

## **Analysis of internal and external factors in application of village law (Study on eight villages in Bantul regency)**

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### **Abstract**

This study aims to identify the Village's readiness to implement Law no. 6 of 2014 on Villages. Sample selection method for the distribution of questionnaires is using purposive sampling in eight villages at Banguntapan District, Bantul Regency. The eight villages sampled were the villages of Tamanan, Banguntapan village, Wirokerto village, Baturetno village, Jagalan village, Singosaren village, Jambidan village, and Ponoroto village. Methods of data collection using questionnaires. The analytical technique used is multiple linear regression. The result of hypothesis testing shows that organizational commitment, infrastructure, and organizational culture have an effect on the implementation of village law, while human resource variable, information system and motivation have no effect on the implementation of village law in Eight villages in Banguntapan sub-district of Bantul regency.

Keywords: village readiness, implementation of village law

### **Introduction**

#### **Background**

Village government is the lowest level within the government structure in Indonesia. Regional autonomy also brings the villages to explore the potential of each village, in an effort to advance the strategic potential of a region. The issuance of Law No. 6 of 2014 on Village dated 15 January 2014, endorsed by President Susilo Bambang Yudhoyono, has given a new discourse on governance management in the village. The participation of the government is very important in the implementation of the Village Law, such as by: a). Providing guidelines and standards for implementation of village government administration; b). Providing guidance on funding support from the government, local government, province, and district / city government to village; c). Giving rewards, guidance and coaching to the village community institutions; d). Providing guidelines for the preparation of participatory development planning; e). Providing standard guidance for office for village apparatus; f). Fostering efforts to accelerate village development through financial assistance, accompaniment assistance, and technical assistance; g). Undertaking technical guidance on certain fields which may not be undertaken by the Regional Government of the Regency / City; h). Carrying out an inventory of provincial authorities carried out by the Village; i). Conducting guidance and supervision on the determination of District / Municipal Revenue and Expenditure Budget Plan in village financing; j). Conducting guidance to the Regency / City in the framework of the arrangement of the Village area; k). Assisting the Government in determining the unity of indigenous and tribal peoples as villages; and l). Supervising and supervise the determination of BUM regency / municipality and cooperation arrangements between villages.

The nascency of the village law is expected to bring positive changes for the village to be able to prosper the community in the village, however it is necessary to be aware that village funds that flow in the village is large enough to cause corruption in the village. It is necessary to implement escort implementation of the village law in terms of village financial management, among others related to: village development planning, asset management / village wealth, procurement of goods and services, taxation, BUM Desa, and village financial supervision. Being the greatest challenge for village governments to implement the Village Law, using good clean governance principles, hopes that village governance is required to implement transparent, accountable and clean governance of fraud. Therefore, the role of competent and honest human resources in the village government, especially village apparatus, is very important in the implementation of the village law, so as to create an independent village in financial management, as well as in exploring the strategic potentials in the village.

Urgency of this research is important to be done as a form of prevention of misappropriation due to incompetence and ignorance of villages in managing the budget sourced directly from the APBN or APBD. This is because the low educational level of village heads becomes a problem for the need to develop APB Village. Villages given the authority to manage their own governance, it is expected that investment at the village level will foster economic activity and village competitiveness. Village wealth management is done to improve the welfare and living standard of the village community and increase the income of the village. Based on the background of the problem, the problems in this study are: How is the Village Government's readiness in the implementation of Law No. 6 of 2014 on Villages and what are the constraints that can occur in the implementation of Law No. 6 of 2014, related to village transparency and accountability?

### Previous Researchs

Several studies from previous researchsrelated to the implementation of the Village Law have been conductedas follows:

Researcher	Variable	Result
Factors influencing the readiness of village accounting application (Study on five villages in North Indralaya Sub-district of Ogan Ilir Regency). Ayu Lestari, Siti Nurhayati Nafsiah, Jaka Darmawan (2016)	Y: Readiness of village accounting application X: Human Resources, Facilities, Educational Background, Training	- Facilities and training have an influence on the readiness of village accounting application - While the human resources and educational background have no effect on the readiness of village accounting application
Analysis of Village Readiness in Implementation of Act No. 6 of 2014 Concerning Villages (study on eight villages in Sleman district) Hesti Irma Rahmawati, Citra Ayudianti, Surifah (2015)	Research focus on: Village APB Planning, reporting and accountability of Village APB, financial accountability in village income and expenditure budget (APB Desa), village APB supervisor.	- From samples taken, 8 villages have been ready in the implementation of the Village Act, especially in terms of Village APB. - Constraints in the implementation of the Village Law include: limited time in administrative preparation and understanding of Village

