

OPTIMIZING VILLAGE FUND ALLOCATION TO STRENGTHEN HUMAN RESOURCE CAPACITY IN BUKIT MAKMUR VILLAGE

Anugerah Mendan¹, M. Aviv Adhitya Putra Pratama², Hashfi Rafdi³, Jefri⁴, Budiman⁵

1, 2, 3, 4, 5 Program Studi Ilmu Pemerintahan, Universitas Mulawarman, Samarinda, Indonesia

avivadhityaputrapratama@fisip.unmul.ac.id

*corresponding author

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ABSTRACT

This study aims to analyze the utilization of Village Fund Allocation (ADD) in strengthening human resource capacity in Bukit Makmur Village, Kaliorang Subdistrict, East Kutai Regency. The research approach used is qualitative with a descriptive method. Data were collected through in-depth interviews, direct observation, and documentation studies. Research informants included village officials, community organizations, and beneficiaries selected purposively. Data analysis was conducted through data reduction, data presentation, and conclusion drawing, with triangulation of sources and techniques to ensure data validity. The results of the study show that the use of ADD in Bukit Makmur Village is not only focused on physical development but also directed at human resource development through various community empowerment programs. These programs include job skills training such as sewing, cooking, entrepreneurship, and agricultural product processing, capacity building for village officials through technical guidance, and strengthening social institutions such as the PKK and Karang Taruna. The implementation of these programs has had an impact on improving community competence, economic independence, and social participation of villagers. In terms of effectiveness and efficiency, ADD management is considered to be on target and accountable, with a budget realization rate of 99.95% and active community involvement in every stage of the activities. However, there is a need to improve the quality of training and program continuity in order to achieve more sustainable empowerment results. Overall, the utilization of ADD oriented towards human resource development has proven to be an important strategy in realizing sustainable village independence and welfare.

INTRODUCTION

The Village Fund Allocation (ADD) is a strategic fiscal instrument designed to strengthen the capacity of village administrations and encourage participatory development. Through this policy, villages gain autonomy in designing development



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programs according to local needs and potential (Juliartini, Sujadi, and Daeng 2022). A number of previous studies have shown that the distribution of ADD contributes significantly to improving community welfare, particularly through productive activities and socio-economic empowerment (Saragih et al. 2020). However, the effectiveness of ADD utilization still faces challenges, especially when the use of funds is more focused on physical development than on increasing human resource capacity as a key factor in sustainable development (Tadanugi 2019).

Normatively, village fund management policies are regulated in Law Number 6 of 2014 concerning Villages and Government Regulation Number 11 of 2019, which stipulates that ADD is used to finance the administration of government, implementation of development, community development, and community empowerment (Indonesia, 2019). Minister of Home Affairs Regulation No. 20 of 2018 further explains that ADD is sourced from the state budget (APBN) transferred through the district/city budget (APBD) and managed transparently and accountably by the village government. The main objective of this policy is not only to build infrastructure but also to strengthen human and social institutions at the village level (Wasi, Herdi, and ... 2023).

In the context of national development, strengthening human resources is a top priority for the government. Human development is not only measured in economic terms, but also in terms of improvements in education, health, and community participation (Afifi and Singandaru 2024). However, a report by the Ministry of Villages, Disadvantaged Regions, and Transmigration (2022) shows that most villages in Indonesia still allocate the majority of their funds to physical development activities. Capacity-building programs such as training, non-formal education, or community empowerment have not been the main focus. Obstacles such as low capacity of village officials, lack of innovation, and limited community participation also contribute to the low effectiveness of the implementation of this policy.

A similar phenomenon also occurs in East Kutai Regency, East Kalimantan Province. Based on data from the East Kutai Community Empowerment and Village Government Agency (DPMPD) (2024), most villages still prioritize infrastructure development over human resource development. However, improving human quality is an important prerequisite for village independence. Among these villages, Bukit Makmur Village in Kaliorang Subdistrict is an interesting example because its ADD budget realization rate in 2024 reached 99.95% of the total Rp7.7 billion, but most of it was allocated for physical development. Training programs, community capacity building, and empowerment activities have not been optimally implemented (<https://bukitmakmur.digitaldesa.id/pemerintah>, 2024).

