

EFFECTIVENESS MODEL OF PROVINCIAL FINANCIAL ASSISTANCE IN STRENGTHENING VILLAGE GOVERNMENT CAPACITY: POLICY ANALYSIS IN WEST JAVA

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Abstract

This research analyzes the effectiveness of provincial financial assistance policies in strengthening village government capacity in West Java using a comprehensive approach. While fiscal transfer systems from central government to villages have been extensively studied, the role of provincial governments as fiscal mediators in decentralized systems still requires in-depth examination. This study employs a mixed-methods approach by integrating structural equation modeling analysis of surveys from 200 village governments and thematic analysis of in-depth interviews with 30 strategic stakeholders. The results reveal that provincial financial assistance contributes significantly to improving village government performance through direct pathways ($\beta = 0.35$, $p < 0.01$) and indirect pathways mediated by village administrative capabilities ($\beta = 0.18$, $p < 0.01$). Other important findings indicate that accountability mechanisms serve as positive moderators ($\beta = 0.27$, $p < 0.01$), while community participation levels show no significant moderating effect. Based on resource-based theory and agency theory perspectives, this research identifies complex interactions between fiscal assistance, administrative capabilities, and governance that have not been fully revealed in previous fiscal transfer studies. These findings provide an empirical basis for developing more effective provincial assistance policies through aligning aid with village needs, strengthening apparatus capacity, implementing balanced accountability mechanisms, and empowering transformative leadership at the village level. This research contributes to food security and human resource strengthening by demonstrating how improved village governance capacity enhances local development effectiveness and community welfare outcomes. The contribution of this research provides a foundation for reformulating fiscal relationships between government levels in the context of village autonomy in developing countries.

Keywords: provincial financial assistance; village administrative capacity; intergovernmental fiscal relations; accountability mechanisms; village governance

INTRODUCTION

The implementation of village autonomy policies in Indonesia has fundamentally transformed the rural governance landscape, creating new demands for institutional capacity

building and sustainable financial resource allocation. Since the enactment of Undang-Undang (UU) Nomor 6 Tahun 2014 Tentang Desa, Indonesian villages have gained unprecedented authority to manage their own development programs, necessitating enhanced administrative capabilities and sustainable financing mechanisms (Antlöv et al., 2016). While the central government has established Village Funds as the primary fiscal transfer mechanism, the role of provincial governments in supporting village capacity development remains underexplored in academic literature.

The significance of provincial financial assistance extends beyond mere resource allocation, encompassing complex intergovernmental relationships that influence the effectiveness of rural development initiatives. Provincial governments occupy a unique position in Indonesia's decentralization system, functioning as intermediaries between central policy directives and local implementation realities (Lewis & Smoke, 2017). This intermediary role becomes particularly crucial in addressing diverse capacity challenges faced by village governments across regions, where standardized central government programs may not adequately address local specificities.

West Java Province presents an excellent case for examining the effectiveness of provincial financial assistance due to its substantial village development investments and diverse socioeconomic contexts. With 5,312 villages spread across 27 regencies and cities, West Java demonstrates significant variations in administrative capacity, economic development levels, and governance quality (Badan Pusat Statistik, 2023). The provincial government has implemented various financial assistance programs targeting village capacity building, including institutional strengthening grants, training programs, and infrastructure development support.

This research directly relates to the IICIS 2025 theme of "Food Security and Strengthening Human Resources" by examining how improved village governance capacity enhances local development effectiveness, which is fundamental for ensuring food security at the grassroots level. Strengthened village administrative capabilities enable better implementation of agricultural programs, rural development initiatives, and community welfare projects that directly contribute to food security and human resource development outcomes.

Existing literature on fiscal decentralization primarily focuses on central-local government relationships, with limited attention to provincial roles in village governance systems. Studies by Smoke (2015) and Bahl & Martinez-Vazquez, (2013) emphasize the

importance of multi-level governance structures in achieving effective decentralization outcomes, yet empirical evidence on provincial-village fiscal relationships remains scarce. This research gap is particularly significant in developing countries where provincial governments often function as crucial intermediaries in implementing national policies at the grassroots level.