Researcher	Variable	Result
		Law, and less supportive human resources.
The Influence of Leadership and Motivation on Performance with Organizational Commitment as Mediation. (Study on village apparatus of Batang district sub-district) Luksono Pramudito, Askar Yunianto (2009)	Y1: Village Officers' Performance Y2: Organisational Commitment X1: Leadership X2: Motivation	- Organizational commitment as a mediating variable is able to explain the indirect effect of leadership and motivation on the performance of village apparatus.
The influence of leadership, work environment and office facilities on the performance of village apparatus in Limpung sub-district, Batang district. Rina Erla Anasari dan Nanik Suryani (2015)	Y: Village Officers' Performance X1: Leadershio X2: Working Environment X3: Office Facilities	- There is influence of leadership, work environment and office facilities on village performance in Batang district.

## Literature Review And Hypothesis Development

### Law No. 6 Year 2014 on Village

The governance of the village administration has been regulated in the Government Regulation (PP) of No. 72 of 2005, where there are different rules from Law no. 6 year 2014 of which relates to village planning and income sources. Village planning according to Law No.6 of 2014 should be based on an agreement with BPD and contained in the RPJM in six years and one year of RKP. Meanwhile, according to PP No.72 of 2005, RPJM within 5 years, while RKP one year. The very different thing is that in relation to the old village income source only from the local tax revenue share of at least 10%, the allocation of village funds is at least 10% after deducting personnel expenditure, financial assistance from the provincial government, local government and donations from non-third parties Binding, and the absence of binding rules on rural development and customary village rules. According to Law No. 6 of 2014, the source of village income consists of: original revenues from village, allocation of APBN, in the form of village fund from center, sharing of regional tax and regional restitution. The allocation of village funds is at least 10% after deducted by special allocation funds, financial assistance from Provincial and District budgets, unbound third party donations and other legal revenues, and it has been regulated by the development of rural areas as well as customary village regulations.

Increasing sources of income received by villages directly derived from central APBN allocations led to significant changes in village governance, as villages would receive substantial amounts of funds, among others related to the implementation of rural development. It is therefore necessary to implement the village law in terms of village financial management, such as: village development planning, asset management / village wealth, procurement of goods and services, taxation, BUM Village, and village financial supervision.

## **Village Internal Factors**

Implementation of the implementation of the Village Law is not only the responsibility of the village head, but it is the joint responsibility between the government and the community to always guard the implementation of the law no.6 year 2014. To achieve a clean village government free from fraud then it is in need of participation of organizational commitment (village governance) in support of implementing changes in rural management governance. The role of organizational commitment support in village governance can be in the form of infrastructure and renewable information system, so that every program can be fully archived, and all related to public service will be faster, accurate and accountable. Some of the internal factors in village governance can influence the implementation of the village law.

## **Village External Factors**

External factors are factors outside the village government entity, which can certainly affect the successful implementation of the Village Law, including organizational culture, motivation and human resources. The success of an entity which of course will not be separated from the role of human resources, because to improve the quality of public services and improve the competitiveness of regions, it is necessary that human resources are able to understand how to create a method of maximum service so as to achieve excellent service for the community and able to see the potential Owned area then create innovations in exploiting the potential of the region. With honest and competent human resources, the success for good clean governance in village government which is free from corruption on the implementation of Village Law is expected to be realized.

Organizational culture and motivation are actually related to the individual human resources. In principle, if the human resources in the village government are competent and honest, then the organizational culture should also be good at working, so that fundamental changes in the implementation of the Village Law can be easily implemented. Similarly, the motivation depends on the individual HR. If the human resources have the motivation to work hard, honest and always learn from the changes that exist, then the implementation of the Village Act materialized with no significant obstacles.

