Research Article

Village Apparatus Competency Development Model Based on Government and Developmental Needs (Study in Labuan District and Muncang District)

Ridwan Rajab, Budi Fernando Tumanggor, and Porman Lumban Gaol*

Politeknik STIA LAN Jakarta, Indonesia

ORCID

Porman Lumban Gaol: https://orcid.org/0000-0001-7954-3830 Budi Fernando Tumanggor: https://orcid.org/0000-0003-0562-2565

Abstract.

This research is qualitative and compares how the implementation of the village apparatus competency development model system is in accordance with the needs of government and development, and will use supporting data related to the assessment of the Village Development Index system issued by the Ministry of Villages, Disadvantaged Regions and Transmigration. There is a lack of discipline in reporting village development or village officials who have participated in and completed ASN development. So there is no data on the distribution of village apparatus competencies to be monitored or to organize knowledge sharing activities between village officials. Moreover, so far in Muncang District, there has been no data on village apparatus competency and only received it ready-made or instant. In Labuan District, the budget has not supported village apparatus development or has not been a priority. The village head of Labuan District considers sub-district revitalization to be an urgent matter in the Labuan District regional government program. So it is necessary to create a legal umbrella related to budget disbursement to monitoring activities in the regional government, especially sub-districts or villages.

Keywords: village apparatus, competence, village development index

Corresponding Author: Porman Lumban Gaol; email: gaolporman@gmail.com

Published: 17 July 2025

Publishing services provided by Knowledge E

© Ridwan Rajab et al. This article is distributed under the terms of the Creative Commons Attribution License, which permits unrestricted use and redistribution provided that the original author and source are credited.

Selection and Peer-review under the responsibility of the ICoGPASS 2024: Policy and Development Conference Committee.

1. INTRODUCTION

Human Resources (HR) is one of the most important elements to achieve the best performance in practice in all organizations and is no exception for village government. The role and contribution of village government officials through increasing the competence or capacity of village officials should be a determinant of the success or failure of development management and governance in the region. Law Number 23 of 2014 concerning amendments to Law Number 32 of 2004 concerning Regional Government states that a village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local

□ OPEN ACCESS

community based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. In driving the wheels of government and village development, the role of village officials is very much needed. The main task that must be carried out is how to create a democratic life, provide good social services, manage government administration and become an innovator in bringing villagers to a prosperous life.

The role of village officials in carrying out administrative and development tasks in several analyses shows that until now it has not been maximized. This is emphasized by journal articles [17] in his research observing the role of village officials in implementing development in Tampemadoro Village, Lage District, found that the role of village officials in implementing development in Tampemadoro Village was not optimal. The many development programs and governance in the village require village officials who have good competence, responsibility, and dedication in carrying out development tasks in their area.

The contribution and role of village officials are often considered to be less than optimal because their understanding of the knowledge and technical competence aspects is not sufficient to effectively manage the tasks, functions, and obligations given to them. In their research [15] also found that increasing the capacity of village officials is an effort to accelerate the realization of community welfare. In fact, there are still many factors that can make the development of village apparatus competencies in accordance with the needs of development and governance, such as many village apparatuses are not given good and correct information regarding village management, and most village apparatuses do not know or understand the regulations and policies related to their work so that they cannot carry out their duties and responsibilities optimally. Furthermore, [15] also stated that there are other facts that hinder the development of village apparatus competencies, namely that there are still many village apparatuses who are over 50 years old and over who do not know their main duties and job functions, minimal knowledge and understanding in the use of informatics and technology (IT), less than optimal physical development of the village, and village potential has not been utilized optimally.

One of the competencies currently needed in handling village government and development programs is functional competency, in the context of village potential governance and village government administration systems. The functional competencies of village apparatuses include technical skills, knowledge of village governance, communication skills, and high integrity and work ethics. Further regarding the village

government apparatus is regulated in Law Number 6 of 2014 [18] concerning Villages which emphasizes the main duties and functions of the Village Head in implementing village governance. With the existence of this Law, it is expected that village apparatus can carry out their duties in accordance with their fields that have been explained. However, in fact there are still village apparatus who do not comply with the agreed regulations. This will later affect the performance of the village.

