

## Analysis of Village Income Dependence on Funds Government Transfers: A Case Study in Sukandebi Village

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### Abstract

*This study discusses the phenomenon of Sukandebi Village's income dependence on government transfer funds, which has increased significantly following the implementation of Law Number 6 of 2014 concerning Villages. The purpose of this study is to analyze the level of fiscal dependence of the village during the 2023–2025 period and to identify the factors causing the drastic decline in Village Original Income (PADes). The research employs a quantitative approach with a descriptive case study design, using secondary data derived from the Budget Realization Reports (APBDes and LRA) of Sukandebi Village. Data analysis was conducted through descriptive statistics and the calculation of the fiscal dependence ratio. The results show that the village's fiscal dependence increased from 92.91% in 2023 to 98.65% in 2025, accompanied by a decline in PADes from IDR 71 million (2023) to IDR 13 million (2025). These findings indicate the dominance of transfer funds, which has triggered a flypaper effect, as well as weak asset management and the absence of a Village-Owned Enterprise (BUMDes). The implications of this study emphasize the need for income diversification strategies, optimization of local potential, and capacity building for village officials to achieve sustainable fiscal independence.*

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## INTRODUCTION

The enactment of Law Number 6 of 2014 concerning Villages marked a new milestone for village independence in Indonesia, granting them greater authority in managing local governance and resources. This policy, in turn, obligates the central and regional governments to distribute transfer funds to support governance, development, community development, and village community empowerment. Village revenue structures are generally divided into two main sources: Village Original Income (PADes), derived from local potential, and transfer income derived from government allocations. Ideally, transfer funds serve as a stimulus to stimulate the village economy, ultimately increasing the village's capacity to generate PADes and achieving fiscal independence.(Yamin, 2024).

However, the significant flow of transfer funds each year can create new challenges in the form of fiscal dependency.(Arief, 2025);(Alfianty & Novianty, 2025). High dependence on transfer funds risks weakening the initiative and creativity of village governments in exploring and optimizing the potential of local revenue sources.(Sun et al., 2022);(Meliana et al., 2025); . This condition can make villages vulnerable to changes in fiscal policy at the central level and reduce the essence of village autonomy itself. This dependence is often unpredictable because it is heavily

influenced by external factors, including changes in central government policy that can fluctuate.(Dharmawati et al., 2024);(Syukri et al., 2025)(Siahay, 2025)This phenomenon is relevant to several previous research findings that demonstrate the complexity of the relationship between transfer funds and village original income.

A literature review shows that government transfer funds have a significant influence on various aspects of village development. Several studies, such as those conducted by(Iftitah & Wibowo, 2022), examines the positive impact of Village Funds and Village Owned Enterprises (PADes) on increasing the Village Development Index. On the other hand, studies on village financial performance often highlight the flypaper effect, where village governments tend to be more responsive in spending transfer funds compared to funds derived from PADes, indicating potential dependency.(Mulyani, 2020);(Bassang et al., 2024)The relationship between village funds and local revenue as two main components of income is also a focus in regional economic analysis, which shows how these two sources simultaneously influence socio-economic indicators such as poverty levels.(Deviyanti et al., 2025);(Subhan et al., 2024)These studies underscore the importance of analyzing the balance between these two revenue sources to ensure village fiscal sustainability.

This dependency phenomenon is evident in Sukandebi Village, where village income data over the past three years shows a worrying trend. The increase in government transfers has not been matched by growth in Village-Generated Revenue (PADes), and in fact, it has tended to decline drastically. The following is a breakdown of Sukandebi Village income data for the 2023-2025 period:

**Table 1. Sukandebi Village Income Details (2023–2025)**

Year	Transfer Funds (Rp)	Village Revenue (Rp)	Total Income (Rp)
2023	930,017,700	71,005,000	1,001,022,700
2024	959,374,500	34,592,500	993,967,000
2025	961,393,000	13,160,000	974,553,000

Source: Secondary data from the Sukandebi Village APBDes (processed, 2025)

Note: PADes in 2025 is only calculated for the first 7 months, while the transfer funds already cover the full allocation of 12 months.