This situation raises important questions about the extent to which ADD utilization has been directed toward supporting human resource development at the village level. Although financial management has been administratively sound, the continued physical orientation of development indicates the need to evaluate the effectiveness of this policy in improving community quality. Thus, this study is relevant to analyze how the utilization of Village Fund Allocation contributes to human resource development in Bukit Makmur Village, Kaliorang Subdistrict, East Kutai Regency.

The urgency of this research is even more relevant when linked to the condition of national human development. Although Indonesia's Human Development Index (HDI) shows an upward trend from year to year, regional disparities remain a significant challenge. In 2024, Indonesia's HDI reached 75.02, an increase of 0.63 points or 0.85 percent compared to the previous year's figure of 74.39. This increase reflects



improvements in the dimensions of health, education, and decent living standards (National Statistics Agency Data, 2024).

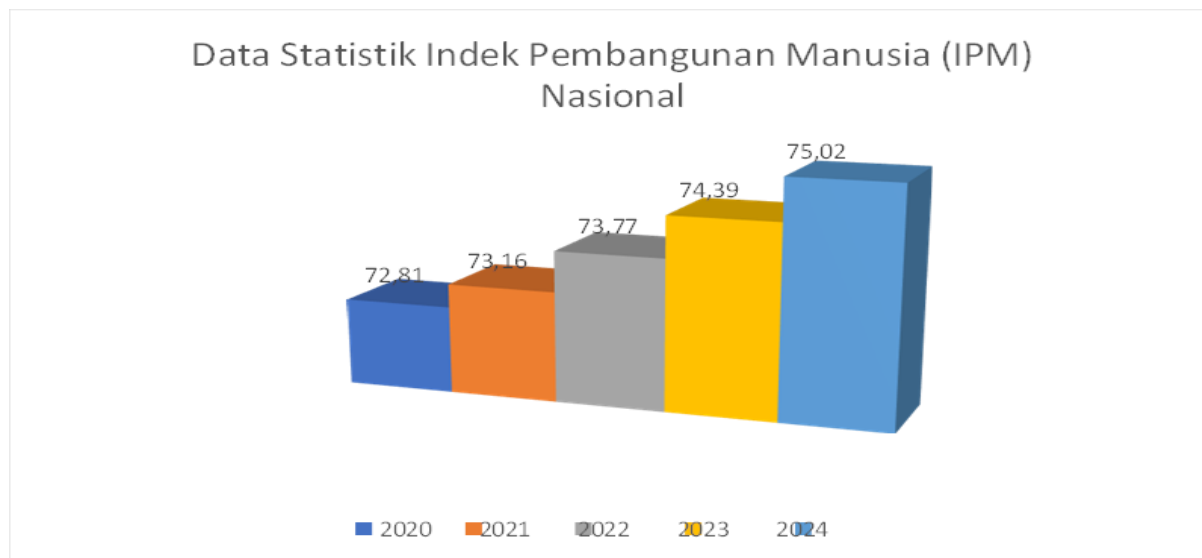


Figure 1. National Human Development Index Statistics

In East Kalimantan Province, the Human Development Index (HDI) in 2024 will be 78.79, an increase of 0.59 points compared to the previous year. However, this progress has not been evenly distributed across all districts/cities, as a number of regions still face various obstacles in their efforts to optimally develop human resources. (Kaltim, 2022).



Figure 2. Human Development Index (HDI) Statistics for East Kalimantan Province

Kutai Timur Regency, as one of the regions in East Kalimantan Province, recorded a Human Development Index (HDI) of 75.90 in 2024, which is categorized as “high.” However, challenges in human resource development remain a prominent issue, especially in remote rural areas. Based on the latest geographical data, the distance between Bukit Makmur Village, located in Kaliorang District, and Sangatta City, the administrative center of East Kutai Regency, is estimated to be between 96 and 115 kilometers. Travel time by road is

estimated to take around 4 to 4.5 hours, depending on road infrastructure and traffic conditions. This information refers to the document “Compilation of Village Potential in East Kutai Regency” and can be validated through online mapping services such as Google Maps (Kondisi & Kawasan, 2000).