Since the issuance of this Law, various arguments have also been presented in response to the policy by describing the pros and cons of the implementation of village government administrators who are still considered unprepared for the policy in question. On the other hand, with the developing dynamics, it also appreciates the positive response to the presence of villages that are able to improve the welfare of villagers, who have so far only been objects of development. No matter how good the system, facilities and infrastructure owned by the organization, if it is not supported by its human resources, the organization will not run well. Emphasized that the implementation of Law No. 6 of 2014 is also an opportunity for villages to reorganize villages, advance and fulfill the rights of villagers and guarantee sovereign [13], independent and democratic governance. However, the implementation of the Village Law which provides great authority, especially in budget management, has consequences for the need to create readiness for the capacity of village institutions as a whole, especially related to the competence of village officials. The large budget that goes to the village requires that village government officials need to master skills in financial management, technical instructions on planning, use, and financial reporting, because there will be an evaluation from the Audit Board of Indonesia (BPK).

Currently, the village apparatus competency development program is still dominated by a conservative model, which only adjusts to programs provided by the central and regional governments considering the availability of budget and programs, without considering the level of village needs, so that in the end the development program is not directly proportional to the needs or potential of the village. This can be seen from how Muncang District, which is one of the loci of this research, is still categorized as a disadvantaged village. The condition of Muncang is still full of high poverty based on data from the Central Statistics Agency [6]. In addition, the condition of Muncang District still lacks adequate infrastructure and the level of community education is still low. Efforts to develop human resources including village officials and overcoming high poverty are still the main problems that need to be addressed in Muncang District. This is different from Labuan District, which although it still has problems with poverty,

the management of village potential is better supported by a better level of village apparatus education.

Referring to the Banten Provincial Government Work Plan (2019), several activities and achievements carried out in Labuan District are outlined, namely: several infrastructure development programs (PLTU, highways, railways and so on), development of community competencies in terms of ship management and certification of fishing boat crews, and development of village potential in the fields of tourism and plantations. It is interesting to observe why the two regions are in the same province, namely Banten, but the contribution and role of village officials in development and government administration are not of the same quality, resulting in different assessments in the Village Development Index (IDM). This study aims to explore what kind of village official competency development model should be created and carried out in order to support the process of governance and development in the area or scope of the regional government, especially villages or sub-districts.

2. THEORETICAL STUDY

2.1. Human Resource Management

Human Resource Management (HRM) According to articles [3], it can be interpreted as the science and art of managing the relationships and roles of the workforce so that they are effective and efficient in using human abilities in order to achieve the goals of each company or organization. HR management is a process for acquiring, training, assessing, and compensating employees and for managing labor relations, health and safety, and matters related to justice [2].

The role of Human Resource Management [3] includes:

- a. Determine the number, quality and effective placement of workforce in accordance with the Company's needs based on Job Description, Job Specification and Job Evaluation.
- b. Determine the withdrawal, selection and placement of employees based on the principle of the right man in the right job.
- c. Establish welfare, development, promotion and termination programs.
- d. Forecasting the supply and demand for human resources in the future.

- e. Estimating the economic condition in general and the Company's development in particular.
- f. Closely monitor labor laws and compensation policies of similar companies.

From these several definitions, it can be concluded that HRM is interpreted as a management activity in an organization in terms of development, training and assessment of HR performance to achieve common goals. The village as an organization requires management and development of human resources within it which are often referred to as village officials.

Village officials are part of the government in charge of public services that are responsible for services to the community where he is assigned, a village official also participates in assisting the tasks carried out by a village head in providing services that are in line with what the local community wants, therefore all village officials are also required to have commitment, expertise, skills, feelings. and sincere attention and also requires a high level of care by village officials in order to carry out their duties, namely serving the community. Village officials are one element of village actors who have an important role in developing village progress. Village officials are part of the 15 elements of government in the village. "The village apparatus consists of the village secretary and other village officials who are village officials under the auspices of the Village Head."

2.2. Definition of Village, Role of Village Apparatus, and the Importance of Village Apparatus Human Resources

According to Regional Government Law Number 6 of 2014 article 1, a village is a legal community unit that has territorial boundaries that has the authority to regulate and manage government affairs, the interests of local communities based on community initiatives, original rights, and/or recognized traditional rights and respected in the government system of the Unitary State of the Republic of Indonesia.

Village officials have an important role in community services in the village, where they must play their role directly and involve themselves in providing services to the community in accordance with their duties and functions. Improving the quality of human resources for village officials is very important in improving the performance of village officials and services to the community. Training or technical guidance for village officials can be carried out to increase their capacity and skills in carrying

out their duties and functions. The role of village officials in community services in villages is very important. Village officials must play their role directly and involve themselves in providing services to the community in accordance with their duties and functions. Referring to KEPMENPAN No. 63 of 2003 concerning the main duties of village government officials in public services includes 5 (five) service indicators, namely simplicity, clarity, completeness of facilities and infrastructure, discipline, politeness and friendliness, and comfort.

