



The Effectiveness of Monitoring the Use of Village Funds (DD) in Development in Ohoi Mataholat, Kei Besar District, Central Maluku Regency

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Abstract. *This research is a qualitative descriptive research that aims to determine the Effectiveness of Supervision of Village Fund (DD) Use in Development in Ohoi Mataholat, Kei Besar District, Southeast Maluku Regency and What are the Supporting and Inhibiting Factors. This research was conducted in Ohoi Mataholat, Kei Besa District, Southeast Maluku Regency. Primary data collection was carried out using data collection techniques through interviews, observations, and documentation of a number of informants involved in the Supervision and Use of Village Funds for Development in Ohoi Mataholat, Kei Besar District, Southeast Maluku Regency. The results of the study indicate that although there is supervision carried out by the village government and the community, there are still obstacles in terms of transparency, accountability, and supervisory capacity. Factors such as lack of community understanding, low human resources in supervision, and minimal facilities and infrastructure for implementing supervision are the main obstacles in achieving effective supervision. Therefore, this study recommends the need to increase the capacity of supervisors, more intensive socialization to the community, and increase transparency in reporting the use of village funds. Thus, it is hoped that the use of village funds can be more optimal and provide maximum benefits for village development..*

Keywords: *supervision, village funds, development, effectiveness*

1. INTRODUCTION

Indonesia, based on the 1945 Constitution, is a unitary state in the form of a republic. In its governance, Indonesia adheres to the principles of decentralization, deconcentration, and assistance tasks. Decentralization serves as the foundation for the central government to delegate governmental affairs to autonomous regions based on the principle of autonomy. This principle forms the basis of regional governance under regional autonomy, which emerged as a government initiative to accelerate the achievement of societal welfare.

This initiative was driven by Indonesia's vast geographical expanse, scattered across thousands of islands, making it challenging for the central government to reach all areas, including remote regions. Through autonomy policies, regions are granted tasks, functions, rights, authorities, and responsibilities to manage and administer government affairs and their communities. To achieve this, Indonesia is divided into provinces, with each province further divided into regencies and cities. Regencies and cities are subdivided into districts,

which are then divided into villages or sub-districts, as stated in Law No. 23 of 2014, Article 2, Paragraphs 1 and 2. Villages and sub-districts represent the lowest units of governance.

Granting extensive regional autonomy means providing authority and discretion for regions to optimally manage and utilize local resources. To prevent deviations and misuse, this extensive authority must be accompanied by stringent oversight. Although autonomy is primarily focused on the regency or city level, in essence, independence should begin at the lowest level of governance, which is the village.

Under the current governance system, villages play a crucial role in assisting regional governments in implementing village governance and development tasks. According to Law No. 6 of 2014 on Villages, a village is a legal community unit with territorial boundaries, authorized to regulate and manage government affairs and community interests based on community initiatives, original rights, and traditional rights recognized and respected within the state governance system. As the forefront of village governance, villages are expected to develop and optimize their potential while handling administrative matters for implementing these tasks.

This requires support in the form of personnel, funds, equipment, and other supporting tools. Therefore, Law No. 6 of 2014 on Villages also regulates village finances and assets to provide services to the community. These include sources of village income, obligations of the central to district governments to transfer funds to villages, grants, or donations. One form of fund transfer is the Village Fund Allocation (ADD), which is part of the balance fund received by districts.

According to Law No. 6 of 2014, village funds are sourced from the state budget (APBN) and allocated to each village. These funds are transferred through district budgets (APBD) and are solely used to finance governance, development, community coaching, and empowerment. Village governance, based on the same law, involves the administration of governmental affairs by village governments and Village Consultative Bodies in managing and addressing local community interests, original rights, and traditions recognized and respected within the state governance framework.

The management of villages or what is known as "village governance" includes the implementation of policies by village heads, while village consultative bodies serve as policymakers and supervisors of village regulations. Financial management within villages is governed by village regulations (PERDES) on village budgets (APB Desa), sourced from local revenues such as village enterprises, self-reliance, community participation, and other legitimate local income.