Based on the above explanation, it can be proposed the following hypothesis:

H<sub>1</sub>: There is influence Commitment of organization to the implementation of Village Law.

H<sub>2</sub>: There is influence infrastructure to the implementation of Village Law.

H<sub>3</sub>: There is influence information system to the implementation of Village Law.

H<sub>4</sub>: There is influence cultural organization to the implementation of Village Law.

H<sub>5</sub>: There is influence human resources to the implementation of Village Law.

H<sub>6</sub>: There is influence motivation to the implementation of Village Law.

## **Research Methods**

The data were collected using questionnaire method by distributing to respondents (village secretary, head of general affairs, head of financial affairs, and head of village). The population in this study were all village apparatus (village secretary, head of general affairs, head of financial affairs, and head of village) in Bantul district, while the sample selection using purposive sampling is the sample taken with certain criteria. Based on sampling technique obtained by eight villages used in this research sample. Of the eight villages used as research objects, 36 respondents of the village apparatus obtained. The number of

questionnaires received amounted to 33 respondents who complete all the questionnaire questions, and 3 respondents did not complete the questionnaire spread.

## **Research Variable**

### **Readiness of implementation of Law No. 6 Year 2014 on Village**

The readiness of the implementation of Law No. 6 Year 2014 on Village (Y) is the ability of each Village Government in preparing planning and reporting in accordance with standard, on target, and not using consultant services. According to article (1) paragraph (1) of Law No. 6 of 2014 which states that the Village is a village and an adat village or called by another name, hereinafter referred to as a Village, is a legal community unit with a territorial boundary to administer and administer affairs Governance, the interests of local communities based on community initiatives, origins, and / or traditional rights recognized and respected within the system of government of the Unitary State of the Republic of Indonesia. This dependent variable (Y) is measured based on perceptions of respondents about their readiness to apply new regulations, using likert scale 1 (strongly disagree) up to 5 (strongly agree), with interval scale.

### **Organizational commitment**

Organizational commitment (X1) is the desire of every Village Government to make changes in accordance with changes in regulations and laws (Oluseyi O, 2010). Organizational commitment becomes an encouragement from within individuals to do something in order to demonstrate the success of the organization in accordance with the goals set and more concerned with the interests of the organization (Heriningsih, 2014). Organizational commitment (independent variables) measured based on respondents' perceptions of the wants and desires of organizations that support human resources in making changes. This variable is diukur with likert scale 1 (strongly disagree) up to 5 (strongly agree).

### **Human resources**

In an effort to improve the quality of public services and improve the competitiveness of regions, it needs human resources who are able to understand how to create a method of maximum service so as to achieve excellent service for the community and able to see the potential of the region then create innovations in exploiting the potential of the region. The success of the government will make the economy of a country better (Kuratko and Hodgest, 1997). Human resources (X2) is the ability of members of the Village Government to carry out their duties in terms of reporting and reporting (Oluseyi O. 2010). Human resources (independent variables) are measured based on the respondents' perceptions of their ability to perform the tasks assigned. This variable is measured by likert scale 1 (strongly disagree) to 5 (strongly agree).

### **Infrastructure**

Infrastructure refers to the physical system that provides transportation, irrigation, drainage, building buildings and other public facilities needed to meet basic human needs in the social and economic sphere (Grigg, 2000). Infrastructure (X3) is a major supporter of the implementation of the Village Law in terms of planning and reporting as measured by

physical assets important in the smooth implementation of Village Law (Grigg, 2000). Infrastructure (independent variable) is measured by likert scale 1 (strongly disagree) up to 5 (strongly agree), with interval scale.

### **Organizational culture**

According to Bateman & Snell (2007) organizational culture (X4) is a set of important assumptions about the organization and its goals and about how they share the values that exist within the company. According to Cameron and Quinn (2006) organizational culture can be divided into four parts according to typology, namely: (1) clan culture is the organization that is the most friendly place to work. Clan culture places teamwork, member involvement, and consensus on highest priority. (2) adhocracy culture is an organization that is a dynamic workplace. Organizational Culture (independent variable) is measured by likert scale 1 (strongly disagree) to 5 (strongly agree), with interval scale.