Competence of village officials is very necessary so that village fund management can develop in various aspects. For this reason, in its implementation, village officials must have intelligent knowledge and skills related to their work. This is a form of responsibility of village officials in carrying out village government activities" [23].

2.3. Understanding Competence

Competence is essentially defined as a skill, skill, ability. Competent human resources means that the human resources are capable, capable or skilled. The term competency refers to a person's attributes or characteristics that make him successful in his work" [22]. Competence is the capacity that exists in a person which can make that person able to fulfill what is required by work in an organization so that the organization [16]. This articles [16] further stated that competency is a combination of skills, knowledge and behavior that can be observed and applied critically for the success of an organization and work performance as well as employees' personal contributions to their organization. Moeheriono [8] defines competence as the underlying characteristics of a person related to the effectiveness of individual performance in their work. Rivai and Sagala [14] also define competence as a fundamental characteristic possessed by a person that directly influences, or can predict, excellent performance.

From several theories put forward, it can be concluded that competence is a characteristic that underlies someone to achieve high performance in their work. The characteristics possessed by an employee are used to carry out a job. Employees who do not have characteristics such as sufficient knowledge will work longer and result in a lot of wasted time and energy" [1].

2.4. Competence Of Village Officials

The competence of village officials is very necessary in managing development and government administration, especially in relation to how village funds can be managed in a way that is more supportive of creating village prosperity. Regarding village fund management, a village official must have good skills to be able to manage and be accountable for village funds because village officials who are competent in managing village finances can increase accountability in managing village funds, and vice versa [15]. According to Nurkhasanah [9], the competence of village officials can be measured by several indicators, namely: 1) village officials' understanding of managing village funds; 2) technical expertise includes an understanding of the main tasks, functions and job descriptions in preparing village fund financial reports; 3) involvement of village officials in technical training to improve their ability to prepare financial reports; 4) initiative of village officials in their work; and 5) implementation of the civil service code of ethics for village officials in their work by prioritizing ethics and codes of conduct as an employee.

2.5. Types And Characteristics Of Competencies

Different types of competencies are associated with aspects of human behavior with the ability to demonstrate those behavioral abilities. According to Wibowo [21] there are several types of competencies, namely: Planning Competency, Influence Competency, Communication Competency, Interpersonal Competency, Thinking Competency, Organizational Competency, Human Resources Management Competency, Leadership Competency, Client Service Competency, Business Competency, Self Management Competency, and Technical /operational Competency.

According to Sedarmayanti (2016), competence has several characteristics, namely: a) motives which are interpreted as something that a person consistently thinks about when taking action; b) traits (innate character/characteristics) which are interpreted as something that influences how a person responds to various information and situations and behaves in a certain way; c) Self Concept (attitude/self-concept) which is interpreted as a person's attitudes, values and self-image; d) knowledge which is interpreted as information/knowledge that a person has for a particular field; e) skills (ability/skills) which are interpreted as the ability to carry out certain physical tasks (certain mental tasks).

Competency characteristics are differentiated based on the level at which the competency can be taught. Skills, knowledge and attitudes are usually grouped as surface competencies so they are easily visible. These competencies are usually easy to develop and do not require large training costs to master them. Characteristics and motives are hidden and therefore more difficult to develop or assess. Changing personal motives and characteristics can still be done, but the process is difficult and expensive.

3. METHODS

The type of approach in this research is qualitative using comparative studies. This research compares how the implementation of the village apparatus competency development model system is in accordance with government and development needs and will use supporting data related to the assessment of the Development Village Index system issued by the Directorate General of Village and Rural Development, Ministry of Villages, PDTT. This study tries to map out a model for developing village apparatus competencies that is more in line with government and development needs. This research will be carried out in Banten Province in Pandeglang Regency, Labuan District and Lebak Regency, Muncang District. The time for conducting field research will be March 7-9 2024 and March 21-23 2024.

Identify the application of the village apparatus competency development model. The first research focus was to try to identify and then map how to implement the competency development model for village officials and then carry out a role analysis. Analysis and comparison of each stakeholder (divided into two, namely a comparison of two sub-districts. Next, map out how to implement the competency development model, by looking at the various obstacles and opportunities that exist. From here, researchers will develop an implementation model for village apparatus competency development that is in accordance with the needs governance and development. The development of a model for village apparatus competency development will be formed from various data and facts that have been collected, processed and re-verified.