The theoretical foundation for understanding provincial financial assistance effectiveness draws from resource-based theory and agency theory perspectives. Resource-based theory suggests that organizational performance depends on the availability and strategic utilization of valuable, rare, and inimitable resources (Barney, 1991). In the village governance context, financial assistance represents a critical resource that can enhance administrative capabilities and service performance when managed effectively. Agency theory provides insights into the principal-agent relationships between provincial governments and village administrations, highlighting the importance of accountability mechanisms in ensuring effective resource utilization (Jensen & Meckling, 2019).

This research addresses three fundamental research questions: First, how does provincial financial assistance directly influence village government performance? Second, what mediating role does village administrative capacity play in the relationship between financial assistance and performance outcomes? Third, how do accountability mechanisms and community participation moderate the effectiveness of provincial financial assistance programs?

The urgency of this research stems from growing concerns about the effectiveness of current village development financing models in achieving sustainable governance improvements. Village Development Index data shows that despite substantial Village Fund allocations since 2015, there are still 12,659 villages (14.7%) with underdeveloped status and 36,793 villages (42.6%) with developing status in 2021 (Kementerian Desa Pembangunan Daerah Tertinggal dan Transmigrasi, 2021). This indicates the need for more nuanced understanding of factors influencing village development assistance effectiveness.

This research contributes to existing knowledge by developing an integrated model that captures complex relationships between provincial financial assistance, village administrative capacity, and governance outcomes. Unlike previous studies that examine fiscal transfers separately, this research adopts a systems perspective that considers multiple pathways through which financial assistance influences village performance. These findings

provide practical insights for policymakers seeking to optimize provincial assistance programs and enhance village governance capacity.

METHODOLOGY

This research employs a mixed-methods approach combining quantitative structural equation modeling with qualitative thematic analysis to comprehensively examine the effectiveness of provincial financial assistance in strengthening village government capacity. The methodological design addresses the complexity of intergovernmental relationships and the need for both statistical generalization and contextual understanding of assistance mechanisms.

The research adopts a sequential explanatory mixed-methods design, where quantitative data collection and analysis precede qualitative investigation to explore and validate statistical findings. This approach enables triangulation of results and provides deeper insights into mechanisms through which provincial financial assistance influences village governance outcomes (Creswell & Clark, 2017).

The quantitative component utilizes a cross-sectional survey design targeting village governments across West Java Province. The sampling frame includes all 5,312 villages in West Java, stratified by regency/city and village typology based on development status classifications from the Ministry of Villages. Using proportional stratified random sampling, 200 villages were selected to ensure representativeness across geographical and socioeconomic variations. Sample size was determined using G*Power analysis for structural equation modeling, ensuring adequate statistical power (0.80) to detect medium effect sizes (Cohen, 1988).

Data collection employed structured questionnaires administered to village heads and village secretaries between June and August 2024. The questionnaire consists of five main sections: village characteristics and demographics, provincial financial assistance received, administrative capacity indicators, governance performance measures, and accountability mechanisms. All measures use validated scales adapted from previous governance research, with reliability coefficients exceeding 0.80 for all constructs.

Provincial financial assistance was measured through multiple dimensions including grant amounts, program diversity, technical assistance provision, and assistance continuity during the 2020-2023 period. Village administrative capacity encompasses human resource quality, organizational systems, planning capabilities, and financial management

competencies. Governance performance indicators include service quality, development program implementation, transparency levels, and citizen satisfaction measures.

The qualitative component involved in-depth interviews with 30 strategic stakeholders selected through purposive sampling to represent diverse perspectives on provincial assistance effectiveness. Interviewees included provincial government officials (8), regency/city government representatives (7), village heads (10), and civil society organization leaders (5). Interview protocols explored stakeholder perceptions of assistance mechanisms, implementation challenges, success factors, and improvement recommendations.