### **Motivation**

The main benefits of motivation (X5) is to create a passion for work, so that work productivity increases. Meanwhile, the benefits gained from working with motivated people are that work can be accomplished properly. This means that the work is done according to the correct standards and within a predetermined time scale, and people are happy to do their work. Something done because there is a motivation that encourages it will make people happy to do it. Anyone will feel appreciated / acknowledged, this happens because his work is really valuable to the person who is motivated, so that person will work hard. This is understandable because the high impulse produces according to the target they set. Performance will be monitored by the individual concerned and will not require too much supervision and the fighting spirit will be high. Motivation (independent variable) is measured by likert scale 1 (strongly disagree) to 5 (strongly agree), with interval scale.

### **Information systems**

According to Mukthar (2002), the information system (X6) is an adequate internal control system to provide reasonable assurance on the achievement of organizational goals through effective and efficient activities, reliability of financial reports, security of State assets, and compliance with laws and regulations. The information system (independent variable) is measured by likert scale 1 (strongly disagree) to 5 (strongly agree), with interval scale.

### **Data Analysis Technique and Hypothesis Testing**

Before the hypothesis testing will be tested assumption of normality first. There is one hypothesis in this research, hypothesis will be tested using multiple regression analysis (Multiple Regression). This analysis is used to determine the relationship between the readiness of implementation of Law No. 6 of 2014 on Villages with independent variables (commitment, human resources, infrastructure, organizational culture, motivation and information system). The regression equation is as follows:

$$PP = 0 + 1 KO + 2 SDM + 3 IF + 4 BO + 5 MO + 6 SI$$

Information :

PP = Perceptions about the readiness of the implementation of the Village Law

KO = Organizational commitment

- HR = Human resources
- IF = Infrastructure
- BO = Organizational culture
- MO = Motivation
- SI = Information System

Equation shows that between independent variables and dependent variable there is a unidirectional relationship, so the greater the independent variable will result in the greater the dependent variable.

## Results And Discussion

### Descriptive Test of Respondents

Here are some data related to research respondents consisting of village apparatus in eight villages in Bangutapan District, Bantul Regency. Based on table 1, it can be described that most of the village apparatus has been working for less than 5 years with the highest percentage amount of 42.4%.

**Table 1:**  
Working Long-term

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	<5	14	42.4	42.4	42.4
	5-9	7	21.2	21.2	63.6
	10-14	6	18.2	18.2	81.8
	>15	6	18.2	18.2	100.0
	Total	33	100.0	100.0	

Based on table 2 below shows that over 50% male with the percentage of up to 78% of the total research respondents or by 26 people, and the rest amounted to 7 female.

**Table 2**  
**Sex**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	26	78.8	78.8	78.8
	Female	7	21.2	21.2	100.0
	Total	33	100.0	100.0	

Table 3 shows that the descriptions of respondents who were mostly 40 to 49 years old reached 45.5%, and the lowest percentage of village apparatus that responded under the age of 30 years.

Table 3: Age

	Frequency	Percentage	Valid Percent	Cumulative Percentage
Valid <30	4	12.1	12.1	12.1
30-39	9	27.3	27.3	39.4
40-49	15	45.5	45.5	84.8
>50	5	15.2	15.2	100.0
Total	33	100.0	100.0	

Respondent data related to the background of his type of education is mostly Bachelor with the highest percentage achievement of 51.5%. This indicates that the human resources in the village government in Banguntapan District is good because more than 50% have been educated minimal diploma.

Table 4: Education

	Frequency	Percentage	Valid Percent	Cumulative Percentage
Valid High School	10	30.3	30.3	30.3
Diploma	5	15.2	15.2	45.5
Bachelor	17	51.5	51.5	97.0
Master	1	3.0	3.0	100.0
Total	33	100.0	100.0	

**Normality test**

Normality test is done by using Kolmogorov-Smirnov which gives the results Asymp.Sig (2-tailed) 0,629 that is greater than 0,05. It means that the distribution is normal, so it can be concluded that the regression model feasible in use because it meets the assumption of normality.

