

THE INFLUENCE OF VILLAGE CONFLICT, VILLAGE APPARATUS ABILITY, VILLAGE FACILITATOR COMPETENCY AND COMMITMENT OF LOCAL GOVERNMENT ON THE SUCCESS OF BUDGET MANAGEMENT

AT Atmadja, Universitas Pendidikan Ganesha
KAK Saputra, Universitas Warmadewa
MK Koswara, INATA Education and Training Centre

ABSTRACT

This study aimed to examine the effect of village conflict, village apparatus ability, village facilitator competence and local government to the success of village budget management. There were 87 samples in the research calculated using random sampling and Sloving formula. Validity, reliability, classical assumption and multiple regression tests were used for data analysis. The results showed that village conflict and local government commitment has no significant effect on the success of village budget management, while village apparatus ability and village facilitator competence significantly influence the success of village budget management.

Keywords: Village Conflict, Village Apparatus, Village Facilitator, Village Budget.

INTRODUCTION

The amount of village budget allocation by the central government has made some villages have to do qualified professional finance management. With the existence of Law Number 6 of 2014 on Village, countless expectations come from either government or society (Mulyanto, 2015), such as a prosperous village community, a strong village government and a decent quality of village life that become the highest expectations. The progress of a village becomes a significant constructive input to the village and the region. Another expectation that cannot be ruled out is that with the help of village budgets from the government, the village can be motivated to become an independent and credible village so that it can fulfil its own needs and not solely dependent on the assistance of the government (Basirrudin, 2012) and make the budget as a stimulant (Wardoyo, 2015). The enormous expectation makes the village manage the village budget properly. It needs improvements in several aspects such as human resources, commitment of the village government to development and many more.

However, the mandate of the Act that brings new atmosphere to the village directly or indirectly will be able to cause conflict in the village. Conflict is basically always present in people's lives. According to the theory of conflict, unity in society is formed by the imposed system (Ritzer and Douglas, 2011: 154). Conflict and disintegration that occur in society is driven by the existence of similarities and differences in social interests (Setiadi and Kolip, 2011: 347). There are various forms of conflict, including gender conflicts, racial and tribal conflicts, inter-religious conflicts, intergroup conflicts, conflicts of interest, interpersonal conflicts, social inter-class conflict and state conflicts. The conflict especially in the village is most felt by the

villages receiving village budget in Bali province, because in Bali there are two different village organizations namely the official village and customary village, which has now been converted into *Pakraman* village through Local Regulation No. 3 of 2001 on *Pakraman* Village. To that end, the village that is recognized as the recipient of village budget, according to Law no. 6 of 2014, is the official village. The official village is entitled to manage village budgets from the government for various activities, including infrastructure, community empowerment and economic development and so on that is related to the increase of village's original income by using the existing potential of the village. In Bali, the existence of official village and customary village run synergistically filling the shortcomings of each other. However, this is not likely to fade due to the seeds of social jealousy between the apparatus of customary village and official village. In the management of village budgets, this is a major problem because the authorities of official village and customary village are increasingly classified. For example, in Bali, village assets such as *Ulayat* land, traditional markets, coastal areas and the like are owned by *Pakraman* village (customary village) so that the official village is not entitled to manage the asset. On the other hand, official village has village budgets that must be managed to increase the village's original income and have no assets or land for the development of BUMDesa (*Badan Usaha Milik Desa/Village-owned enterprises*) as the spearhead of economic sustainability in the village. This problem is often experienced by every village in Bali that receives village budgets. Other conflicts occurred due to the increasing authority of village apparatus, such as the authority of village heads to utilize village assets more freely that allow the people to abuse their authority.

Regardless of any conflicts in the village related to the management of village budgets, it needs concrete actions to manage village budgets effectively, efficiently and economically. Therefore, all forms of change in the village ranging from human resources, adequate information systems, as well as synergy between village institutions need to be addressed. The village apparatus ability is very important for the success of village budget management. Ability in all areas for the village apparatus strongly supports the government's goal of making the village an independent village. Village apparatus is a part of Village Government element that consists of the Village Secretary and other Village Apparatus under the leadership of Village Head. Currently, in Bali most of the villages are constrained by the village apparatus ability related to financial competence, management and other capabilities that are lacking, especially in the preparation of APBDesa, financial management and accounting reporting to supervision. These problems have been addressed by the central and local governments by conducting training related to management, accounting and information systems and advice for recruitment of new competent employees in the village. The control of this issue has also been addressed by the central and local government by conducting village assistance in each village or district. In the framework of implementing the village law, it is technically implemented by regency/city apparatus, which has been assisted by experts in regency, village facilitators, village counsellors, village community empowerment cadres and third parties. While the duties of district head as subordinate of regent/mayor do coordination and facilitation of village assistance in the region. District has a very strategic function in the implementation of Village Law. However, what happened in the field is the implementation of village counselling has not run effectively, for "ego by sector is still haunting".