4. RESULTS AND DISCUSSION

4.1. Discussion in Labuan District

There are nine villages in Labuan District, with the classification of 1 independent village, 4 advanced villages and 4 developing villages including Cigondang Village, Sukamaju Village, Labuan Village, Kalanganyar Village, Teluk Village, Banyumekar Village, Caringin Village, and Banyubiru Village. In the organizational structure of Labuan District according to Pandeglang Regent Regulation Number 66 of 2016 there is a subdistrict head assisted by a sub-district secretary, service or agency, and functional position groups.

Labuan Village has just had a Village-Owned Enterprise (Bumdes) and this village has become the center of the economy in Pandeglang Regency in the economic cycle in the marine area. The fishermen in Labuan Village learn their skills independently or autodidactically. For BLK, it is more towards MSMEs such as auctions or fish markets in Labuan Village.

Labuan Village has just had a Village-Owned Enterprise (Bumdes) and this village has become the center of the economy in Pandeglang Regency in the economic cycle in the marine area. The fishermen community in Labuan village learn their skills independently or autodidactically. For BLK, it is more towards MSMEs such as auctions or fish markets in Labuan village.

Village apparatus and ASN in Labuan village as public servants and competency development. In ASN competency development activities, it is more towards financial management and is divided into several activity terms. Labuan District has no authority related to ASN competency development, and so on. The activity budget comes from the village and the organizer of the activity is from the central government, for example, activities are strengthening the law, budget, and so on.

When the center asks about the progress of MSMEs that are running, then the district that has the area must carry out the potential of the area and the district as a director and guide. Because the district must have an overview of the potential in its area, such as there are tourist villages, tourist villages religion, economic village, and others. Village apparatus and ASN in Labuan sub-district sometimes have to clash with the community in driving the economy, increasing investment and local wisdom.

The sub-district does not yet have the authority to develop ASN in the sub-district and all is handed over to the central government. There are recruitment requirements

in the village and there are system standards, such as the appointment of the village secretary through Government Regulation no. 45 of 2005. When there is a change in the appointment of the village secretary, there is a willingness from the village apparatus to participate and make an integrity pact (making working hours etc.). The driving force of ASN in the sub-district is the village secretary.

Certain activities and coaching from the regional government for the development of village apparatus and Linmas (special coaching from the relevant government). Monitoring and evaluation must have an understanding between the regional and central governments. For village secretary training, the training is more comprehensive, for example community environment training, and others. Institutional relations in authority between the region and above have not been well established. The sub-district must be given the right authority to verify and carry out activities from the entire program.

The sub-district strengthens the control system from upstream to downstream and is given authority in the progress and ongoing process and tightens the activity planning process in the village to change behavior in accordance with applicable regulations. Implementation of activity progress in the village, but when the budget comes down, the village head has the authority so that the village head is the key and because of this, sometimes miscommunication occurs to deviations from procedures. There is no report from village coaching or village officials who have participated in and completed ASN coaching. So there is no data on the distribution of village apparatus competencies to be monitored or to organize knowledge sharing activities between village officials. Moreover, so far in Labuan District there has been no data on village apparatus competency and only received it ready-made or instant. For the budget in Labuan District, it does not support the development of village officials or has not been a priority. The village head of Labuan District considers sub-district revitalization to be an urgent matter in the Labuan District regional government program. So it is necessary to create a legal umbrella related to budget disbursement to monitoring activities in the regional government, especially sub-districts or villages.

According to the village apparatus, the issue of human resources is not too troublesome, but the big problem is the budget problem, namely the disbursement of the budget in the village head. So it is necessary to create a legal umbrella for the subdistrict head and village head for budget disbursement to monitoring activities in the area related to the village budget. There has been no innovation in Labuan Village itself, but they are more independent, for example in the Carita beach tourist beach whose

beach is clean, not from the results of training but rather from individuals who have a desire to progress.

The existence of a PLTU near Labuan and this is a CSR in the form of supporting Bumdes for the manufacture of paving blocks. The Caringin village apparatus carries out or signs an integrity pact starting from the Village Secretary to the RT. Restorative justice training in recent years from the regional government throughout the district used by village funds. For BLT village funds are given a maximum quota of 20%. There are no special provisions for submitting village funds for the development of village apparatus human resources because it is not a priority for the village head's activities.