Table 5:  
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters-	Mean	.0000000
	Std. Deviation	.19444165
Most Extreme Differences	Absolute	.130
	Positive	.093
	Negative	-.130
Kolmogorov-Smirnov Z		.749
Asymp. Sig. (2-tailed)		.629



### Multicollonierity Test

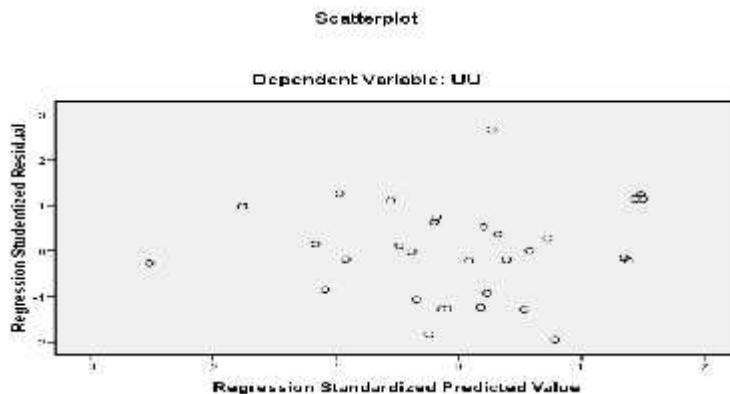
Tolerance value calculation results show that no independent variable has Tolerance value less than 0.10 which means there is no correlation between independent variables whose value is more than 95%. The result of Variance Inflation Factor (VIF) calculation also shows the same thing there is not one independent variable that has VIF value more than 10. So it can be concluded that there is no multicollonierity among independent variables in the regression model.

Table 6  
Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.139	.486		.285	.778		
Organizational Commitment	.676	.148	.671	4.566	.000	.586	1.707
Human Resources	.131	.184	.122	.709	.485	.430	2.324
Infrastructure	-.329	.156	-.431	-2.109	.045	.303	3.300
Information System	.262	.166	.303	1.582	.126	.346	2.893
Motivation	-.241	.154	-.267	-1.563	.130	.432	2.313
Organizational Culture	.389	.109	.534	3.558	.001	.560	1.785

### Heteroscedasticity Test

The result of the residual plot graph shows no heteroscedasticity, the residual visually distributed randomly around the zero point.



### Hypothesis testing

The following test results hypothesis tested using multiple regression equation, can be seen from the following table:

Table 7

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.819	.671	.596	.21571

Based on table 7 above, the adjusted  $R^2$  value of 0.596 indicates that 59.6% of the readiness of the implementation of village law can be explained by organizational commitment variables, information systems, infrastructure, organizational culture, human resources and motivation. While the rest of 0.404 or 40.4% is explained by other causes beyond the six independent variables used in this study.

**Table 8**  
**ANOVA**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.472	6	.412	8.854	.000
	Residual	1.210	26	.047		
	Total	3.682	32			

Based on table 8 shows that the value of F of 8.854 with a significance level of 0.00 this shows that the regression model can be stated that there are variables X that affect the variable Y. To test the hypothesis can be seen from table 8, which indicates that organizational commitment, infrastruktur And organizational culture has an effect on the implication of the implementation of village law. While the variables of human resources, information system, and motivation have no effect on the readiness of the implementation of village law in banguntapan village, Bantul regency.

**Table 9**  
**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.139	.486		.285	.778
	Organizational Commitment	.676	.148	.671	4.566	.000
	Human Resources	.131	.184	.122	.709	.485
	Infrastructure	-.329	.156	-.431	-2.109	.045
	Information System	.262	.166	.303	1.582	.126
	Motivation	-.241	.154	-.267	-1.563	.130
	Organizational Culture	.389	.109	.534	3.558	.001

From the results of hypothesis testing can be concluded that to apply Law No. 6 of 2014 on village required readiness not only from the internal entity village, but also from external factors. The results of this study as a whole support some previous research, among others Anasari (2015), and Rahmawati (2015).

## Conclusion

Based on the results of the analysis in this study, the readiness of village apparatus in the implementation of law No.6 year 2014 on Village can be concluded that eight villages in Banguntapan district showed ready in applying the Village Law, this is identified from interview result and from questionnaire result collected. Organizational commitment, infrastructure, and organizational culture have an effect on the implementation of Village Law, while the variable of human resources, information system and motivation have no effect on the implementation of Village Law in Eight villages in Banguntapan sub-district of Bantul Regency.

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