Village assistance is urgently needed in the implementation of Village Laws to assist and foster village apparatus in all technical work in the village. Assistance is an effort to invite and guide the community (individual or group) to develop the various potentials they have in order to

be able to achieve a better quality of life. This assistance program requires the availability of human resources with integrity and quality, capable of acting as facilitator, dynamic communicator and acting as a consultant where the group ask for (CCDP, 2015). However, another question arises; does the village competency match what is needed in the village? This is a new problem in the village, especially in some villages in Bali in which village facilitators are not yet in the capacity. Numerous problems arise, such as opinions of village facilitator that is different from the inspectorate's which confuses the village apparatus, village facilitator that does not care about the problem faced in the village so that the village apparatus is solving all the problems and minimum knowledge of village counsellors on village financial regulations and governance. Another path taken by villages in Bali is inviting practitioners and academics to come to the villages providing counselling, socialization to mentoring. In addition, village apparatus is required to follow all forms of training undertaken by the local government as a concrete manifestation of local government's awareness of village financial management so as not to be separated from the real principles of financial management that are accountable, transparent and participatory.

The commitment of local governments to help village governments to solve all problems related to the management of village budgets is currently quite significant. Local government in Bali is very concerned with the success of the village government to achieve the goals of their respective villages. Local government concerns such as organizing village financial management training, providing training on the use of village information systems, facilitating villages in all forms of activities related to village budget management and increased village revenues. All forms of local government support to the success of village budgets are evident in many areas including supervision and assistance.

Based on the above explanation, the purpose of this research is to know and analyse village conflict, village apparatus ability, village facilitator competence, local government commitment that can impact on the success of village budget management.

METHODS

The research design used is survey method. Survey method is a research design with the aim of conducting careful and thorough testing of a research object based on a particular situation or condition by looking at its suitability with a particular statement or value followed and observed carefully and thoroughly. Research on the influence of village conflict, village apparatus capacity, village facilitator competence and local government commitment to successful village budget management will be surveyed to village apparatus, including village head, village secretary, treasurer or hamlet head in each village receiving village budget as many as 636 villages (Kemenkeu, 2016). The selection of village apparatus in Bali Province as respondents is expected to improve the return of questionnaires from the respondent's answers and minimize the occurrence of bias response. Of the population, the 87 sample of research will be determined calculated using Slovin formula.

The study used primary data that become the source data of research obtained directly from the source (Indriantoro and Supomo, 2009: 154). Data collection method in this research is by questionnaire collecting technique. The total of questionnaire sent by the whole sample was 87 questionnaires based on the number of samples specified. The study used personally administered questionnaires, which means that researchers can deal directly with the respondent and provide the necessary explanation of the questionnaire and can be directly collected after the question is answered by the respondent (Indriantoro and Supomo, 2009: 154). Nevertheless,

there are still some questionnaires returned that are not in accordance with the researcher's expectations or should be eliminated because they are not answered, damaged and not returned, as much as 12 questionnaires. Therefore, the number of questionnaires that can be further processed is 75 questionnaires.