Although specific data on education levels and unemployment rates in the village are not publicly available, the dominance of village funds being used for physical development indicates that low priority is given to human resource development programs. (East Kutai BPS data, 2024). In the 2024 fiscal year, the Bukit Makmur Village Government allocated a budget of IDR 7,768,836,500.00 to support the implementation of various community development and empowerment programs. Of this amount, the budget realization reached IDR 7,764,715,828.00, equivalent to 99.95% of the total planned budget. This high level of realization indicates that the implementation of the village budget has been effective and close to the set target, although further evaluation is needed regarding its distribution and efficiency, particularly in the human resource development sector (Desa Bukit Makmur, 2024).



Figure 3. Statistical Data on the Human Development Index (HDI) of East Kutai

This study aims to identify the forms of human resource development programs planned through the use of Village Fund Allocation (ADD) in Bukit Makmur Village. Specifically, this study examines the focus of activities carried out by the village government, such as skills training, non-formal education, and community capacity building, and the extent to which these programs are in line with local needs in improving the quality of human resources.

Theoretically, this study contributes to the enrichment of the literature on public administration, particularly in the study of village financial management and human empowerment-based development. Practically, the results of this study are expected to serve as evaluation material and recommendations for the village government in optimizing the participatory and sustainable use of ADD. In addition, these findings are also expected to serve as a reference for local governments in strengthening the guidance and supervision of ADD management to be more transparent, accountable, and oriented towards improving the welfare of rural communities.

METHOD

This study uses a qualitative approach with a descriptive design to gain an in-depth understanding of the use of Village Fund Allocation (ADD) in human resource development in Bukit Makmur Village, Kaliorang Subdistrict, East Kutai Regency. This approach allows researchers to examine social phenomena contextually and holistically, focusing on the processes, meanings, and perceptions of the community and village officials in managing ADD. As Creswell (2014) emphasizes, qualitative methods are effective in exploring the meaning behind social policies and actions, making them relevant for examining the dynamics of human resource-based development at the village level. The research location was purposively selected in Bukit Makmur Village because this village actively manages ADD but still faces challenges in non-physical development.

The research was conducted during the 2024 Fiscal Year, coinciding with the APBDes implementation cycle, allowing for direct observation of the planning, implementation, and evaluation stages of community capacity building programs. Informants were determined using purposive and snowball sampling techniques with the criteria of direct involvement in the management and utilization of ADD. They included the village head, secretary, treasurer, planning apparatus, village facilitators, community leaders, and beneficiaries. The number of informants was around 8–12 people with the possibility of additional informants as needed.

Data collection was conducted through in-depth interviews, participatory observation, and documentation studies. Open interviews were used to explore the perceptions and experiences of informants; observations were made of community empowerment activities; while documentation included a review of the RKPDes (Village Work Plan), APBDes, activity realization reports, and program photo archives. Data analysis is conducted interactively according to the Miles and Huberman (2014) model, which includes data reduction, data presentation, and conclusion drawing. Reduction is carried out to select relevant information, presentation is in the form of narratives and matrices, while conclusions are drawn through a process of repeated verification. Data validity was maintained through source and technique triangulation and member checks to ensure the accuracy and consistency of information. This method was expected to produce a credible and comprehensive picture of the effectiveness of ADD utilization in human resource development at the village level.

RESULTS AND DISCUSSION

Implementation of Good Governance Principles in Village Fund Allocation Management

The results of the study show that community participation in the management of Village Fund Allocation (ADD) in Bukit Makmur Village is active and comprehensive at every stage, from planning to empowerment. This finding is in line with (Arnstein 1969) view that meaningful participation occurs when citizens have the space to be involved in the decision-making process, not just symbolically present. Community involvement in village deliberations enables decision-making that is more responsive to real needs and local priorities, thereby supporting program effectiveness as emphasized by (Chambers 1995) on the importance of people-centered development. This kind of participation not only results in more targeted decisions but also strengthens the social and economic capacity of the village community.

