral, institutional, and structural dynamics influencing implementation outcomes.

Research Site

The research was conducted in Tilongkabila District, located in Bone Bolango Regency, Gorontalo Province. The district was selected purposively because it reflects a diverse range of implementation conditions some villages demonstrating relatively effective fund management, while others face recurrent administrative and participatory challenges. Three villages were chosen as specific research sites: Permata, Bongopini, and Iloheluma. The selection of these sites was based on criteria of (1)

active Village Fund program implementation, (2) accessibility for field observation, and (3) variation in administrative capacity and community participation.

Participants and Sampling

Participants were selected using purposive sampling, a technique suitable for qualitative inquiry that prioritizes information-rich cases (Patton, 2015). The study involved approximately 10–15 informants, including village heads, members of the Village Consultative Body (Badan Permusyawaratan Desa – BPD), community representatives, and local government officials overseeing the Village Fund program. Each participant was chosen based on their involvement in or knowledge of the planning, implementation, and supervision of the Village Fund. The diversity of participants ensured a balanced perspective on both the administrative and participatory dimensions of policy implementation.

Data Collection Techniques

Data were collected through in-depth interviews, non-participant observation, and document analysis.

1. In-depth interviews were conducted using semi-structured guides to allow flexibility in exploring participants' insights while maintaining focus on key themes. Questions covered areas such as communication between stakeholders, availability of resources, implementer attitudes, and organizational structures corresponding to Edward III's theoretical dimensions.
2. Observations were made during village meetings, project supervision activities, and administrative coordination sessions to capture behavioral dynamics and contextual nuances not always expressed verbally.
3. Document analysis involved reviewing policy documents such as the Rencana Kerja Pemerintah Desa (RKPDDes), Anggaran Pendapatan dan Belanja Desa (APBDes), and supervisory reports from district-level agencies. These documents were essential for triangulating interview data and verifying consistency between formal records and field realities.

All data collection was carried out over a three-month period, from February to April 2024, with full ethical consideration including informed consent, confidentiality, and the right of participants to withdraw at any time.

Data Analysis

The qualitative data were analyzed using the interactive model of Miles, Huberman, and Saldaña (2014), which involves three concurrent activities: data reduction, data display, and conclusion drawing/verification.

1. Data reduction involved organizing interview transcripts, field notes, and documents into meaningful categories. Coding was guided by both theoretical constructs (communication, resources, disposition, bureaucratic structure) and emergent themes from the field.
2. Data display was performed through thematic matrices that visually mapped relationships between the four implementation dimensions and empirical findings from each village.

3. Conclusion drawing was iterative, meaning that initial interpretations were continuously refined as new insights emerged from the data.

This cyclical and reflexive process ensured that findings were grounded in empirical evidence while remaining sensitive to contextual variations across the research sites.

Validation and Trustworthiness

To enhance the credibility and reliability of the findings, several validation strategies were applied in line with Lincoln and Guba's (1985) criteria for trustworthiness.

1. Triangulation was conducted across multiple data sources (interviews, observations, documents) and participant groups to confirm the consistency of findings.
2. Member checking was employed by sharing synthesized summaries with key informants to verify the accuracy of interpretations.
3. Peer debriefing and reflexive memoing were used to ensure analytical rigor and minimize researcher bias.

Transferability was achieved through thick description of research contexts and processes, allowing other scholars to assess the applicability of results to similar settings.

Theoretical Framework

The analysis was guided by Edward III's (1980) model of policy implementation, which identifies four critical variables communication, resources, disposition, and bureaucratic structure as determinants of successful implementation. This framework provided a systematic basis for coding and interpreting field data. Communication examined how effectively policy goals were transmitted from central to local actors; resources assessed the adequacy of human and material capacities; disposition analyzed the motivation and attitudes of implementers; and bureaucratic structure explored organizational coordination and procedural clarity.

This analytical lens was complemented by supporting perspectives from Van Meter and Van Horn (1975) on inter-organizational relationships and Grindle (1980) on contextual factors influencing implementation in developing countries. Together, these theoretical foundations strengthened the analytical depth and contextual relevance of the study.

RESULT AND DISCUSSION

Planning Process

The planning stage of the Village Fund policy in Tilongkabila District formally adheres to the principles of participatory governance as mandated by Law No. 6 of 2014. Each village conducts *musyawarah desa* (village deliberation meetings) to identify development priorities. However, empirical evidence indicates that participation remains superficial. Although village meetings are open to community members, decisions are largely dominated by the village head and a small circle of administrative elites.

As one informant from Bongopini Village explained:

"The meeting is attended by villagers, but in the end, the final decision comes from the head. We give suggestions, but they are rarely included in the final plan"
(Interview, Bongopini Village, 2024).