The study used variables consisting of village conflict, village apparatus capacity, village facilitator competence, local government commitment and successful management of village budgets. The village conflict in this study is defined as conflict in the village, organizational conflict or internal conflict in village governance, conflict between groups or institutions in the village, as well as the conflict between the government and the community and the conflict between village head role and village apparatus as village government and community. To measure the variables of village conflict, theories developed by Robbins and Judge (2011: 176) was implemented through a conflict process with several stages, which are the indicators of potential conflict or nonconformity, cognition and personalization, intentions, behavior and consequences caused by the conflict. The indicators developed into 14 statements contained in the research questionnaire with response results using a scale of 1-5 ranging from "very low" at the lower boundary of the scale (1) and "very high" at the upper boundary of the scale (5). Ability or capability is a measure of the ability of a person or institution to perform its functions. The term capability has several meanings. Asrori (2014) argued there are three levels of ability that must be possessed by the village apparatus, which are: 1) Basic skills; 2) management capability; and 3) technical capability. The instrument used in the study follows instruments from Asrori (2014) because it is very representative to measure the variable capacity of village apparatus. From the indicator, it was developed into 12 points of statements contained in the research questionnaire with response results using a scale of 1-5 ranging from "very low" at the lower boundary of the scale (1) and "very high" at the upper boundary of the scale (5). The government and local government organize the assistance of village communities with a gradual mentoring as needed. Professional assistants consist of village facilitators, technical assistants and community assistance experts. The research used research instrument developed from Yabbar and Hamzah (2015: 133-134) with the indicators of qualification of the village facilitator competence that are (1) having knowledge and ability in community assistance; (2) having experience in organizing village community; (4) being able to facilitate village community groups in village meetings; and (5) having sensitivity to the customs and cultural values of the village community. These indicators were developed into 14 point statements contained in the research questionnaire with response results using a scale of 1-5 ranging from "very low" at the lower boundary of the scale (1) and "very high" at the upper boundary of the scale (5). The commitment of local governments in this research is implemented in terms of guidance and supervision. This research develops research indicators of Yabbar and Hamzah (2015: 286-292) to become a research instrument. The indicator is advisory, guidance and supervision, so that the indicator is developed into 10 points of statement contained in the research questionnaire with the response results using a scale 1-5 ranges from "very low" at the lower boundary of the scale (1) and "very high" At the upper limit of the scale (5). The objective of the village budget is to increase the knowledge of the village community, improve the community self-reliance, improve the community's economic level, improve services to the community, increase community participation in village development and improve public health and promote village development and community welfare. Based on the indicators of success, this research adopted them to be used as research indicators and translated into research instruments. Indicator from Law no. 6 of 2014 was developed into 40 items of statements contained in the research questionnaire with

response results using a scale of 1-5 ranging from “very low” at the lower boundary scale (1) and “very high” at the upper limit of the scale (5).

To examine the effect of village conflict, village apparatus ability, village counselling competence and local government commitment to the success of village budget management, SPSS for Windows Released 24.0 Program was used. Previously, validity and reliability test of the instruments used was conducted. In the study, classical assumption test was used including multicollinearity test, heteroscedasticity test and normality test. Validity test using Pearson Correlation correlated the score of each item with a total score, which is the number of correlations. The variable is said to be valid if it has or its significance is significance less than 0.05, while the variable is said to be reliable if it has a cronbach alpha value greater than 0.70 (Ghozali, 2011: 47-48). Normality test was performed using Kolmogorov Smirnov with Asymp coefficient. Sig is greater than 0.05 (Ghozali, 2011: 160-163). To detect the presence of multicollinearity, it is used tolerance values=0.10 and Variance Inflation Factor (VIF) =10 (Ghozali, 2011: 105-106). Heteroscedasticity test used glejser test by regressing residual absolute value with independent variable used. If it has a significance value above 0.05, there is no heteroscedasticity.

OLS (Ordinary Least Square) method is one way of calculating statistical regression coefficients that are unbiased, efficient and consistent. This method can be formulated in multiple linear regression formula as follows:

$$Y=a+b_1X_1+b_2X_2+b_3X_3+b_4X_4+e.....(1)$$

Information:

Y:Successful Management of Village budgets

a:Constants

X₁:Village Conflict

X₂:Village Apparatus Ability

X₃:Village Facilitator Competency

X₄:Local Government Commitment

e:Error Factors

RESULTS AND DISCUSSION

This research was conducted by collecting data by distributing 87 questionnaires to the Village Office in Buleleng Regency with 87 respondents consisting of Village Head or the representative and those who have understanding on village budgets such as village secretary, hamlet head or BPD (*Badan Permusyawaratan Desa*/Village Representative Assembly). The questionnaire returned within 2 weeks for 75 questionnaires.

Details of respondents who participated in the questionnaire were based on gender i.e., men were 66 people and women were 9 people; based on position i.e., Head of Village as many as 53 people, village secretary as many as 20 people and head of hamlet as many as 2 people. The results of validity and reliability test of the instrument indicated that the instrument used in this study is valid and reliable, which is indicated by the value of item-total correlation coefficient of variable greater than 0.3 and significance smaller than 0.05. The reliability test results show the cronbach alpha value for all variables used in this study is greater than 0.70.