Field observations show that the participation that occurs is substantive, with residents participating in the supervision and monitoring of village activities. This practice



is in line with the concept of participatory governance described by (Fung and Wright 2001), that collaboration between the government and residents can increase transparency, strengthen accountability, and create more adaptive development. The collaboration between village officials and the community in Bukit Makmur shows that this reciprocal relationship is an important foundation for sustainable village development, in line with the principle of inclusiveness emphasized by (UNDP. 1997) in the framework of good governance.

In line with this, the study also found that the principles of transparency and accountability in ADD management have been consistently applied through open and responsible governance. Community involvement in the planning and reporting stages supports the effectiveness and efficiency of fund use, as stated by (Bovens 2007) that public accountability increases when the reporting process is open and can be verified by the community. The continuous monitoring system and tiered reporting carried out by the village government are also in line with (Koppell 2005) study, which emphasizes that transparency is a fundamental step in preventing budget irregularities and strengthening government legitimacy.

Field observations showing the openness of the APBDes and a budget realization rate of 99.95% are strong indicators of accountable financial performance. The effectiveness of optimal budget absorption and minimal fund surpluses reflect efficiency, which is in line with (Hood 1991) findings on the importance of efficiency as one of the main principles of public management. In addition, the ease with which the community can access public information shows that the principle of transparency has been implemented substantively, consistent with (Meijer 2013) view that access to information is a prerequisite for building public trust and social accountability.

Table 1. Total APBDes for 2024 Details of Transfer Revenue for 2024

No	Sumber Pendapatan	Jumlah (Rp)	Presentase (%)
1	Dana Desa	Rp 1.288.083.000,00	12,85 %
2	Dana Bagi Hasil Pajak/Retribusi	Rp 44.856.088,00	0,45 %
3	Alokasi Dana Desa	Rp 7.768.836.500,00	77,47%
4	Bantuan Provinsi	Rp 75.000.000,00	0,75 %
5	Bantuan Keuangan dari APBD Kabupaten/Kota	Rp 850.000.000,00	8,48 %
Jumlah Pendapatan		Rp 10.026.775.588,00	100 %

Source: Processed By The Author



Table 2. Total Budget Utilization Percentage of total utilization of Village Fund Allocation in 2024

No	Pendapatan	Anggaran (Rp)	Realiasi (Rp)	Presentase (%)
1.	Alokasi Dana Desa	Rp 7.768.836.500,00	Rp 7.764.715.828,00	99,95 %

Source: Processed By The Author

Overall, the implementation of the principles of participation, transparency, and accountability in Bukit Makmur Village not only meets regulatory requirements but also reflects strong good governance practices. This situation shows that inclusive and accountable village governance can contribute directly to improving the effectiveness of village programs and community welfare, as has been emphasized in the literature on governance and local development.

Village Human Resource Development through Education, Health, and Institutional Strengthening

The results of the study show that education and skills training in Bukit Makmur Village is a form of Village Fund Allocation (ADD) utilization that is oriented towards community empowerment and capacity building. Sewing, baking, and other productive skills training programs are designed through village deliberations so that they are in line with real needs and local economic potential. These findings are in line with the concept of human capital proposed by (Becker 2002), which states that improving community skills will have a direct impact on productivity and economic independence. Field observations show a high level of participation and community initiatives to develop productive businesses after participating in training, indicating that this program is not only effective but also sustainable. In addition, the training activities also strengthen social cohesion and build local economic networks, in line with (Putnam 2000) view of the importance of social capital in strengthening communities.



Figure 4. Weaving Training in Bukit Makmur Village



In the field of public health, the use of ADD shows a policy that is consistent with a human development approach through the strengthening of basic services. The allocation of funds for posyandu, health education, and supplementary nutrition has been carried out collaboratively by the village government, posyandu cadres, health workers, and the community. This practice is in line with the community-based health development approach as described by (Rifkin 2014), which emphasizes the role of community participation as the key to the effectiveness of health programs. Observations show that posyandu activities are carried out regularly and target vulnerable groups such as pregnant women, toddlers, and the elderly, with the support of adequate facilities and medical personnel.

The synergy between the village government and the community health center strengthens the technical capacity of the community and encourages promotive and preventive efforts in health development. This is in line with the opinion of the (Organization 2023) that community-based health services are an important foundation for improving the health and independence of citizens.



