

The Implementation of Village's Fund on Goods and Services Procurement

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Abstract. Procurement of goods and services is an activity associated to meeting an agency or institution's needs and providing resources, whether in the form of commodities or services. The village is a government institution that procures goods and services in accordance with Head of LKPP Regulation No. 13 of 2013, as amended by Head of LKPP Regulation No. 22 of 2015 regarding procurement of goods and services in the village, and regent regulations as the implementation rules per regency where the village is located. The goal of this study was to identify the obstacles associated with implementing the procurement of goods and services in the village and the efforts made to overcome these obstacles. This study employed a qualitative approach and the case study method in six villages within the Banyumas Regency subdistrict of Sumbang. In this study, the triangulation method was implemented through semi-structured interviews, observation, and document examination. The results of the study indicate that executing goods and services procurement presents obstacles at all phases, including planning, handover, implementation, oversight, reporting, and accountability. The greatest issue is to the quality of the village infrastructure and the absence of oversight and socialization of procurement standards for goods and services. The stages of planning are crucial since this is when the priorities for spending local funds are selected. Planning errors have an effect on every subsequent procedure. This research has investigated the challenges of implementing procurement of goods and services in the village and can thus provide direction for strategies to improve the implementation of procurement of goods and services in the village. In addition, the government might use this study's findings to formulate village-related policies and continue to improve.

Keywords: Procurement, Goods and Services, Village Apparatus Quality, Village 'Fund

1. Introduction

The passing of law No. 6 of 2014 pertaining to villages has altered villages in a number of ways. Numerous village development programs attempt to improve the welfare and quality of life of rural communities and reduce poverty by addressing basic needs, constructing village infrastructure, expanding economic potential, and making sustainable use of natural and environmental resources. This development activity is accomplished by acquiring commodities and services. When procurement regulations are established, the acquisition of products and services in the village becomes a major issue. This is as a result of the social circumstances of the villagers, who continue to lack purchasing expertise. People believe that Law No. 6 of 2014 pertaining to villages and village finance administration is effective. If it is not balanced with the availability of dependable human resources in the village, it will become a time bomb for the village, causing a large number of individuals to commit illegal acts (Lestyowati, 2015).

Since January 2015, the Indonesian Corruption Eradication Commission (abbreviated as KPK) has been conducting research that has yielded 14 findings in four areas: regulatory and institutional issues, governance, supervision, and human resources. In the regulatory and institutional aspects, the KPK

found a number of problems, including: incomplete regulations and implementation technical instructions needed in village financial management; the potential for overlapping authority between the Ministry of Village and the Directorate General of Village Governance of the Ministry of Home Affairs; the formula for distributing village funds in PP No. 22 of 2015 is insufficiently transparent and is only based on equity; and the lack of a mechanism for resolving disputes between the Ministry of Village and the Directorate General of Village Governance of the Ministry of Home Affairs.

Almost 80% of corruption cases dealt with by the Corruption Eradication Commission (KPK) involve the procurement of goods and services (Salman, 2019). In the 2016 KPK Annual Report, the Deputy Chair of the KPK, Basaria Panjaitan, noted that the sector of goods and services procurement, together with the sector or area of regional budget planning (APBD), and licensing services, is susceptible to corruption (KPK annual report, 2016). Since the procurement planning phase, the purchase of goods and services has reached a critical level of anomalies. Typically, a budget increase at this period is damaging to state finances. Vulnerability variances also occur during the phases of auction formation, company prequalification, preparation of bidding documents, announcement of bidding documents, and estimation preparation. Thus, according to Fauziah (2016), problems in preparation beginning with provisional estimated prices that do not correspond to market rates, absence of documentation, incomplete and existent document contents, and indications of additional expenditures can become a problem in the future.