The realization of village funds is a continuation of government programs aimed at building Indonesia from the periphery by strengthening regions and villages within the national framework. This seeks to enhance welfare and equitable development through improved public services, economic growth, reduced disparities between villages, and empowering communities as development subjects. Government Regulation No. 60 of 2014 on village funds sourced from the state budget, Article 19, Paragraphs 1 and 2, stipulates that village funds are used to finance governance, development, community empowerment, and social activities.

Village funds are prioritized for community development and empowerment, as regulated by Ministerial Regulation No. 5 of 2015 on the priority use of village funds for development. This regulation outlines that the funds aim to improve community welfare and quality of life, as well as alleviate poverty through basic needs fulfillment, infrastructure development, local economic potential development, and sustainable natural resource and environmental management.

The allocation for development constitutes 70% of village funds, while operational costs must not exceed 30%. Effective use of village funds is crucial to achieving goals set through community consultations within the planned timeframe, as program or activity effectiveness directly impacts outcomes. Consequently, village governments must manage their funds to enhance community quality of life in health, education, and economy. Village fund management reflects government policies promoting equitable development and welfare. Under Law No. 6 of 2014, the government allocates significant funds directly to villages to enhance infrastructure, community empowerment, and quality of life. These funds are managed by village governments according to planned development priorities.

However, despite its noble objectives, the use of village funds often faces challenges, particularly in supervision and accountability. Weak oversight may lead to misuse, corruption, or ineffective use of funds. Therefore, it is essential to evaluate the effectiveness of village fund supervision to ensure that the funds genuinely benefit the community. Supervision should involve various parties, including Village Consultative Bodies (BPD), residents, and external entities like sub-district governments and district inspectorates. In practice, however, such oversight often remains suboptimal due to a lack of intensive monitoring, limited public understanding of supervisory procedures, and inadequate human resources. Transparency issues in planning and fund use further undermine accountability.

Ohoi Mataholat, administratively part of Kei Besar District in Southeast Maluku Regency, is one village receiving government-allocated village funds. Ideally, these funds improve welfare and equitable development. Village development involves planning, implementing, and overseeing programs to enhance living standards and welfare through physical and non-physical initiatives involving the government and community. The success of village development planning and implementation heavily depends on the capability of program supervisors in utilizing village funds. Intensive or ineffective supervision directly affects the smoothness and success of village development and community welfare.

Nevertheless, the welfare level in Ohoi Mataholat remains below expectations. Recent programs using village funds include early childhood education (PAUD), integrated health posts (POSYANDU), electricity maintenance, housing renovations, clean water maintenance, and public information dissemination. Ultimately, the success of village fund supervision in any village hinges on factors like communication, community involvement, and administrative support. Addressing these factors ensures development programs meet their objectives and improve rural communities' quality of life.

2. METHOD

The research was conducted in Ohoi Mataholat, Kei Besar Subdistrict, Southeast Maluku Regency. This study adopts a qualitative approach to evaluate the effectiveness of monitoring the use of Village Funds. The research yields descriptive data in the form of written or spoken words and observable behaviors. A case study method was employed, ensuring a holistic and significant examination of the topic. The purpose of this descriptive study is to systematically, accurately, and vividly describe the facts, characteristics, and relationships among the phenomena under investigation.

The informants for this research were individuals closely involved and knowledgeable about the issues being studied. Ten informants were selected, including the Head of Ohoi and their Secretary, the Chair and Secretary of BSO, the Heads of Governance and Development Affairs, and four community representatives. These informants provided valuable data and insights into the challenges and effectiveness of monitoring village fund allocation. The data used in this study comprises both primary and secondary sources. Primary data were obtained through direct interviews with informants who were actively involved in the issues being studied. These interviews allowed the researcher to gather accurate and relevant information. Secondary data were sourced from

literature reviews, official documents, archives, and reports from relevant institutions to complement the primary data and provide a comprehensive perspective.