Data analysis proceeded through multiple stages to ensure methodological rigor. Quantitative analysis employed structural equation modeling using AMOS 28.0 to test hypothesized relationships between provincial financial assistance, village administrative capacity, and governance performance. Analysis included assessment of measurement models for construct validity and reliability, followed by structural model evaluation to test direct, indirect, and moderated relationships.

Model specification followed established SEM procedures with maximum likelihood estimation. Goodness-of-fit assessment employed multiple indices including Chi-square/df ratio, RMSEA, CFI, and TLI to evaluate model adequacy. Mediation analysis used bootstrapping procedures with 5,000 resamples to test significance of indirect effects. Moderation effects were examined through multi-group analysis comparing high and low levels of accountability mechanisms and community participation.

Qualitative data analysis followed Braun & Clarke's (2006) thematic analysis framework, involving systematic coding of interview transcripts to identify patterns and themes related to assistance effectiveness. The analysis process included data familiarization, initial coding, theme development, theme review, and final theme definition. NVivo 12 software facilitated data management and coding procedures.

Integration of quantitative and qualitative findings occurred through joint displays and narrative weaving to provide comprehensive understanding of provincial financial assistance effectiveness. Convergent findings strengthen research conclusions, while divergent results prompt deeper investigation of contextual factors influencing assistance outcomes.

Several measures ensure research quality and validity. Quantitative validity was addressed through use of established scales, pilot testing, and comprehensive model assessment procedures. Qualitative credibility was enhanced through member checking, peer

debriefing, and thick description of findings. Transferability is supported through detailed context descriptions and purposive sampling strategies.

RESULTS AND DISCUSSION

Descriptive Analysis and Sample Characteristics

The research sample consisting of 200 village governments across West Java demonstrates substantial diversity in geographical distribution, development status, and demographic characteristics. Geographically, the sample covers villages from all 27 regencies and cities in West Java, with representation ranging from highly urban areas on the periphery of Greater Jakarta to remote rural locations in the southern and eastern regions. Regarding development classification, 34% of villages fall under advanced development status, 42% are classified as developing, and 24% remain in the underdeveloped category according to Ministry of Villages criteria.

Village population sizes vary significantly, ranging from 1,200 to 18,500 residents, with an average population of 6,847 residents. Economic characteristics show 45% of villages primarily engaged in agriculture, 28% in mixed agricultural-industrial activities, 18% in services and trade, and 9% in manufacturing. This diversity ensures comprehensive representation of village types typically found throughout West Java Province.

Provincial financial assistance patterns reveal systematic variation across village characteristics and development levels. Total assistance amounts received during the 2020-2023 period range from IDR 125 million to IDR 2.8 billion, with higher amounts generally allocated to villages with larger populations and more advanced development status. Technical assistance accompanies financial grants in 78% of cases, indicating provincial government emphasis on capacity building alongside resource provision.

Structural Equation Modeling Results

The measurement model demonstrates satisfactory psychometric properties with all factor loadings exceeding 0.70 and construct reliability above 0.85. Convergent validity was confirmed through average variance extracted (AVE) values above 0.50 for all constructs. Discriminant validity was established through Fornell-Larcker criteria and heterotrait-monotrait (HTMT) ratios below the 0.85 threshold.

The structural model achieved acceptable fit indices ($\chi^2/df = 2.34$, RMSEA = 0.082, CFI = 0.924, TLI = 0.911), indicating adequate model specification for hypothesis testing.

The model explains 52% of variance in village governance performance and 38% of variance in village administrative capacity, demonstrating substantial explanatory power.

Direct Effects Analysis

Provincial financial assistance shows a significant positive direct effect on village governance performance ($\beta = 0.35$, $p < 0.01$), supporting the hypothesis that financial resources directly enhance village government effectiveness. This finding aligns with resource-based theory predictions that adequate financial resources enable organizations to improve performance through enhanced operational capabilities and program implementation.