The village fund budget is self-managed for the purchase of goods and services, which is a form of expenditure governed by government laws. The most susceptible government activity to corruption is the acquisition of goods and services at the national and regional levels. The amount of finances managed by the village government generates additional worries among members of the Banyumas Regional Parliament in relation to the aforementioned situation. Especially if the technical laws established by the government of the Regency are insufficient to oversee and provide monitoring space for the village administration's management of finances. As in Banyumas Regency, the Banyumas' Regent has issued regulation (abbreviated as Perbup) number 21 of 2015 covering Procedures for Procurement of Goods and Services in order to carry out various village government development operations. However, the Regent's ordinances did not include provisions for the oversight of village government activities. The absence of control in acquiring products and services might be a trap for dishonest village officials.

According to Regent rule No. 21 of 2015, every procedure of the village government's procurement of goods and services must be carried out by a team of village officials and the LPMD (village community empowerment institution) known as the activity management team (AMT). This group is led by village leaders in charge of general matters. In the regulation, it was also specified that there may be only one AMT for each hamlet. As a result, the AMT is responsible for all processes related to the procurement of goods and services, whether conducted independently or by third parties. The 2015 Regent rule No. 21 lacks appropriate space for the oversight procedure. Supervision is solely mentioned to oversee the work completion process. The government manages at least one billion rupiah in finances from several sources, including the national budget, the provincial budget, and the district budget. Due to the fact that there is only one AMT, the potential for vulnerability is very high. The Inspectorate is the sole entity responsible for overseeing the use of local money. However, the inspection can only be conducted on a periodic basis due to the large number of communities being inspected. Therefore, each village apparatus is accountable for surveillance. whereas the procurement of goods and services is a time-consuming process that begins with the formulation of a budget plan, estimated expenses, and pricing discussions, etc. All of these have the potential for vulnerability, which, if not addressed through oversight, can supplant village officials in cases of corruption.

Based on the aforementioned occurrence, the purpose of this study is to explore and investigate the implementation of self-managed procurement of goods and services in the village, as well as the issues encountered by the village apparatus. On the basis of observations and in-depth interviews with village officials, a case study was created to evaluate the self-managed procurement of products and services in the village. This article consists of a qualitative case study. The results of the study indicate that executing goods and services procurement presents obstacles at all phases, including planning, handover, implementation, oversight, reporting, and accountability. The greatest issues are the quality of village equipment, the absence of inspectorate oversight, and the lack of socialization of norms for the procurement of products and services. It is anticipated that the outcomes of this study will be useful for village government apparatus, regional government, and central government in determining the extent to which they will strengthen the process of procuring products and services by fixing the challenges encountered. The remainder of this work is organized as follows: in the following section, a literature evaluation of procurement of goods and services is presented. The third section addresses the methodology. Section 4 describes the implementation of the acquisition of products and services in the community, as well as the hurdles encountered. Section 5 presents the case study's findings. The conclusion is then presented in Section 6.

2. Research Method

Case study research is undertaken in relation to the nature and problem of research to investigate and explore contemporary events in real-world contexts (Yin, 2017). As a result, case studies are regarded as distinctive contributions to our understanding of human, organizational, social, and political events. This study employs a qualitative research methodology because it provides flexibility and permits researchers to do in-depth investigation. This study was done in six Sumbang District villages, each with four local authorities. Data collecting methods include in-depth interviews, observation and documenting at various implementation stages, and archives. Diverse sources have been evaluated in order to confirm case studies and meet case study quality standards (Yin, 2017). To strengthen internal and external validity, documents, observations, and interviews are conducted.

There have been six interview sessions, each lasting between 45 and 120 minutes. Village authorities serving as interview partners include the village head, the village secretary, the head of financial affairs, the head of community welfare affairs, and the head of the service department. Diverse sources have been evaluated in order to confirm case studies and meet case study quality requirements (Yin, 2017). To strengthen internal and external validity, documents, observations, and interviews are conducted. The duration of interviews ranges from 45 to 120 minutes. Partners in the interviews include village officials, such as Village Heads, the Village Secretary, the Activity Management Team, the Team of Goods and Services Procurement Recipient Officers, the Head of Development Affairs, and the Head of Community Welfare Affairs.