This finding shows a symbolic form of participation what Arnstein (1969) calls “tokenism” where community input exists but has limited influence on actual decision-making. The planning documents such as Rencana Kerja Pemerintah Desa (RKPDDes) tend to replicate previous year’s programs, indicating a lack of responsiveness to changing community needs.

In addition, the alignment between village planning and district-level priorities remains weak. The musrenbang kecamatan (sub-district planning forum) often occurs after village planning has been finalized, creating temporal and substantive misalignment. Consequently, planning becomes an administrative requirement rather than a genuine participatory exercise.

Implementation Process

During the implementation phase, the study found limited synchronization between planned activities and actual execution. Several projects funded through the Village Fund such as road construction, irrigation repair, and community capacity programs were implemented, but their selection often reflected top-down influence rather than grassroots priorities.

An informant from Permata Village noted:

“We often receive instructions late, and the budget code does not fit our programs. Sometimes, we have to adjust our activities just to match the national guideline” (Interview, Permata Village, 2024).

This mismatch underscores the bureaucratic rigidity of the system. The mandatory budget classifications set by the central government restrict local innovation and responsiveness. Moreover, the execution of physical projects tends to overshadow the empowerment components, which receive minimal attention due to limited capacity and time constraints.

Observations revealed that project implementation relies heavily on the village head’s discretion, with minimal delegation to other officials or community groups. This concentration of authority leads to inefficiencies and reduced accountability. Furthermore, documentation of expenditures and progress reports (*laporan realisasi dana desa*) were often delayed, indicating weak administrative management.

Evaluation and Supervision

Supervision mechanisms are formally embedded in the Village Fund policy framework through internal monitoring by the Village Consultative Body (BPD), and external oversight by district inspectorates. However, both mechanisms suffer from limited effectiveness. The BPD lacks technical competence and authority to enforce corrective actions, while district-level supervision is constrained by limited personnel and infrequent visits.

An informant from Iloheluma Village stated:

“We submit reports to the district, but they only come to check once a year. If there are irregularities, they just advise us to fix them” (Interview, Iloheluma Village, 2024).

Such limited follow-up results in repetitive administrative errors and undermines learning within the governance process. Moreover, the culture of *sungkan* (reluctance to confront authority) discourages open critique and transparency. Consequently, the feedback loop that should inform better planning and implementation remains underdeveloped.

Community involvement in monitoring is also minimal. While public notice boards are available to display financial data, many villagers are unaware of their right to access this information. As a result, social accountability remains weak, reducing the deterrent effect against mismanagement.

Influencing Factors Based on Edward III's Model Communication

Communication between central, district, and village governments is often inconsistent and unclear. Policy directives from the Ministry of Villages (*Kemendesa PDTT*) and the Ministry of Finance are frequently revised, creating confusion among implementers. Informants reported that instructions regarding reporting formats and budget revisions arrived late, forcing last-minute adjustments.

This confirms Edward III's (1980) argument that unclear communication hinders policy execution. The lack of coordination among multiple agencies district planning offices, inspectorates, and village administrations further complicates the dissemination of information.

Resources

All three villages face shortages of both human and technical resources. Administrative staff often lack formal training in financial management or technical documentation. Although the government provides periodic workshops, participation is limited due to budget and time constraints.

As one BPD member from Permata Village remarked:

“We are asked to supervise, but we don't really understand the accounting reports. We just trust the village secretary to handle them” (Interview, Permata Village, 2024).

This resource gap illustrates Wahab's (2002) observation that capacity limitations are among the most persistent barriers to policy implementation in developing regions.

Disposition

The commitment and attitude of implementers vary across villages. Some officials demonstrate strong dedication to administrative transparency, while others treat the Village Fund as routine compliance. The research identified cases where personal relationships and patronage influenced decision-making, reflecting Grindle's (1980) assertion that implementers' motivation and discretion profoundly shape policy outcomes.

Bureaucratic Structure

The bureaucratic framework governing the Village Fund is highly hierarchical and fragmented. Reporting lines from the village to the district and provincial levels involve multiple verification stages, creating delays and administrative burdens. The dual oversight by both the Ministry of Villages and the Ministry of Finance adds another layer of complexity.

The rigidity of this structure prevents adaptive learning and local innovation, echoing Van Meter and Van Horn's (1975) observation that excessive procedural control often undermines flexibility in implementation.

Interpreting Planning and Participation

Although village planning processes are formally participatory, they often function as ceremonial exercises. This aligns with Arnstein's (1969) “ladder of participation,” where citizen involvement rarely transcends consultation and seldom reaches genuine partnership or citizen control. The dominance of village heads in decision-making

reflects a persistence of neo-patrimonial structures, consistent with Keban's (2014) argument that decentralization in Indonesia frequently reproduces centralistic behaviors at local levels.