The magnitude of this effect indicates that a one standard deviation increase in provincial financial assistance corresponds to a 0.35 standard deviation increase in governance performance, representing a meaningful practical impact. This relationship remains significant after controlling for village characteristics, suggesting that provincial assistance provides value beyond what would be expected based on village development levels alone.

Village administrative capacity demonstrates an even stronger direct relationship with governance performance ($\beta = 0.48$, $p < 0.001$), confirming the critical importance of institutional capabilities in achieving effective village governance. This finding emphasizes that while financial resources are necessary, administrative competence represents a fundamental determinant of governance effectiveness.

Mediation Analysis

The indirect effect of provincial financial assistance on governance performance through village administrative capacity proves statistically significant ($\beta = 0.18$, $p < 0.01$, 95% CI: 0.089, 0.284), supporting the mediation hypothesis. This finding reveals that provincial assistance influences governance outcomes both directly through resource availability and indirectly through capacity building mechanisms.

The mediation effect accounts for approximately 34% of the total effect of provincial assistance on governance performance, indicating that capacity building represents a substantial pathway through which financial assistance generates governance improvements. This partial mediation pattern suggests that provincial assistance operates through dual mechanisms, combining direct resource effects with long-term capacity development impacts.

Bootstrapping analysis confirms the stability of the mediation effect across different sample compositions, strengthening confidence in the findings. The indirect effect remains significant when controlling for potential confounding variables, including village size, development status, and regional characteristics.

Moderation Effects

Accountability mechanisms demonstrate a significant positive moderation effect on the relationship between provincial financial assistance and governance performance ($\beta = 0.27, p < 0.01$). Villages with stronger accountability systems, including transparent reporting procedures, regular monitoring mechanisms, and citizen oversight processes, achieve greater performance improvements from provincial assistance compared to villages with weak accountability structures.

Multi-group analysis reveals that high-accountability villages show an assistance effectiveness coefficient of $\beta = 0.51$, while low-accountability villages demonstrate a coefficient of $\beta = 0.19$, representing a substantial difference in assistance impact. This finding supports agency theory predictions that accountability mechanisms reduce moral hazard problems and enhance resource utilization efficiency.

Contrary to expectations, community participation levels do not show a significant moderation effect on assistance effectiveness ($\beta = 0.08, p = 0.342$). This unexpected finding challenges conventional wisdom about the importance of participatory governance in development program success. Qualitative analysis provides insights into this counterintuitive result, suggesting that participation quality rather than quantity determines the effectiveness of community engagement.

Qualitative Findings and Contextual Insights

Thematic analysis of stakeholder interviews reveals four main themes explaining mechanisms through which provincial financial assistance influences village governance capacity: alignment with local needs, capacity building processes, institutional learning, and sustainability considerations.

Theme 1: Alignment with Local Needs

Provincial officials emphasize the importance of matching assistance programs with specific village development priorities and capacity constraints. Successful assistance programs involve initial needs assessments and collaborative planning processes that ensure resource allocation addresses actual village needs rather than predetermined provincial priorities.

Village heads consistently highlight the value of flexible assistance arrangements that allow adaptation to local circumstances. One village head stated: "Provincial assistance works best when it recognizes our unique situation and doesn't force us into rigid program formats that don't match our community needs." This sentiment reflects broader concerns about standardized approaches that may not effectively address village-level variations.

Theme 2: Capacity Building Processes

Technical assistance emerges as a critical complement to financial support in building sustainable village governance capabilities. Villages receiving both financial and technical assistance demonstrate superior performance outcomes compared to those receiving only financial support. Technical assistance facilitates knowledge transfer, skill development, and institutional strengthening processes that enable villages to utilize financial resources effectively.

Training programs focused on financial management, planning procedures, and administrative systems prove particularly valuable in enhancing village administrative capacity. Provincial officials note that investments in human resource development generate lasting improvements that continue beyond assistance periods, creating multiplier effects for future development initiatives.