		Unstandardized Residual
N		75
Normal Parameters^{a,b}	Mean	0.0000000
	Std. Deviation	12.74583474
Most Extreme Differences	Absolute	0.097
	Positive	0.055
	Negative	-0.097
Kolmogorov-Smirnov Z		0.838
Asymp. Sig. (2-tailed)		0.484
a. Test distribution is Normal.		
b. Calculated from data.		

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	village conflict	0.915	1.093
	village apparatus ability	0.964	1.037
	village facilitator competency	0.974	1.026
	commitment of local government	0.916	1.092
a. Dependent Variable: Success of village budgets			

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	5.422	5.437		0.997	0.322
	village conflict	0.070	0.053	0.162	1.332	0.187
	village apparatus ability	0.029	0.063	0.054	0.457	0.649
	village facilitator competency	-0.028	0.059	-0.055	-0.468	0.642
	commitment of local government	0.057	0.072	0.095	0.781	0.437
a. Dependent Variable: RES2						

The result of normality test with One Sample Kolmogorov Smirnov Test showed Asymp.Sig (2-tailed) result of 0.484 higher than 0.05, so that it said as normal distribution data. The result of calculation of tolerance value shows all independent variables have tolerance value more than 0.10. The VIF value calculation results also show that all independent variables have VIF value <10. It can be concluded that there are no symptoms of multicollinearity among independent variables. Meanwhile, the result of heteroscedasticity test showed that all the variables are not significant at 0.01. It can be concluded that there is no heteroscedasticity.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.877 ^a	0.731	0.724	13.105
a. Predictors: (Constant), commitment of local government, village apparatus ability, village facilitator competency, village conflict				
b. Dependent Variable: Success of village budgets				

The result of regression test of the research variables stated that the model summary showed the adjusted R^2 of 0.724. It means that 72.4% of success of village budget management variable can be explained by the variation of the four independent variables which are village conflict, village apparatus ability, village facilitator competence and commitment of local governments, while the remainder ($100\% - 72.4\% = 27.6\%$) is explained by other causes outside the model.

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	388.820	4	97.205	31.853	0.000 ^a
	Residual	12021.766	70	171.740		
	Total	12410.587	74			
Predictors: (Constant), commitment of local government, capacity of village apparatus, competence of companion village, village conflict						
b. Dependent Variable: Success of village budgets						

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	40.591	10.203		3.979	0.000
	village conflict	0.109	0.099	0.136	1.103	0.274
	village apparatus ability	-0.094	0.119	-0.094	-0.788	0.003
	village facilitator competency	0.016	0.111	0.017	0.143	0.002
	commitment of local government	0.001	0.136	0.001	0.010	0.392
a. Dependent Variable: Success of village budgets						

The results of the test using SPSS can be seen from the table coefficients value t arithmetic variable village apparatus ability and village facilitator competency respectively equal to -0.788 with probability 0.003 and 0.143 with probability 0.002. Hence, it is expressed that probability $<0,005$ means there is significant influence. While the variables of village conflict and commitment of local government showed no significant effect with probability value 0.274 and $0.392 > 0.005$.

Based on the result of data analysis test, it is found that hypothesis 1 (one) is rejected. It means that village conflict variable does not significantly influence to success of village budget management. There is a village conflict occurring in Bali between customary villages and official village offices that cannot be cited as conflicts that can lead to disputes, as customary villages and official village have been able to operate independently in terms of financial management (Padmani, 2014). Moreover, the members of customary villages are also the members of official village, so that what is considered as conflict in this case is in the framework of the use of village budgets with the existing regulatory framework amid people in customary and official village. Another conflict in question is the internal disputes in the village administration that are perceived as organizational conflicts. Furthermore, conflicts can occur if each apparatus has different interests. In fact, in this research, there is no difference of interest in the village government so that they are in one command in the management of village budgets. It also can be concluded that the conflict does not have a significant effect on the success of village budget management because the potential for conflict in the village can be overcome by negotiation and implementation of organizational culture that adopts the ways of life of Balinese people. Therefore, the conflict does not happen and can be avoided.