The data in the table above clearly demonstrates an anomaly, where government funding continues to increase, while the village's ability to generate income from its local resources has actually declined sharply. In 2023, Village Original Income (PADes) remained at Rp 71 million, but plummeted by more than 50% in 2024, and dropped again drastically in 2025 to only around Rp 13 million. This situation raises crucial questions regarding the effectiveness of village financial management and the level of fiscal dependence experienced by Sukandebi Village. Based on the background and data presented, the main problem in this study is the level of dependence of Sukandebi Village's income on government transfer funds and the factors that caused the drastic

decline in Village Original Income (PADes) amidst increasing transfer funds. This situation urgently requires a deeper analysis to understand the village's financial structure and its impact on long-term village independence.

In line with the formulation of the problem, this study aims to quantitatively analyze the level of fiscal dependence of Sukandebi Village on government transfer funds for the 2023-2025 period and identify potential factors influencing the decline in Village Original Income (PADes). The expected benefits of this study are to provide strategic evaluations and recommendations for the Sukandebi Village Government to formulate policies that can optimize local potential and increase Village Original Income (PADes). In addition, the results of this study are expected to serve as an academic reference for further research on village financial management and become learning materials for other villages facing similar problems, thereby encouraging the realization of sustainable village independence.

## **METHODS**

This research uses a quantitative approach with a descriptive research type. The quantitative approach was chosen because this study will measure the level of fiscal dependence through the analysis of numerical data in the form of village financial reports. This descriptive research type is used to provide a systematic, factual, and accurate picture of the financial condition in Sukandebi Village, specifically related to the trend of transfer funds, Village Original Income (PADes), and the fiscal dependence ratio during the period 2023-2025. This research is also designed as a case study that focuses in depth on a single unit of analysis, namely Sukandebi Village. The selection of Sukandebi Village as a case is based on the specific phenomenon identified, namely a significant increase in transfer funds accompanied by a drastic decline in PADes, making it relevant for intensive analysis.

Location This research will be conducted in Sukandebi Village, Naman Teran District, Karo Regency. This research will use time-series data for 3 (three) fiscal years, namely from 2023 to 2025. This research will use secondary data that is quantitative in nature. The main data sources that will be used are official documents of the Sukandebi Village Government, which include the Village Revenue and Expenditure Budget Report (APBDes) for 2023, 2024, and 2025. And the Budget Realization Report (LRA) of Sukandebi Village for the same period to ensure that the data used is realization data, not just a budget. The data collection technique that will be used is a documentation study. Researchers will collect, record, and study the APBDes and LRA documents of Sukandebi Village carefully to obtain relevant data regarding the amount of transfer funds received and the amount of PADes for each year in the research period. Data analysis will be

carried out through several stages using descriptive statistical analysis and financial ratio analysis. In the descriptive statistical analysis, the collected data will be presented in the form of tables and graphs to show the development trends of Transfer Funds and PADes in Sukandebi Village from 2023 to 2025. This analysis of the village's fiscal dependency ratio aims to clearly visualize the research problem.

To measure the level of financial dependence of Sukandebi Village on transfer funds from the government, the following dependency ratio formula will be used:

$$\text{Rasio Ketergantungan} = \frac{\text{Dana Transfer}}{\text{Total pendapatan desa}} \times 100\%$$

Where:

1. Total Transfer Funds is the total income from Village Funds (DD), Village Fund Allocations (ADD), and other transfers.
2. Total Village Income is the sum of Village Original Income (PADes) and Total Transfer Funds.

The results of the ratio calculation will then be interpreted using the following dependency level criteria:

Ratio Interval (%)	Level Dependence
a. 0% – 25%	Very Low
b. 25% – 50%	Low
c. 50% – 75%	Currently
d. 75% – 100%	Tall

This analysis will be conducted for each year in the research period to see the fluctuations in the level of dependency of Sukandebi Village.

## RESULTS AND DISCUSSION

This research took place in Sukandebi Village. Administratively, Sukandebi Village is located in Naman Teran District, Karo Regency, North Sumatra Province. The majority of the village's population earns a living in the agriculture and plantation sectors, with several micro, small, and medium enterprises (MSMEs) managed by the community. Since the implementation of the Village Law, Sukandebi Village has routinely received government transfer funds, which are used to finance infrastructure development programs, community empowerment, and village governance.