Theme 3: Institutional Learning

Provincial assistance programs facilitate institutional learning processes that extend beyond individual villages to influence broader governance systems. Successful villages often function as learning laboratories for developing best practices that can be replicated across the province. These peer learning mechanisms amplify the impact of provincial assistance by creating networks of high-performing villages that share knowledge and experiences.

Regional government representatives observe that systematic documentation and dissemination of successful assistance models enhance program effectiveness across multiple villages. The development of learning networks represents an important indirect benefit of provincial assistance that contributes to overall governance improvements in the region.

Theme 4: Sustainability Considerations

Long-term sustainability emerges as a critical factor distinguishing successful from unsuccessful assistance programs. Villages achieving sustainable improvements typically demonstrate strong local leadership, community ownership of development initiatives, and diversified resource mobilization strategies that reduce dependence on external assistance.

Civil society organization leaders emphasize the importance of building local capacity for resource mobilization and program continuation after provincial assistance ends. Assistance programs that include sustainability planning components and gradual responsibility transfer mechanisms show superior long-term outcomes compared to programs focused solely on immediate implementation goals.

Integration of Quantitative and Qualitative Findings

The convergence of quantitative and qualitative findings strengthens confidence in research conclusions and provides comprehensive understanding of provincial financial assistance effectiveness. Statistical results confirm that accountability mechanisms enhance assistance effectiveness, while qualitative insights explain how transparency, monitoring, and oversight processes create enabling conditions for effective resource utilization.

The lack of significant community participation moderation effects in quantitative analysis gains clarity through qualitative exploration, which reveals that participation quality matters more than participation quantity. Meaningful community engagement in planning and decision-making processes enhances assistance effectiveness, while superficial participatory activities show limited impact on governance outcomes.

The strong mediation effect of administrative capacity receives qualitative support through stakeholder emphasis on capacity building as a fundamental requirement for assistance effectiveness. Villages with stronger administrative systems demonstrate superior ability to absorb and utilize provincial assistance for governance improvements, confirming the importance of institutional capacity in development processes.

Theoretical Implications

These findings contribute to theoretical understanding of intergovernmental fiscal relationships by demonstrating complex pathways through which provincial assistance influences village governance. The identification of direct and indirect effects challenges simple resource transfer models and highlights the importance of capacity building mechanisms in achieving sustainable governance improvements.

Resource-based theory receives empirical support through confirmation that financial resources enhance organizational performance, while mediation findings extend this theory by showing how resources must be combined with capabilities to achieve optimal outcomes. The significant moderation effect of accountability mechanisms provides evidence for agency theory predictions about the importance of monitoring and oversight in principal-agent relationships.

This research contributes to decentralization theory by illuminating the role of intermediate government levels in multi-level governance systems. Provincial governments emerge as important mediators that can enhance fiscal decentralization effectiveness through strategic assistance design and implementation support.

Policy Implications

Research findings generate several important policy implications for enhancing provincial financial assistance effectiveness. First, assistance programs should incorporate comprehensive needs assessment procedures to ensure alignment with specific village needs and development priorities. Standardized assistance packages may be less effective than flexible arrangements that can be adapted to local circumstances.

Second, technical assistance should be integrated with financial support to maximize capacity building impacts. Training programs, institutional development support, and knowledge transfer mechanisms enhance financial assistance effectiveness by building village capabilities for resource utilization and program implementation.

Third, accountability mechanisms require systematic strengthening to optimize assistance effectiveness. Transparent reporting procedures, regular monitoring systems, and citizen oversight processes should be built into assistance program designs rather than treated as optional components.

Fourth, sustainability planning should be incorporated from assistance program inception to ensure lasting governance improvements. Assistance design should include capacity building for local resource mobilization, gradual responsibility transfer, and continuation planning that enables villages to maintain improvements after assistance ends.

CONCLUSION AND RECOMMENDATIONS

This research provides comprehensive empirical evidence on the effectiveness of provincial financial assistance in strengthening village government capacity, revealing complex pathways through which assistance influences governance outcomes. The findings demonstrate that provincial assistance operates through both direct resource effects and indirect capacity building mechanisms, with accountability systems functioning as important moderators of assistance effectiveness.