4.2. Discussion of Interviews in Muncang District

In Labuan District there are 12 villages, with a classification of 2 developing villages, and 10 underdeveloped villages including Cikarang Village, Ciminyak, Girijagabaya, Jagaraksa, Leuwicoo, Pasireurih, Pasirnangka, Sindangwangi, Sukanagara, Tanjungwangi. In the organizational structure of Muncang District there is a sub-district head assisted by a sub-district secretary, service or agency, and functional position groups.

Villages in Muncang District only have 1 Village-Owned Enterprise (Bumdes) in the form of a salon and wedding make-up business. The community and village government in Muncang District want and plan to innovate by creating a tourist spot. In the procurement of ASN in the village, there is a flow, namely the collection of files to the village.

In the procurement of ASN in the village, there is a flow, namely the collection of files to the village, submitted by the village to the sub-district and administrative selection in the sub-district, then a competency test will be carried out at the local office according to the position and duties.

With the existence of such an ASN procurement mechanism, it is very likely that the percentage of competency tests will be very small. And for participants who successfully pass the test, they will be immediately appointed as village officials and have a retirement limit of 60 years and have a NRPD (Village Employee Registration Number) as regulated by Regional Regulation no. 1 of 2015 concerning villages and regent regulation no. 61 of 2015. However, in the development of village officials, there is no definite budget written in the RPJMDES, while the training or development received by village officials is only from the provincial or district government which will later be budgeted

or given to village officials who take part in the training of 1 million - 2 million per person for each activity.

In addition, there is no report from village development or village officials who have participated in and completed ASN development. So there is no data on the distribution of village official competencies to be monitored or to organize knowledge sharing activities between village officials. Moreover, so far in Muncang District there has been no data on village official competency and only received it ready-made or instant. In the field, the village is more focused on physical development, matters related to development for village officials are still considered taboo, so this is a government concern to be able to increase awareness of village officials that this is important. Because there will definitely be an increase in village funds in the future, in line with this, there needs to be an increase in the competence of village officials.

5. CONCLUSION

- 1. The sub-district does not yet have the authority to develop ASN in the sub-district and all is handed over to the central government. There are recruitment requirements in the village and there are system standards, such as the appointment of the village secretary through Government Regulation no. 45 of 2005. When there is a change in the appointment of the village secretary, there is a willingness from the village apparatus to participate and make an integrity pact (making working hours etc.).
- 2. Certain activities and coaching from the regional government for the development of village apparatus and Linmas (special coaching from the relevant government). Monitoring and evaluation must have an understanding between the regional and central governments. For village secretary training, the training is more comprehensive, for example community environment training, and others. The institutional relationship in authority between the region and above has not been well established. The sub-district must be given the right authority to verify and carry out activities from the entire program.
- 3. The sub-district strengthens the control system from upstream to downstream and is given authority in the progress and ongoing process and tightens the activity planning process in the village to change behavior in accordance with applicable regulations. Implementation of progress activities in the village, but when the

budget comes down, the village head has the authority so that the village head is the key and because of this, sometimes miscommunication occurs to deviations in procedures.

- 4. There is no report from village development or village officials who have participated in and completed ASN development. So there is no data on the distribution of village apparatus competencies to be monitored or to organize knowledge sharing activities between village officials. Moreover, so far in Muncang District there has been no data on village apparatus competency and only received it ready-made or instant.
- 5. Increasing village funds in the future, in line with this, there needs to be an increase in the competence of village officials. Strengthening the organization in the authority of ASN development in sub-districts or villages.
- 6. Planning, activities and monitoring of ASN development must run well and be carried out by all village governments. Allocating a budget to improve the development of ASN competencies in local governments.
- 7. Comprehensive and ongoing reports from village development or village officials who have participated in and completed ASN development.
- 8. The priority of the village government is to be able to increase the awareness of village officials in developing ASN competencies.

ACKNOWLEDGEMENTS (if any)

We wish to gratefully acknowledge the main supporter of this research, Rector the NIPA of School Polytechnic Administration Jakarta, Nurliah Nurdin, and our collague to support our participation on The Third International Conference on Governance, Public Administration, and Social Science (ICoGPASS). All authors contributed substantially to the methods, intellectual content of the review, and writing and finalisation of the manuscript. All authors read and approved the final manuscript.