Figure 5. Posyandu Cadre Workshop

Strengthening village institutions is also a key pillar in human resource development in Bukit Makmur Village. The village government positions local institutions such as the PKK, Karang Taruna, and LPM as strategic partners in development. The use of ADD for administrative training, institutional guidance, and institutional capacity building reflects the capacity building efforts as stated by (Grindle 1997), that the effectiveness of development is greatly influenced by institutional capacity in managing resources and programs. Field observations show that institutional strengthening not only has an impact on improving administrative functions, but also strengthens coordination, synergy, and participation in the planning and implementation of village development. This approach is in line with the concept of collaborative governance described by (Ansell and Gash 2008), which states that sustainable development depends on legitimate, inclusive, and trust-based partnerships between stakeholders.

The effectiveness of the ADD program in human resource development in Bukit Makmur Village can be seen through the village's success in achieving substantive development goals, namely increasing capacity, independence, and community welfare.



This program has succeeded in improving individual capacity, whereby residents are able to master new skills and utilize them to increase their income. In addition, there has been an increase in institutional and social capacity, as seen in the formation of small community-based economic networks and the increased independence of the community, which is now able to manage its businesses independently without relying on external assistance (empowerment).

Observations show that the program's effectiveness is also supported by training designs based on real needs and active community participation. Participant involvement is not merely a formality but rather genuine participation in every stage of the activities, with measurable and sustainable results. The skills acquired are directly applied in household economic activities, increasing the socio-economic productivity of the village in accordance with the principles of human capital development. Thus, the human resource development program through ADD in Bukit Makmur Village has proven to be effective as a social investment that strengthens the welfare, capacity, and independence of the community in a sustainable manner.



Figure 6. Sewing Training

Overall, human resource development through education, health, and institutional strengthening in Bukit Makmur Village reflects the implementation of the principles of good governance and sustainable development. These efforts show that the use of ADD is not solely focused on physical development, but is also directed at strengthening human capacity, expanding social capital, and strengthening local institutions as an important foundation for the long-term independence of rural communities.

Improving the Quality of Village Human Resources through Productivity, Economic Independence, and Strengthening Social and Institutional Capacity

The increase in community productivity in Bukit Makmur Village shows the tangible results of utilizing the Village Fund Allocation (ADD) as an empowerment-based development instrument. Various skills training programs, such as sewing, baking, and other productive businesses, have not only improved the technical capacity of residents but also encouraged a shift in the community's orientation towards a more innovative and empowered mindset. This finding is in line with (Chambers 1995) view that empowerment

is effective when communities are given the space to learn, be creative, and develop their economic potential. The impact of ADD implementation is evident in the growth of small household businesses that provide added economic value to families, while strengthening local economic resilience.

In addition to providing economic impact, this increase in productivity has led to social change in the form of a growing sense of ownership and active participation of residents in development programs. Community involvement from the planning stage to implementation strengthens community collaboration and creates an adaptive work network. This model is consistent with the concept of community-driven development, which emphasizes that community-driven development tends to be more sustainable. Thus, the productivity improvement strategy in Bukit Makmur Village shows that ADD can be an effective instrument for shaping a creative, adaptive, and productive community in the long term.

The use of ADD in Bukit Makmur Village has also been proven to encourage the community to become economically independent. Skills training in areas such as culinary arts, sewing, and home-based businesses has successfully improved residents' ability to independently manage businesses in line with local market needs. This paradigm shift demonstrates the success of the village government in shifting its development approach from a charitable model to a productive model that places the community as the main actor in development. This is in line with the theory of asset-based community development, which explains that development is effective when the community utilizes and strengthens its local economic assets (Kretzmann and McKnight 1993).

The impact of these programs is not only seen in increased household income, but also in the strengthening of social capital in the form of trust, cooperation, and solidarity among residents. The emergence of household-based micro-enterprises strengthens social networks, which are an important foundation for village economic independence, as explained by (Putnam 2000) regarding the relationship between social capital and the economic success of communities. The village government has also consistently prioritized self-sufficiency as its long-term development vision. Thus, the management of ADD in Bukit Makmur Village has proven to function as an instrument of socio-economic transformation that encourages the creation of a productive, competitive, and independent village.