Hypothesis 2 is accepted, stating that the variable village apparatus ability has a significant influence on the success of village budget management. This supported the research conducted by Asrori (2014) and Rasjid and Blongkod (2016) arguing that the success of village budget management is influenced by the ability of the village apparatus. This means that village heads and other village apparatus have a decisive role in the success of village budget management provided by the central government with the aim of prospering the community and promoting village development. The capacity of village apparatus in question is the capability and quality of village apparatus in accordance with village budget management needs. The village apparatus ability is in term of planning, managing/executing, monitoring and accounting for finances. The ability of village heads includes financial management, empowering communities and professionals in managing assets that lead to increased village revenues with the goal of village self-reliance. The measure of success in village budget management is the use of village budgets according to regulation and ability to achieve the objectives and can make village budgets as a motivation to continue to build and develop the village and reduce poverty.

Hypothesis 3 based on the result of statistical analysis is declared accepted, meaning that village facilitator competency has significant influence to success of village budget management. The results of this study support the results of research conducted by Mohlis (2016) and Pahlevi (2017) stating that the competences of the village facilitators have an influence on the success of village financial management. This means that village facilitator is assigned to assist villages in all difficulties so that the management of village budgets do not deviate from the rules. Intensive assistance is conducted with the aim of directing the village to always obey the rules. In addition, the function of village facilitator must provide solutions, understanding, socialization and guidance to the village apparatus with the aim of avoiding mistakes, irregularities and fraud in the management of village finances. For this reason, village facilitators need to have a comprehensive knowledge of village governance, village conditions, village potentials and village financial management. Village facilitators are also required to have adequate knowledge of politics, democracy and financial capacity. In addition, the complexity of village facilitators is also followed by the obligation to assist villagers to work together to build their villages, which means that village facilitators must have a good and beneficial breakthrough for villages, have innovations that do not harm the village community and provide right solution for the village

problem. Therefore, it can be concluded that the village facilitator competencies in order to guard the management of village budgets to be successful has a vital role.

Hypothesis 4 of this study is declared rejected in accordance with the results of analysis test conducted, meaning that the commitment of local governments has no significant effect on the success of village budget management. It can be stated that local governments have small role in managing village budgets. Local governments can synergize with village apparatus in terms of facilitating training, supervision, coaching and mentoring. It can be said that the local government has its own scope of governance based APBD (Regional Budget), while the village government also has an autonomous government that is based on APBDesa (Village Budget). The commitment of the local government in the management of village budgets is evidenced through supervision in the form of the draft APBDes before it is determined by the Village Head to be supervised and evaluated. Until now, supervision in the context of the audit is still not regulated. However, current conventions agree on audits conducted by regency/municipal inspectorates by regent through district head. Based on the statement, it can be concluded that the role of local government is not too intervene in the management of village budget in depth, because the village administration has autonomy to manage the village budgets. However, the local government must provide support in the form of supervision on the design, implementation and accountability village budgets.

CONCLUSION AND RECOMMENDATION

Based on the hypothesis test, it can be concluded that hypothesis one and four are rejected which means that village conflict and commitment of local governments have no significant effect on the success of village budget management. On the other hand, hypothesis two and three are accepted. It means that the village apparatus ability and the village facilitator competencies have a significant influence on the success of village budget management. This means that the conflicts occurring in the villages, especially in Bali, between customary village and official village are not a continuing problem, meaning that customary village and official village can run side by side based on their own corridor. Likewise, local governments that already have a focus of government-based APBD should not too focus on the management of village budgets in depth. Village apparatus ability and village facilitator competencies have a very vital relationship in the success of village budget management because it is in direct contact with the village administration in terms of planning, management or implementation and financial accountability. However, in its supervision, they synergize with local government and society in general.

The study is expected to contribute to stakeholders such as village governance in formulating budgets, financial management and accountability. In addition, a moral or ethical value becomes factors that need to be considered in financial management. This research cannot be separated from some limitations. This research has inherent limitations because it uses primary data obtained through questionnaire, that possibly result difference of perception between researcher and respondent because respondent and researcher cannot clarify question or statement. Therefore, research must be more representative when combined with interview methods so that the perception of respondents to questions or statements can be known in depth.

The suggestion for further research is to pay more attention to other variables that may be related to the management of village budgets such as the tendency of financial fraud or budgeting methods that have a direct relationship in financial management planning. Other things that can be considered also is local cultural variables that serve as governmental

guidelines at the local and rural level such as Tri Hita Karana which has been frequently used in social studies, as well as other variables related to good village governance.

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