References

- [1] Atiningsih S. 2019. Pengaruh Kompetensi Aparatur Pengelola Dana Desa, Partisipasi Masyarakat, Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pengelolaan Dana Desa. Jurnal Ilmu Manajemen dan Akuntansi Terapan, Vol. 10, No. 1.
- [2] Dessler G. Manajemen Sumber Daya Manusia. Edisi Empat Belas. Cetakan Ketiga. Jakarta: Salemba Empat; 2015.
- [3] Hasibuan SP. Malayu, 2005. Manajemen Sumber Daya Manusia. Edisi Revisi. Jakarta : Bumi Aksara.
- [4] Hasibuan MS. Manajemen SDM. Edisi Revisi, Cetakan Ke Tigabelas. Jakarta: Bumi Aksara; 2012.
- [5] Indranika D, Puspita D, Faozanudin M. Kompetensi Perangkat Desa Dalam Tata Kelola Pemerintahan di Kabupaten Banyumas. Public Policy And Management Inquiry. 2020;4(1):72–87.
- [6] Manalu M, Nasution H, Nasution I. Pengembangan Kapasitas Aparatur Pemerintah Desa Di Desa Aek Korsik. PERSPEKTIF. 2019;7(2):55–9.
- [7] Miles MB, Michael Huberman A. 2005. *Qualitative Data Analysis* (terjemahan). Jakarta: UI Press
- [8] Moeheriono. 2012. Pengukuran Kinerja Berbasis Kompetensi. Jakarta: Raja Grafindo Persada.
- [9] Nurkhasanah I. Pengaruh Kompetensi Sumber Daya Manusia, Pemanfaatan Teknologi Informasi, Partisipasi Penganggaran, Pengawasan dan Komitmen Organisasi Pemerintah Desa Terhadap Akuntabilitas Pengelolaan Dana Desa (Studi Empiris pada Desa se-Kecamatan Pringsurat). Jurnal Ekonomi Dan Bisnis Universitas Muhammadiyah. 2019;53(9):1689–99.
- [10] Peraturan Pemerintah No 17 tahun 2020 tentang Manajemen Pegawai Negeri Sipil
- [11] Peraturan Lembaga Administrasi Negara No 10 tahun 2018 tentang Pengembangan Kompetensi Aparatur Sipil Negara
- [12] Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Nomor 6 Tahun 2021 tentang Pengelolaan Pelatihan Aparatur Sipil Negara Unggul Bidang Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi
- [13] Rasman, 2018. "Kompetensi Aparatur Desa Di Wilayah Kecamatan Budong- Budong Kabupaten Mamuju Tengah." Jurnal Ilmu Administrasi Negara. Vol. 1,No.14
- [14] Rivai V. Manajemen Sumber Daya Manusia untuk Perusahaan: dari Teori Ke Praktik. Penerbit PT. Jakarta: Raja Grafindo Persada; 2006.

- [15] Rodiyah I, Sukmana H, Choiriyah I. Pengembangan kapasitas SDM aparatur dalam penyelenggaraan pemerintahan desa di Desa Kenongo Kecamatan Tulangan Kabupaten Sidoarjo. Publisia. Jurnal Ilmu Administrasi Publik. 2021;6(1):32–41.
- [16] Suparyadi. 2015, Manajemen Sumber Daya Manusia, Yogyakarta: CV. Andi Offset.
- [17] Tadanugi IN. Pemanfaatan Alokasi Dana Desa (ADD) Dalam Pembangunan Sarana Dan Prasarana Di Desa Bo'e Kecamatan Pamona Selatan Kabupaten Poso. Jurnal Ilmiah Administratie. 2019;12(1):53–66.
- [18] Undang Undang Nomor 6 tahun 2014 tentang Desa
- [19] Undang-undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah
- [20] Undang Undang Nomor 20 tahun 2023 tentang Aparatur Sipil Negara
- [21] Wibowo. 2007. Manajemen Kinerja. Raja Grafindo Persada, Jakarta
- [22] Widyatama, Novita L, Diarespati D. Pengaruh Kompetensi Dan Sistem Pengendalian Internal Terhadap Akuntabilitas Pemerintah Desa Dalam Mengelola Alokasi Dana Desa (ADD). Jurnal Berkala Akuntansi Dan Keuangan Indonesia. 2017;02(02):1–20.
- [23] Widiawaty. 2019. Faktor-Faktor Yang Berpengaruh Pada Akuntabilitas Pengelolaan Dana Desa di Kecamatan Windusari Kabupaten Magelang. Universitas Muhammadiyah Magelang, Magelang
- [24] Keputusan Menteri Pendayagunaan Aparatur Negara Nomor. 63 tahun. Tentang Pedoman Umum Penyelenggaraan Pelayanan Publik; 2003.