3. Literature Review

3.1. Definition of Key Terms

Presidential Regulation No. 54 of 2010 as amended by Presidential Regulation No. 70 of 2012 regarding the procurement of government goods and services stated: "Procurement of goods and services is an activity to obtain goods or services by the ministry/institution/work unit of regional/institutional apparatus whose process begins with the planning of needs and continues until all activities to obtain goods or services have been completed." Bastian (2010: 263) defines procurement of public goods and services as "the acquisition of products, services, and public works in a particular manner and time that maximizes the public's value." On the basis of the previously stated definition, it can be concluded that the procurement of goods and services is the process of acquiring goods and services at the lowest possible cost, in the right quality and quantity, at the right time, and in the right place in order to generate profits or use them directly for government, business, or personal conduct through a contract.

The above conclusions are consistent with those of Benslimane and Plaisent (2005). They argue that the overall goals and objectives of procurement are to conduct procurement-related activities in such a way that the goods and services procured are of the right quality, from the right source, at the right price, and can be delivered in the right quantity, to the right location, at the right time. Lewis and Roehrich (2009) assert that procurement is the most important supply chain activity. Depending on how it is managed, procurement can greatly impact the success of the overall disaster response. Most businesses spend a significant amount of money on procurement, which must be managed effectively for the firm to achieve its objectives.

3.2. Procurement of Good and Services In Village

The procedures for acquiring village government goods and services in Banyumas are governed by Banyumas Regent Regulation No. 21: Year 2015, which was established in the middle of 2015 and went into effect in 2016. The difference between Perka LKPP No. 22 of 2015 and Banyumas Regulation No. 21 of 2015 is in the principle of procurement of goods and services, where there is currently no renewal regarding the principle of mutual cooperation, which was originally free labour supply by the community and has been transformed into labour provision by the community. Another distinction is the value of procurement of products and services in Banyumas Regency, which has been adapted to regional requirements and within the bounds of justice.

The procurement of products and services by the village administration follows to six (six) fundamental principles: efficiency, effectiveness, transparency, community empowerment, mutual cooperation, and accountability. The procurement of village government products and services is conducted in self-management by optimizing the use of local materials and resources; in mutual cooperation with the participation of the local community; to increase employment opportunities and empower local communities. Products and services can be acquired in the village through self-management or through providers of goods and services.

If procurement of goods and services in the village cannot be carried out through self-management, it may be carried out by providers who are deemed capable of assisting the implementation of self-management and meeting the village's needs for goods and services directly and partially. Goods and services management in goods and services The Village Government plans, executes, and/or monitors procurement operations through the Activity Management Team. Self-management is preferable for the procurement of goods and services in the ideal village because it creates independence by maximizing local resources in relation to local communities and local businesses through village-owned enterprises (VOEs) or local village assets in the spirit of mutual cooperation. For instance, everything required for a project must prioritize the village's capabilities. For instance, if the town has a building supply store, the necessary building materials must be obtained there, especially if the store is owned by the VOE, who are village residents. Similarly, as much as feasible of the project's labor force must be drawn from the local community, as this will offer employment prospects for the residents. Because one of the goals of village funds is to provide the villagers with as many employment options as possible. Not enhancing the village infrastructure.

But if it is not possible to do so through the empowerment of the local community because the village lacks sufficient human resources, it can be accomplished by delegating it to vendors to meet all needs, since self-management is defined as the expectation that human resources from villages will be managed independently. The entirety and a portion of self-management depend on ability. The

acquisition of products and services is carried out by providers deemed competent of self-management in whole or in part.