Three techniques were employed for data collection: observation, interviews, and documentation. Observations involved direct monitoring of the research setting to understand the surrounding conditions and activities. Interviews were conducted using open-ended questions to gather in-depth insights from informants. Documentation focused on collecting, analyzing, and presenting authentic records and materials relevant to the research topic. The data analysis followed a qualitative approach as outlined by Miles and Huberman, comprising three key steps. First, data reduction involved summarizing and organizing the data to highlight significant findings. Second, data presentation provided a systematic view of the data to facilitate understanding and interpretation. Triangulation was applied by cross-verifying data from multiple sources and methods to ensure its validity and reliability. Finally, conclusions were drawn through continuous verification and supported by evidence collected during the study.

The final step in the data analysis was drawing and verifying conclusions. Preliminary conclusions were revisited and refined based on new evidence gathered during further data collection. When these conclusions were consistently supported by valid and reliable data, they were considered credible and reflective of the study's findings. This iterative process ensured the trustworthiness and comprehensiveness of the research outcomes.

3. RESULT AND DISCUSSION

The effectiveness of monitoring the use of Village Funds (DD) in this study, as outlined in Chapter Two, refers to the accuracy of the Badan Saniri Ohoi (BSO) in overseeing the utilization of Village Funds by the Ohoi government to finance development programs in the past three years (2021–2023). This effectiveness is assessed and measured based on five aspects or dimensions, as previously described:

- a. Accuracy in Observing the Objectives of Development Activity Plans,
- b. Accuracy in Adhering to Work Standards,
- c. Accuracy in Achieving Work Results as Planned,
- d. Accuracy in Making Comparisons, and
- e. Accuracy in Making Improvements.

From these five dimensions, several statements were developed to conduct interviews with the informants of this research. The data and information collected were processed and analyzed, and the results are presented sequentially as follows:

Observation of the Accuracy of Development Activity Plans

The observation of the accuracy of development activity plans in villages or Ohoi serves as a crucial dimension for assessing the effectiveness of monitoring the utilization of Village Funds (Dana Desa). This monitoring focuses on financing development programs in Ohoi Mataholat, Kei Besar District, Southeast Maluku Regency. The intensity of observation carried out by the Badan Saniri Ohoi (BSO) is used as an indicator of how effectively the Ohoi government has supervised Village Fund allocations over the three fiscal years of 2021, 2022, and 2023. It is expected that the BSO intensifies its observations regarding the alignment of development activity plans with their objectives during these years. However, clear data or information regarding the intensity of these observations has not been available. To fill this gap, interviews were conducted with key informants, including Ohoi officials and representatives of the local community.

Interviews with the Head of Ohoi Mataholat and the Ohoi Secretary revealed that monitoring activities have been carried out to an adequate degree by the BSO. They stated that over the last three years, Village Funds amounted to IDR 239,889,836 in 2021, IDR 270,430,000 in 2022, and IDR 156,295,000 in 2023. These funds were allocated to programs in key areas such as education (supporting Early Childhood Education/PAUD), health (facilitating POSYANDU services), public works (electricity and clean water maintenance), housing (rehabilitation of uninhabitable homes), and communication (public information dissemination through posters and community spaces like Baileo).

Further insights were provided by the Chair and Secretary of the BSO, along with community representatives. They acknowledged that the BSO has made sufficient efforts to monitor the implementation of development activity plans and ensure their objectives are met. Similar to the earlier accounts, they highlighted that Village Funds during this period supported various essential programs aimed at improving community welfare across different sectors, with allocations focusing on both infrastructure and social services.

Additional interviews with Ohoi officials and more community representatives reinforced these findings. They reiterated that monitoring activities have been carried out sufficiently, with a focus on following up on the accuracy of development plans. They emphasized that Village Funds were utilized in similar areas of priority, aiming to address both immediate and long-term needs within the community.