To enhance participatory governance, planning forums must integrate mechanisms of deliberative inclusion, such as quota-based representation and participatory budgeting tools. Otherwise, the Village Fund risks perpetuating elite capture rather than empowering communities.

Implementation Dynamics and Administrative Constraints

The limited alignment between RKPDes and community needs underscores what Pressman and Wildavsky (1973) described as the "complexity of joint action." Each stage of implementation introduces additional actors, procedures, and potential points of failure. In Tilongkabila, central government's top-down directives constrain local adaptability, confirming Grindle's (1980) assertion that contextual and bureaucratic rigidities often dictate policy outcomes more than policy content itself.

From an administrative reform perspective, Wahab (2002) argues that bureaucratic simplification and role clarification are prerequisites for effective local governance. In this study, overlapping responsibilities between village officials and district supervisors created ambiguities that delayed project execution. Thus, simplifying administrative processes and strengthening local training are essential to enhance performance.

Supervision, Accountability, and Learning

The weakness of supervisory institutions such as the BPD supports Van Meter and Van Horn's (1975) model, which emphasizes the importance of inter-organizational communication and feedback mechanisms. Without adequate channels for corrective learning, implementation errors persist cyclically.

Moreover, the absence of community-based monitoring undermines transparency and accountability. Grindle (1980) notes that in developing contexts, institutional accountability depends heavily on social participation rather than formal oversight. Therefore, fostering a culture of *social auditing* where villagers actively scrutinize project outcomes can improve implementation effectiveness.

Evaluating the Four Variables of Edward III's Model

1. Communication:

The study confirms that effective communication is the foundation of successful policy implementation. Inconsistent directives from higher authorities created uncertainty, reducing compliance and increasing administrative stress. This mirrors Edward III's (1980) conclusion that ambiguity in messages translates into fragmented implementation.

2. Resources:

The chronic shortage of trained personnel and technical capacity constrained local governments' ability to manage the Village Fund effectively. As Keban (2014) notes, decentralization without human resource development risks creating "local administrative gaps." Continuous professional training and mentoring programs are therefore critical.

3. Disposition:

Variations in commitment and motivation among implementers reveal the behavioral dimension of policy implementation. Officials who internalize the

developmental mission of the policy exhibit higher performance, consistent with Grindle's (1980) emphasis on actor discretion as a determinant of success.

4. Bureaucratic Structure:

Excessive procedural layers and overlapping reporting channels created inefficiency. Van Meter and Van Horn's (1975) framework underscores that rigid structures impede coordination, a finding clearly visible in the Tilongkabila case. Streamlining administrative processes through digital systems such as *Siskeudes* could mitigate these barriers.

Theoretical and Practical Implications

Theoretically, this study enriches the application of Edward III's model by demonstrating its relevance to village-level governance in a developing context. It highlights how the model's four variables interact with socio-cultural realities such as patron-client relationships and hierarchical communication to influence policy outcomes.

Practically, the findings suggest several strategic interventions:

1. Institutionalize participatory mechanisms to ensure inclusive planning.
2. Strengthen capacity-building for village officials and BPD members.
3. Simplify reporting systems through integrated digital platforms.
4. Promote social accountability through public disclosure and citizen monitoring.

Such measures align with Indonesia's ongoing administrative reform agenda, aiming to transform *Dana Desa* from a compliance-based program into a sustainable model of local empowerment.

CONCLUSION

The implementation of the Village Fund policy in Tilongkabila District, Bone Bolango Regency reflects both the achievements and the continuing challenges of Indonesia's decentralization process. Based on the interaction of four key dimensions – communication, resources, disposition, and bureaucratic structure – across the stages of planning, execution, and supervision, the study found that effectiveness largely depends on the alignment between institutional capacity and policy intent.

At the planning stage, participation existed but remained procedural. Village deliberation meetings were held, yet decision-making tended to be dominated by the village head, limiting community engagement and representation. During implementation, programs often failed to reflect local priorities due to rigid budget classifications and delayed policy directives from higher authorities. In the supervision phase, monitoring and evaluation mechanisms were weak; the Village Consultative Body lacked technical capability, and district-level oversight was sporadic. As a result, administrative compliance frequently overshadowed developmental impact.

Across the four dimensions, several consistent patterns emerged. Communication among central, district, and village governments was inconsistent, with frequent revisions to technical guidelines creating confusion at the implementation level. Resource limitations, particularly in human capital, hindered effective management. The disposition of implementers varied, with some demonstrating strong commitment while others treated implementation as a routine obligation. Bureaucratic structure remained rigid and hierarchical, causing procedural overlap and delayed decision-making.

Overall, the findings indicate that the success of Village Fund implementation is not solely determined by the policy framework but by the strength of institutional coordination, leadership commitment, and local administrative capacity. Sustainable improvement therefore requires not only structural reform but also behavioral change and capacity enhancement at the village governance level.

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