3.3. Procurement Principal Theories

Research related to the procurement of goods and services is supported on the basis of very diverse disciplines. Thus, the field of research is also characterized by the use of various related theories and models and conceptual frameworks. In an extensive review of organizational purchasing behavior research, Buvik (2001) identifies the use of theoretical perspectives that refer to the point of view of sociology (theory of organizational decision making, theory of resource dependence) and economics (agency theory, transaction cost analysis, game theory). In addition, Burgess et al. (2006) also identified the use of theories from sociology (networks between organizations and organizational learning) and economics (transaction costs and agency theory), and they added theories taken from strategic management (a view of company-based resources). Shook et al (2009) conducted a study using 10 different theories, taken from sociology (institutional, resource dependence, networks, organizational decisions, critical), economics (agency and transaction cost analysis), and strategies (source-based views power and strategic choice). They also identify the value of system theory to think about the need for, and the value of, coordinated and collaborative relationships in the supply network. This theory was taken initially from natural sciences (biology and physics), but has been developed for use in management and organizations.

4. The Implementation of Self-Management Method of Goods and Services' Procurement.

Sumbang is one of Banyumas regency's twenty-seven subdistricts. It is located about 12 kilometers northeast of the Banyumas region and shares direct borders with Purbalingga regency in the east, the Pelus river in the west, which is the western border with Baturaden sub-district, Kembaran sub-district in the south, and Perhutani and Mount Slamet land in the north. Sumbang is one of the sub-districts in the Banyumas Regency with the second largest number of villages after the Cilongok sub-district, with up to nineteen villages having significant natural and human resource potential, distinctive and highly prospective landscapes to be developed as alternative tourist destinations to Baturaden. Sumbang District consists of 19 villages consisting of: Kotayasa, Silado, Karangturi, Datar, Karangcegak, Sumbang, Tambaksogra, Kebanggan, Kawungcarang, Karanggintung, Banjarsari Kulon, Susukan, Sikapat, Gandatapa, Limpakuwus, and Kedungmalang.

In terms of goods and services procurement budget absorption, the Sumbang sub-district has a budget absorption rate of 87.48% for phase 1 payout and 95.77% for phase 2 disbursement, indicating that there are still unabsorbed funds. This may be due to incompetence in budget management or reluctance to utilize village finances. Many communities, including Datar village, which is one of the villages in the Sumbang subdistrict, experience difficulties with the acquisition of products and services. On the basis of preliminary observations, the purchase of products and services presents a number of challenges. This was disclosed in a conversation with Mr. Yanuar, the village secretary of Datar, who stated as much. In general, the town still faces numerous obstacles, such as shifting legislation and village leaders who do not completely comprehend. The researcher performed in-depth interviews with the village head, village secretary, head of development affairs, head of the government department, village head of finance, and village assistant regarding this circumstance.

4.1. The stages in self-management procurement method

These are the phases of self-management procurement:

4.1.1 Planning Phase

The planning phase at the commencement of the Village Head's administration begins with the actions outlined in the Village Medium-Term Development Plan, meaning village planning for a period of six years or during the Village Head's term. Annually, a village development plan (pre-village planning discussion) workshop or pre-discussion is held in preparation for the execution of activities during the tenure of the Village Chief. The workshop discussed the proposed activities from the neighborhood association, which were then accommodated, discussed, and ranked/prioritized, followed by the village planning discussion as the determination of the results of the agreement on the priorities, programs, activities, and village development needs to be implemented for one year. This is in agreement with the statement made by the Banjarsari Wetan village secretary, who stated:

"The procedure is initiated by the neighborhood association, followed by the citizens' association, the hamlet, and the village. Then it becomes a scale of priority. Then, do a price study of at least three stores with the lowest price and unit pricing criteria. The price must clearly indicate whether or not tax is included. Then, documentation followed by coordination with the subdistrict credit body followed by the search for a third party. The next stage is to locate an employee. The final step is to create a budget plan in accordance with the requirements established during the village development planning and community meeting. Then, a one-year village development action plan is created.. "

The challenges encountered during the planning phase are a result of the incapacity of the local authority. In terms of drafting a budget plan, the village government's skills and understanding continue to be lacking. As stated by the head of the development affairs department in the community of Limpakuwus:

"Because the expertise of human resources is still poor, budgeting is still complicated. Thus, we still require local government training."