Based on the data and information gathered from these interviews, it is clear that the BSO has made significant efforts to monitor the alignment of development activities with their planned objectives. However, while monitoring activities were described as sufficient, they have not yet reached the level of intensity that might be considered ideal for achieving optimal results in ensuring the accuracy and effectiveness of development activities.

Adherence to Work Standards

Adherence to work standards in villages or Ohoi serves as a critical dimension for assessing the effectiveness of oversight in the utilization of Village Funds to finance development programs in Ohoi Mataholat, Kei Besar District, Southeast Maluku Regency. The level of accuracy in following work standards implemented by the Badan Saniri Ohoi (BSO) becomes a benchmark for evaluating the effectiveness of Village Fund supervision by the Ohoi government over the last three fiscal years: 2021, 2022, and 2023.

The BSO is expected to enhance adherence to work standards through consistent and intensive observations during this period. However, concrete data and information regarding the extent of adherence to established work standards remain unavailable. To address this gap, interviews were conducted with various informants, including the Head of Ohoi Mataholat (Mr. U. Ingratubun) and the Ohoi Secretary (Mr. B. Ingratubun). They emphasized that the BSO has made efforts to ensure compliance with work standards by observing the preparation process of plans and programs for utilizing Village Funds for development.

The informants noted that the work standards for utilizing Village Funds in Ohoi Mataholat are carried out transparently and participatively, involving deliberations among the Ohoi government, BSO, and community representatives. They also highlighted that the funds are utilized effectively, accountably, and in compliance with government regulations. These efforts are reflected in the accountability reports for the use of Village Funds submitted to the district government through the sub-district government.

Similarly, interviews with the Head of BSO (Mr. A. Notanubun) and BSO Secretary (Mr. S. Ohoilean) revealed that they have worked to ensure the alignment of work standards with the regulations through observations of the planning process. They affirmed that the use of Village Funds is guided by transparent and participatory practices in accordance with regulations, specifically Government Regulation No. 43 of 2014, which implements the Village Law.

Further interviews with two Ohoi staff members (Mr. S. Notanubun and Mr. A. Rahangiar) and two community representatives (Mr. A. Ingratubun and Mr. I. Rahaningmas) supported these findings. They explained that the work standards for preparing plans for utilizing Village Funds began with the preparation of RPJMDes (Village Medium-Term Development Plans), followed by RKPDes (Village Government Work Plans), and later translated into RAPBDes (Village Budget Plans). The funds are then allocated to various development sectors in line with work standards and the prevailing regulations.

From the data and information gathered through these interviews, it is evident that adherence to work standards in the use of Village Funds by the Ohoi government has been well-monitored by the BSO over the past three years. This adherence ensures that the use of Village Funds aligns with the applicable regulations, enabling effective and efficient development to achieve the intended goals.

Accuracy of Work Results According to Plans

The accuracy of work results according to plans in Ohoi Mataholat serves as a critical dimension in evaluating the effectiveness of Village Fund oversight in financing development programs in the region. The alignment of work results with jointly prepared work plans, involving the Ohoi Government, the Badan Saniri Ohoi (BSO), and community representatives, is a key benchmark for assessing the effectiveness of supervision over the three fiscal years of 2021, 2022, and 2023.

The BSO is expected to optimize its efforts in ensuring that work results align with the plans and programs of development activities through systematic monitoring. Despite these expectations, data and information on the accuracy of observed work results remain limited. To address this, interviews were conducted with key informants, including the Head of Ohoi Mataholat (Mr. U. Ingratubun), the Ohoi Secretary (Mr. B. Ingratubun), and two village officials (Mr. A. Rahangiar and Mr. S. Notanubun). These informants emphasized their commitment to maintaining alignment between work results and the approved plans and programs.