The data used in this analysis is secondary data in the form of the Village Revenue and Expenditure Budget Realization Report (APBDes) of Sukandebi Village for the period 2023 to

2025. This data covers the main components of revenue, namely Transfer Funds and Village Original Income (PADes). The following is a summary of Sukandebi Village's revenue data:

**Table 2. Sukandebi Village Income Data for 2023**

Information	Transfer Funds (Rp)	Information	Village Revenue (Rp)
DD	651,598,000	Clean water	13,140,000
ADD	258,422,000	Rent village meeting hall	12,895,000
BHPRD	18,314,000	Tractor Rental	44,970,000
Other Income	1,683,700		
<b>Total</b>	<b>930,017,700</b>	<b>Total</b>	<b>71,005,000</b>

**Table 3. Sukandebi Village Income Data for 2024**

Information	Transfer Funds (Rp)	Information	Village Revenue (Rp)
DD	657,202,000	Clean water	12,840,000
ADD	273,780,000	Rent village meeting hall	11,890,000
BHPRD	25,418,000	Tractor Rental	8,222,500
Other Income	2,974,500	Drinking Water Base Rental	1,640,000
<b>Total</b>	<b>959,374,500</b>	<b>Total</b>	<b>34,592,500</b>

**Table 4. Sukandebi Village Income Data for 2025**

Information	Transfer Funds (Rp)	Information	Village Revenue (Rp)
DD	658,670,000	Clean water	6,930,000
ADD	273,111,000	Rent village meeting hall	6,230,000
BHPRD	28,812,000		
Other Income	800,000		
<b>Total</b>	<b>961,393,000</b>	<b>Total</b>	<b>13,160,000</b>

Note: PADes in 2025 is only calculated for the first 7 months, while the transfer funds already cover the full allocation of 12 months.

Transfer funds, which include Village Funds (DD) from the State Budget (APBN), Village Fund Allocations (ADD), and other financial assistance, are the largest contributors to revenue. There has been a slight increase in nominal amounts from year to year. These increases are generally reasonable, often influenced by adjustments to the national allocation formula, which takes into account factors such as population, area, and poverty rates. These funds serve as the backbone for almost all physical development activities in villages, such as village road repairs,

drainage construction, and village office rehabilitation. They also finance village government operations, including a fixed income for village officials.

Village Original Income (PADes) is a component that reflects the village's "internal economic strength." In Sukandebi Village, PADes is derived from renting the village hall for public activities, renting tractors for tilling agricultural land, and income from the sale of clean water provided by the village. The figures in this table show a stark contrast to the stability of transfer funds. PADes has experienced a drastic and alarming decline. From IDR 71 million in 2023, this income plummeted by more than half to IDR 34.5 million in 2024, and continued to decline sharply in 2025. This strongly signals a fundamental problem in the village's ability to drive its own economic engine.

Interestingly, despite the slight increase in transfer funds, the sharp decline in village revenue (PADes) caused total village income to stagnate or even decline slightly. This contradicts the assumption that greater transfer funds automatically increase total village income. In reality, the decline in PADes revenue was so severe that it eroded the small increase in transfer funds.

To determine the extent of transfer funding dominance, the contribution of each revenue source to total village revenue is calculated. The level of fiscal dependency is calculated using the formula

$$\text{Rasio Ketergantungan} = \frac{\text{Dana Transfer}}{\text{Total pendapatan desa}} \times 100\%$$

- 2023 Calculation

Total Income = 930,017,700 + 71,005,000 = 1,001,022,700

$$\text{Rasio Ketergantungan} = \frac{930.017.700}{1.001.022.700} \times 100\% = 92,91\%$$

- 2024 Calculation

Total Income = 959,374,500 + 34,592,500 = 993,967,000

$$\text{Rasio Ketergantungan} = \frac{959.374.500}{993.967.000} \times 100\% = 96,52\%$$

- 2025 Calculation

Total Income = 961,393,000 + 13,160,000 = 974,553,000

$$\text{Rasio Ketergantungan} = \frac{961.393.000}{974.553.000} \times 100\% = 98,65\%$$