The primary contribution of this research lies in developing an integrated model that captures the multifaceted nature of provincial-village fiscal relationships in decentralized governance systems. Unlike previous research examining fiscal transfers separately, this study

reveals how financial assistance, administrative capacity, and accountability mechanisms interact to generate governance improvements. The significant mediation effect of administrative capacity ($\beta = 0.18$) indicates that provincial assistance achieves lasting impact through institutional strengthening rather than merely resource provision.

The strong moderation effect of accountability mechanisms ($\beta = 0.27$) confirms that governance structures are crucial in determining assistance effectiveness. Villages with robust accountability systems achieve substantially greater benefits from provincial assistance compared to those with weak oversight mechanisms. This finding has important implications for assistance program design and implementation strategies.

The unexpected absence of significant community participation moderation effects challenges conventional assumptions about participatory governance in development programs. Qualitative analysis reveals that participation quality rather than quantity determines community engagement effectiveness, suggesting the need for more nuanced approaches to citizen involvement in village governance improvement initiatives.

This research directly contributes to the IICIS 2025 theme of "Food Security and Strengthening Human Resources" by demonstrating how enhanced village governance capacity serves as a foundation for effective local development programs. Strengthened administrative capabilities enable villages to better implement agricultural development initiatives, rural livelihood programs, and community welfare projects that directly support food security outcomes and human resource development at the grassroots level.

Based on these findings, several policy recommendations emerge for enhancing provincial financial assistance effectiveness. First, provincial governments should implement comprehensive needs assessment procedures that align assistance programs with specific village development priorities and capacity constraints. Flexible assistance arrangements that can be adapted to local circumstances prove more effective than standardized program formats.

Second, integration of technical assistance with financial support significantly enhances capacity building outcomes. Provincial assistance programs should systematically combine resource transfers with training programs, institutional development support, and knowledge transfer mechanisms. This integrated approach builds sustainable village capabilities that continue generating benefits beyond assistance periods.

Third, strengthening accountability mechanisms represents a critical priority for optimizing assistance effectiveness. Provincial governments should invest in developing

transparent reporting systems, regular monitoring procedures, and citizen oversight mechanisms as integral components of assistance programs rather than optional additions.

Fourth, sustainability planning requires incorporation from assistance program inception to ensure lasting governance improvements. Assistance design should include capacity building for local resource mobilization, gradual responsibility transfer mechanisms, and continuation planning that enables villages to maintain improvements independently.

Fifth, institutional learning networks should be developed to amplify assistance program impacts across multiple villages. Systematic documentation and dissemination of successful practices can create peer learning mechanisms that extend benefits beyond direct assistance recipients.

This research contributes to academic understanding of multi-level governance systems by illuminating how intermediate government levels can enhance fiscal decentralization effectiveness. Provincial governments emerge as important mediators that add value through strategic assistance design, capacity building support, and institutional development facilitation.

Future research should explore temporal dynamics of assistance effectiveness to understand how relationships between financial assistance, capacity building, and governance outcomes evolve over time. Longitudinal studies can provide insights into assistance impact sustainability and identify factors contributing to lasting governance improvements.

Additionally, comparative analysis across different provincial contexts can reveal how local political, economic, and social conditions influence assistance effectiveness. Such research would contribute to developing contingency theories of intergovernmental assistance that account for contextual variation in governance systems.

Research limitations include its focus on one province, which may limit generalizability to other contexts with different governance structures or development challenges. Cross-regional comparative research can strengthen external validity and identify universal principles of assistance effectiveness.

In conclusion, this research demonstrates that provincial financial assistance can contribute significantly to village governance capacity strengthening when designed and implemented strategically. Assistance effectiveness depends not only on resource amounts but on how assistance programs align with local needs, build institutional capabilities, incorporate accountability mechanisms, and plan for sustainability. These insights provide a

foundation for reformulating intergovernmental fiscal relationships to enhance village autonomy and governance effectiveness in developing countries.

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