In their words, the Ohoi leadership stated: “As leaders and staff in this Ohoi, we strive to ensure adequate accuracy in aligning work results with the plans and programs of development activities carried out during the fiscal years of 2021–2023. To ensure this, evaluations are conducted in working meetings involving the BSO, the Ohoi Government, village officials, and community representatives. Reports from those implementing the activities are reviewed, and feedback is provided for improvement, particularly regarding

administrative matters. However, in cases of intolerable errors, sanctions are imposed” (Interview, September 4, 2024).

Further interviews with the BSO leadership, including the Head (Mr. A. Notanubun) and Secretary (Mr. S. Ohoilean), along with community representatives (Mr. A. Ingratubun, Mr. F. Notanubun, Mr. A. Notanubun, and Mr. I. Rahaningmas), reaffirmed these practices. They explained: “As the leadership and secretary of the BSO, along with community representatives, we continuously work to ensure adequate accuracy in aligning work results with plans and programs established during 2021–2023. Evaluations are conducted in collaboration with the BSO, the Ohoi Government, and community representatives to review implementation reports, provide recommendations for improvement, and address any intolerable errors with sanctions” (Interview, September 6, 2024).

The findings reveal consistent efforts by the Ohoi leadership and BSO to monitor and evaluate work results in accordance with development plans. However, challenges in achieving optimal accuracy remain, requiring continued attention to administrative and procedural improvements to ensure the effective and accountable use of Village Funds.

Accuracy in Making Comparisons

The observation of accuracy in making comparisons related to the use of village funds (Ohoi funds) is a key aspect in assessing the effectiveness of monitoring these funds to support development programs in Ohoi Mataholat, Kei Besar District, Southeast Maluku Regency. Whether or not the comparisons made by the Ohoi Saniri Body (BSO) are precise serves as a benchmark for evaluating the effectiveness of monitoring village fund utilization during the three fiscal years (2021–2023). The expectation is for the BSO to optimize its efforts in comparing planned programs with the actual results achieved in implementing development programs in Ohoi Mataholat.

To gain insights into the intensity of these observations, interviews were conducted with key informants, including the Head of Ohoi Mataholat, Mr. U. Ingratubun, and the Ohoi Secretary, Mr. B. Ingratubun. They stated: “As the leadership of the Ohoi government, we acknowledge that the BSO has been quite intensive in monitoring the implementation of development plans in this Ohoi. The efforts include routine supervision, financial audits, evaluations, and coordination with the Ohoi government. They also ensure compliance with the approved village plans by establishing success indicators, comparing budgets with

financial realizations, and assessing the direct impact on the Ohoi community." (Interview, September 10, 2024).

Further interviews were conducted with the Head of BSO, Mr. A. Notanubun, the BSO Secretary, Mr. S. Ohoilean, and two community representatives, Mr. A. Notanubun and Mr. F. Notanubun. They expressed similar observations: "We acknowledge that the BSO has performed well in monitoring the progress of development activities. Their efforts include periodic monitoring, communication with stakeholders, and documenting findings. They compare planned development outcomes with actual field conditions to identify any discrepancies or deviations. This process ensures that development aligns with set objectives, budgets, and schedules." (Interview, September 12, 2024).

Additionally, interviews with two Ohoi officials, Mr. S. Notanubun and Mr. A. Rahangiar, along with two community representatives, Mr. A. Ingratubun and Mr. I. Rahaningmas, provided further insights. They highlighted: "The BSO has demonstrated consistent efforts to align the implementation of development programs with approved plans. Their measures include regular inspections, phased reporting evaluations, and technology integration in oversight processes. The comparisons between expected outcomes and actual conditions show a close alignment due to strict monitoring." (Interview, September 14, 2024).

From the data and insights gathered through these interviews, it is evident that the BSO has made considerable efforts to ensure accurate comparisons in monitoring development programs in Ohoi Mataholat over the past three years. However, it appears that the intensity of these efforts has not fully met the desired expectations for optimal oversight.