The calculation results are presented in the following table:

**Table 5. Analysis of Income Structure and Fiscal Dependence Level of Sukandebi Village (2023-2025)**

Year	Transfer Funds (Rp)	Village Revenue (Rp)	Total Income (Rp)	Dependency Ratio (%)
2023	930,017,700	71,005,000	1,001,022,700	92.91%

2024	959,374,500	34,592,500	993,967,000	<b>96.52%</b>
2025	961,393,000	13,160,000	974,553,000	<b>98.65%</b>

Source: Data analysis results, 2025

Table 5 clearly shows that Sukandebi Village's revenue structure is heavily dominated by transfer funds. In 2023, the dependency rate reached 92.91%. This figure is well above the acceptable threshold and indicates that the village is already in a highly dependent position. A study by (Yamin, 2024) who mapped village independence at the national level found that the average level of village dependency in Indonesia was around 88%, which means that the condition of Sukandebi Village was worse than the national average at that time.

In 2024, the situation worsens significantly. The dependency rate jumps nearly 4 points to 96.52%. This means that for every Rp 1,000,000 spent by the village, approximately Rp 965,200 comes from government transfers, and only Rp 34,800 comes from the village's own resources. The peak occurs in 2025, when the dependency rate reaches 98.65%. At this point, the village becomes almost a complete extension of central and regional government programs. Its contribution of only 1.35% of the village's original revenue (PADes) is very marginal, almost insignificant in the overall APBDes constellation. The village loses almost all of its internal fiscal capacity.

**Picture1. Fiscal Dependency Ratio Trend of Sukandebi Village (2023-2025)**



The drastic decline in Village Revenue (PADes) is the most significant finding in this study. It is a symptom of a deeper problem. Based on previous theory and research, we can identify several root causes:

The occurrence of the Flypaper Effect and the Substitution Effect. The flypaper effect concept states that transfer funds tend to be "sticky" and only encourage increased spending, not increased local income. (Siregar et al., 2025) This appears to be particularly true in Sukandebi Village. The presence of a fixed and substantial annual transfer likely creates a substitution effect, where the village government unconsciously replaces efforts that should be devoted to boosting village revenue (PADes) with the ease of managing the transfer funds. Asset Management Failure and the Absence of a Village-Owned Enterprise (BUMDes). Referring to the village's general overview,

the potential for PADes revenue from village hall rentals, tractor rentals, and clean water sales is indeed present.

The decline in Village Original Income (PADes) indicates that these potentials are not being managed properly. Perhaps the village hall rental price has never been adjusted, the clean water channel management is often clogged, and most likely, the absence of the Sukandebi Village-Owned Enterprise (BUMDes). A healthy BUMDes should be the driving force of the village economy and the largest contributor to Village Original Income (PADes). The absence of a BUMDes is often caused by unprofessional management, local political interference, and an inability to recognize market opportunities. The decline in Village Original Income (PADes) in Sukandebi Village is likely a reflection of these failures. a reflection of this failure.

Limited Capacity and Vision of Village Apparatus. Managing a village in the modern era requires managerial capacity and entrepreneurial vision. Transfer funds come with clear technical instructions, making them relatively easy to execute (build road A, build irrigation B). However, creating new sources of village revenue (PADes) requires creativity, the ability to identify potential, the courage to take risks, and business management skills. It is likely that the Sukandebi Village apparatus has limitations in this regard. As emphasized by (Mufidah & Mursyidah, 2024) In his research, "Increasing Local Income through Village-Owned Enterprises in Indonesia," investment in physical development must be balanced with investment in human resources. Without a visionary apparatus, transfer funds will only become routine funds that are spent on standard programs without creating a sustainable effect.