The results of the study show that ADD plays an important role in strengthening the social and institutional capacity of Bukit Makmur Village. Through training for officials, technical guidance, and coaching for community organizations such as PKK, Karang Taruna, and LPM, the competence of village officials has increased significantly, especially in administration, financial management, and development program management. This capacity building is in line with the findings of (Saragih et al. 2023), who states that strengthening the capacity of village officials is an important prerequisite for the realization of professional and accountable village governance. At the same time, strengthening coordination between institutions strengthens local social networks that support the stability and sustainability of village institutions.

Institutional strengthening through ADD not only has an impact on administrative aspects, but also strengthens the social structure of the community. The synergy between village governments and community institutions forms a participatory and responsive pattern of governance, in line with the principles of good governance as emphasized by (UNDP. 1997). With this approach, ADD is not only seen as a source of funding, but also as a strategic instrument for building the social and institutional capacity of villages. This



condition results in a more inclusive, stronger, and more adaptive village governance ecosystem that is responsive to the dynamics of long-term development.

CONCLUSION

The planning and implementation of the Village Fund Allocation (ADD) program in Bukit Makmur Village is carried out in a participatory manner through a tiered deliberation mechanism, starting from the neighborhood association (RT) level up to the village level. Every community aspiration is accommodated in the Village Government Work Plan (RKPDDes) and integrated into the Village Revenue and Expenditure Budget (APBDes), demonstrating the strong application of the principles of transparency and accountability. This planning pattern ensures that the programs implemented are in line with the needs and priorities of the community, while also strengthening the legitimacy of village policies.

The program implementation focused on physical development and human resource development through skills training, community empowerment, and capacity building for village officials. The budget realization rate of 99.95% reflects the high effectiveness of policy implementation and the efficient use of public funds. However, the continuity of the program and innovation based on local potential still need to be strengthened so that the results of community empowerment are more sustainable and have a long-term impact on the economic independence of villages.

The human resource development program in Bukit Makmur Village has proven effective in strengthening community capacity and independence through skills training, entrepreneurship, and improving the competence of village officials. The participatory approach that has been implemented has resulted in synergy between the village government and the community in creating development based on local needs. The improvement in the technical and economic capabilities of residents shows that the Village Fund Allocation (ADD) has been used productively to expand economic opportunities and strengthen the social resilience of the village. However, to achieve long-term sustainability, program consistency, improved training quality, and innovation based on local potential are needed so that human resource development truly becomes the main foundation for inclusive and sustainable village development.

Improvements in human resource quality in Bukit Makmur Village have shown significant achievements through the implementation of training and empowerment programs based on local needs. Activities such as entrepreneurship training, agricultural product processing, and capacity building for village officials have proven effective in strengthening the skills, productivity, and economic independence of the community. The implementation of participatory and targeted programs confirms that the Village Fund Allocation (ADD) has been optimally utilized to build community capacity as the main pillar of village development. Thus, the management of ADD in Bukit Makmur Village has contributed significantly to the realization of an empowered, independent, and competent community in supporting inclusive and sustainable village development.

Based on the results of the study, the Bukit Makmur Village government needs to strengthen innovations based on local potential so that the use of ADD not only meets short-term needs but also creates sustainable economic opportunities. Human resource development programs need to be implemented consistently by improving the quality of training curricula, field practices, and the involvement of local businesses as strategic partners. In addition, diversifying empowerment programs, including the village digital



economy and strengthening women's and youth groups, is important to expand the impact and encourage the emergence of new agents of innovation at the village level.

The village government is also advised to strengthen post-training assistance through mentoring, marketing facilitation, and microfinance support so that the results of empowerment are more sustainable. The ADD monitoring and evaluation mechanism needs to be improved with more measurable performance indicators to ensure the program's effectiveness on an ongoing basis. On the other hand, collaboration with universities, training institutions, and the private sector can open up broader opportunities for innovation. For further research, an in-depth analysis of the internal and external factors that influence the effectiveness of village empowerment is needed, as well as comparisons with other villages to enrich theoretical and practical contributions.

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