Accuracy in Implementing Improvements

Accuracy in making improvements in a village or Ohoi is an essential aspect used to evaluate the effectiveness of monitoring the use of village funds for development programs in Ohoi Mataholat, Kei Besar Subdistrict, Southeast Maluku Regency. Whether or not the monitoring efforts conducted by the Ohoi Saniri Body (BSO) are accurate becomes a benchmark for assessing the effectiveness of village fund supervision over the three fiscal years (2021–2023). It is expected that the BSO could optimally monitor the accuracy of improvements in ongoing development activities in Ohoi during the past three years. However, the intensity and adequacy of these monitoring efforts remain unclear, necessitating an approach through interviews with key informants to gather data.

Interviews with the Head of Ohoi Mataholat (Mr. U. Ingratubun) and the Secretary of Ohoi (Mr. B. Ingratubun) provided valuable insights into the monitoring of improvements in Ohoi Mataholat. Both informants acknowledged that BSO's monitoring had been quite intensive. They mentioned, "As the leaders of the Ohoi Government, we recognize that the monitoring conducted by BSO has been intensive in overseeing the development activities. However, there are deficiencies in knowledge about monitoring and a lack of experience in understanding the process due to insufficient socialization. The BSO has made efforts to correct the errors identified in the evaluation meetings and progress reports. The improvements made by the supervisors have been aimed at aligning with the needs of the Ohoi development plan for the past three years" (Interview, September 14, 2024).

Additionally, further interviews with the Head of BSO (Mr. A. Notanubun), the Secretary of BSO (Mr. S. Ohoilean), and community representatives (Mr. A. Notanubun and Mr. F. Notanubun) revealed similar insights. They shared that the monitoring process was intensive but faced challenges due to a lack of participation from various stakeholders and frequent errors during the oversight process. They stated, "As the leadership of the BSO, the community acknowledges that the monitoring by BSO has been intensive.

4. CONCLUSION

Based on the data and information gathered from the interviews with research informants, it is evident that the observation of the accuracy of the development activity plans in Ohoi Mataholat over the past three years has been adequately conducted by the Ohoi Saniri Body (BSO). However, it must be acknowledged that these efforts have not been as intensive as expected. The monitoring of the development plans was carried out, but it did not fully meet the ideal expectations in terms of intensity and thoroughness, which is crucial for the effectiveness of overseeing the implementation of village development programs.

In terms of adherence to work standards, the information from the interviews clearly indicates that the BSO has done well in observing the accuracy of following work standards in the use of village funds in Ohoi Mataholat. Over the last three years, the allocation of village funds for development programs has been in compliance with the applicable legal regulations. The monitoring by the BSO has ensured that the funds are used correctly,

reflecting proper governance in managing public resources, which is an essential component of effective public administration.

Regarding the accuracy of work outcomes in line with the plans, the data from the interviews reveal that efforts have been made to ensure that the results of the work align with the development programs planned in Ohoi Mataholat over the past three years. However, it must be acknowledged that while there has been progress in this area, the outcomes still remain at a moderately adequate level. More work needs to be done to improve the alignment of work outcomes with the initial plans and ensure a higher standard of implementation.

The observation of the accuracy of comparisons made between different stages of the development activities was another key aspect discussed. According to the informants, efforts were made by the BSO to observe the accuracy of comparisons in the development activities of Ohoi Mataholat over the last three years. However, it was noted that the intensity of this comparison process has not been as robust as expected. More frequent and in-depth comparisons are needed to enhance the effectiveness of monitoring and ensure better decision-making and adjustments during the implementation of development projects.

Finally, in terms of the accuracy of making improvements in the development activities, the data from the interviews clearly show that the BSO has made efforts to correct errors identified in the first and second phase reports. If mistakes were found, the BSO would impose sanctions on the relevant parties. Despite these efforts, the oversight process by the BSO has not been as intensive as expected, and improvements could be more effectively implemented with a more rigorous monitoring system. These findings suggest that while there has been some success in making improvements, further steps are necessary to ensure that all monitoring activities meet the required standards for optimal development outcomes in Ohoi Mataholat.

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