The phenomenon of extremely high fiscal dependency in Sukandebi Village, as analyzed in this study, is not only an economic and managerial issue but can also be reflected through the lens of Islamic ethics and principles. Key concepts such as amanah (responsibility), self-reliance (isti'na), and work ethic (ikhtiyar) provide a relevant moral framework for understanding the root of the problem and its solutions. The Qur'an emphasizes the importance of hard work and utilizing local potential:

وَالْمُؤْمِنُونَ وَالْمُؤْمِنَاتُ ۗ وَالسَّامِعَاتُ ۗ وَالْمُسْتَضِئُونَ ۗ إِلَىٰ عِلْمِ الْغَيْبِ وَالشَّهَادَةِ ۗ فَيُبَيِّنُكُمْ لِمَا كُنْتُمْ تَعْمَلُونَ ﴿١٠٥﴾

“And say: Work, then Allah will see your work, and His Messenger and the believers...” (QS. At-Taubah: 105).

Paragraph This is relevant to the challenges faced by Sukandebi Village, which is heavily dependent on government transfer funds. Ideally, a village should not simply wait for aid but should instead optimize its economic potential through village-owned enterprises (BUMDes), micro-enterprises, and local asset management. Furthermore, the hadith of the Prophet Muhammad (peace be upon him) emphasizes:

"The best business is someone's business with his own hands and every sale and purchase is prosperous." (HR. Ahmad).

Hadith This underscores the urgency of economic independence and village creativity in managing Village-Generated Revenue (PADes). High reliance on transfer funds without developing village businesses could run counter to the spirit of independence taught by Islam. Although the 2025 Village-Generated Revenue (PADes) data is only seven months old, we can make a simple projection to estimate revenue over 12 months for a fairer comparison:

$$\text{Proyeksi PADes 2025 (12 bulan)} = \frac{\text{Rp } 13.160.000}{7 \text{ bulan}} \times 12 \text{ bulan} \approx \text{Rp } 22.560.000$$

Results This projection confirms everything. The estimated full-year Village Revenue (PADes) figure in 2025 is still significantly lower than the 2024 realization (Rp 34.5 million). This proves that this drastic decline is a real trend and not just a temporary data anomaly. In fact, to match the already low 2024 achievement, Sukandebi Village must be able to collect PADes of Rp 21.4 million in the remaining five months, a target that seems highly unrealistic considering the performance of the previous seven months. The main finding of this study is that Sukandebi Village's level of fiscal dependency is not only very high (above 90%) but also continues to increase year after year. This condition reflects what is explained in the theory of fiscal dependency, where local government entities become highly dependent on external transfers to fund their operations and development. The dependency level approaching 99% in 2025 indicates that the village has almost no fiscal space derived from its own independence.

The most striking paradox of these findings is the decline in village revenue (PADes) performance that occurred simultaneously with a stable and increasing flow of transfer funds. Large transfer funds should serve as a stimulus to stimulate the local economy, ultimately increasing PADes. However, the opposite occurred in Sukandebi Village. This phenomenon aligns closely with the flypaper effect concept proposed in the study. (Siregar et al., 2025), where transfer funds tend to just "stick" to be spent on existing programs without successfully triggering a multiplier effect on village original income.

## CONCLUSION

Based on the analysis conducted, it can be concluded that Sukandebi Village exhibits a very high fiscal dependence on government transfer funds, where the Village Revenue and Expenditure Budget (APBDes) structure is absolutely dominated by Village Funds (DD) and Village Fund Allocations (ADD). This condition is inversely proportional to the contribution of Village Original Income (PADes), which is still very marginal, indicating that local economic potential has not been

optimally developed. As a result, the village is vulnerable to changes in fiscal policy at the central level and the sustainability of its development is highly dependent on external sources. Ultimately, this dependence has the potential to weaken local initiatives and innovation, so that the ideal of fiscal independence mandated by the Village Law has not been fully achieved in Sukandebi Village.

To address this issue, it is strongly recommended that the Sukandebi Village Government immediately develop a strategic plan to diversify revenue sources through the establishment of a Village-Owned Enterprise (BUMDes) and the productive management of village assets. This needs to be accompanied by a shift in budgeting paradigm from simply spending transfer funds to investing them as a local economic stimulus, which must of course be supported by increased capacity of village officials in management and entrepreneurship. Furthermore, the role of government at the district and central levels is also crucial; local governments are expected to provide intensive technical assistance and design incentive schemes for villages that successfully increase their PADes (Village-Owned Enterprises), while the central government needs to evaluate the transfer fund mechanism so that it not only encourages development but also actively stimulates sustainable village fiscal independence.

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