The village secretary of Sumbang Village likewise presented a similar rationale, stating: The village secretary of Sumbang Village likewise presented a similar rationale, stating:

"The village's human resources are not at their best. We are unwilling to work as a result because of our weak skills."

According to the Head of the Banjarsari Kulon village administration division, the following are some of the challenges in developing budget plans that result from the absence of socialization of village fund regulations:

"The community is rarely/never given guidance by the village head regarding the structure and goals of the village fund."

The implementation of self-management follows the creation of the strategy, as will be described below.

4.1.2. Implementation and Handover Phase

When the goods are prepared and in accordance with the agreement, self-management activities are put into practice. The first development operations were carried out by workers, comprising both labourers and artisans. Activities are implemented in accordance with predefined planning.

Following the delivery of goods or services, the purchase of products or services begins. When the goods are prepared and in accordance with the agreement, self-management activities are put into practice. The first development operations were carried out by workers, comprising both labourers and artisans. Activities are implemented in accordance with predefined planning. The village secretary of Datar village provided the following information as an informant:

"During planning, implementation does not go over the schedule."

The amount of work is what determines how long it takes to complete. An average day of work lasts seven hours. A one-hour break is then continued from 13 to 14 o'clock from 8 to 12 o'clock. Weekly labor wage payments are made depending on the attendance list of the employees. The Head of Development Affairs at Kawungcarang said the following:

"Weekly wages paid to employees are used. It varies from employee to employee and is based on things like attendance and signatures."

When purchasing goods and services, a number of issues might occur, such as the formation of fees for transporting things to activity locations that are far away or impossible for vehicles to access. The Head of Development Affairs at Ciberem Village encountered the following issues:

"It can be challenging to assess additional costs when the location is far from the material. No installation cost is required. It is there, but it is only a few hundred meters away, and it never closes. fewer hours are spent working productively."

Additionally, there is the issue of occasionally arriving goods that do not match the contract. According to the community's chairman of village development in Sumbang, As stated by the head of village development of Sumbang village:

"There will always be non-conformity in the acquisition of products and services. in particular, sand and stone. Both the kind and the calibre matter."

Sometimes things happen that don't match up with expectations. When the items arrive, there hasn't been enough thought given to their receipt or handover. The Limpakuwus Village Development Affairs's Chairperson made the following statement:

"The clerk is still too indolent to record the items that arrived, including the receipt. As a result, responsibility is incomplete, inadequate, and challenging."

The tax rates imposed on products and services were the subject of complaints from several village councils. The chairperson of the Limpakuwus village administrative department made the following statement:

"We do not indicate the rate as a percentage when it comes to taxes. As a result, we are asked to obey more. There is a separate institution as a result of the tax. Use the"

version provided by the tax office if there are any variations. I still do not fully comprehend the tax regulations governing the purchase of goods and services."

The implementation of operations is hampered by the subpar performance of local employees. The village of Ciberem's secretary made the following statement:

"What has already happened is that the workforce surpasses the budget plan due to local resources, and the quality occasionally falls short of the target, like when the target of 15 days' work is only accomplished in 20 days."

After the handover and implementation phases, the supervision phase comes next.

4.1.3. Supervision Phase

The Goods and Services Procurement Recipient Committee (PPHP) fulfils its role as a recipient of the outcomes of the procurement of goods and services as well as an examiner of those outcomes.

"If district supervisors are in charge of overseeing the acquisition of goods and services, then PPHP is in charge of overseeing those as well."

Additionally, the village chief is required to oversee the procurement of products and services. The District Government is also responsible for overseeing all village activities, including the procurement of goods and services. The district is a district/city regional apparatus that functions as a regional technical implementer with a designated work area and is led by the head of district. On the basis of interviews with the Limpakuwus village companion, it was determined that the performance of the procurement committee for the acquisition of products and services had not been optimized, as mentioned below.

"Occasionally, supervisors are unable to measure the stuff that has arrived, making coordination and evaluation challenging."

Furthermore, the village can be supervised by a single individual for multiple villages, therefore it is still far from the inspectorate's oversight

4.1.4. Self-Reporting

Accountability includes payments for the implementation of procurement of goods and services in a self-managed manner and/or through a supplier of goods and services under the following conditions: 1) evidence must be approved by the Village Secretary for the validity of the use of evidence. The Village Head is informed of the procurement of goods and services implementation status. The activity manager sends the results of the procurement of goods and services to the Village Head together with the Minutes of Handover of Work whenever the execution of procurement of goods and services has reached 100 percent (the final aim of the work has been met).

As the executor of the village financial manager, the village secretary is responsible for confirming the administration's accuracy and filing administrative complaints. The statement below was given by the village secretary of Ciberem.

"There are still errors in documenting notes and receipts when minutes are frequently not taken. Oftentimes, receipt dates are also wrong."

In addition to delays in administration, incomplete reporting or disbursements are occasionally overlooked. Still, errors occur regularly. The following statement from Datar's chief financial officer states:

"If the minutes are often not made, there are still mistakes in recording notes and receipts. Receipt dates are also often incorrect."

Moreover, despite the fact that the procurement process has been conducted lawfully and in line with the laws, it is sometimes not accompanied by written evidence, which might become an audit finding. If the purchase of goods and services administration method is good but the physical form is not, this will be a finding of the audit.

5. Conclusions and Recommendations

Throughout this time period, procurement of government products and services has frequently been a severe concern at both the national and regional levels of government. Important aspects of the procurement of village goods and services include good and correct planning, the transfer of goods and services, and the implementation of activities in accordance with what has been. Banyumas Regent Regulations 21/2015 and Banyumas regulating the procurement of village government products and services. The Regent Regulation 15/2015 issued by the Inequality governs the down payment that can be used as an activity down payment in relation determined or in accordance with existing planning, as well as physical and administrative accountability.

According to the study's findings, there are still numerous difficulties in the planning, transfer, implementation, oversight, and accountability phases. In the planning phase, the low capacity of the budget plan-making equipment in the community remains a challenge. The Budget plan is utilized to determine how much it will cost to execute an activity. If the budget plan is not ideal, then neither will be the implementation. In addition, funding activities presents challenges. The entire community protested that there were insufficient bailout monies to initiate an activity. There are regulatory differences between to village financial management. The Regent's regulation on the acquisition of goods and services requires a 30% down payment, although the regent's regulation on the financial management of villages has not been regulated.

There are inconsistencies in the completion of the job, resulting in a budget overrun during the handover and implementation phases. In addition, recipients of goods and services procurement results are still unaware of the importance of inspecting and confirming the quality of the goods and services obtained. There were calls from the community for additional, unplanned activities. There is still a lack of coordination between the implementer of activities and the recipient of work outputs in terms of oversight. In addition, there is still an absence of supervisory employees in the village's acquisition of goods and services, preventing oversight from reaching multiple villages. At the reporting stage, there are frequently still delays, inaccuracies, and incomplete administration.

Based on the aforementioned conclusions, the following recommendations can be made:

1. There is a need for technical guidance to the village apparatus who are in a team of procurement of goods and services in a sustainable manner.

2. Whenever challenges arise in the acquisition of products and services, increase cross-functional conversations in villages and subdistricts. At the village and subdistrict levels, cross-sectoral contact has been lacking thus far.
3. The necessity of enhancing understanding of the village apparatus pertaining to the purchase of goods and services regulations relates to administration and the rules of ministerial regulations, regent regulations, and village regulations.
4. Synchronization of government regulations governing the acquisition of goods and services so that regulations at the central, regional, and local levels do not overlap.

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