

# Village Funds: A Study of an Implementation Poverty Alleviation Program in Indonesia

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**Abstract---** *Poverty-alleviation policies seek to increase regional economic productivity thereby contributing to national income for developing countries. As one of the national programs expected to reduce poverty, village funds are expected to directly touch the problem of poverty in rural areas. Based on the needs of each village, this program focuses on the priority of use and benefits that can be received directly by the community. This research will examine the implementation of village funds from 2015 until now in East Java as part of the poverty-alleviation programs. The research used qualitative description, including in-depth interviews, observations and a literature review. As such programs are expected to reduce poverty, the majority of village funds in East Java are dominated by infrastructure with a labor-intensive approach for the poor, so they only have a short-term effect on the process of poverty reduction. Besides the success of the program, it turned out that there was some misuse by persons on the village level.*

**Keywords---** *village funds, alleviation program, implementation review*

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## I. INTRODUCTION

The implementation of regional autonomy has been going on for more than a decade since it was first enacted in Indonesia via Law Number 22 of 1999 and Law Number 25 of 1999. Both regulations have undergone many changes, most recently becoming Law Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments. Regional autonomy not only give authority to regions to manage regional policies but also give them the authority to manage regional finances. The authority is exercised from the regional government down to the village government. The village has autonomy in managing the areas as well as finance in accordance with applicable laws and regulations. The Traditional Village or Village is a legal community unit that has the authority to manage government affairs, the interests of the local community based on community initiatives, original rights or recognized traditional rights that respected in the government system of the Unitary Republic of Indonesia <sup>[1]</sup>.

The regional autonomy emphasized community empowerment efforts and the role of the Village Government as an institution that plays a role in the community and in dealing directly with the community is very important especially for the organizer of development programs. The Village Government participate in the development process by taking responsibility for improve people's welfare which is by utilizing village funds <sup>[2]</sup>. Village fund is funds sourced from the Indonesian Budget (*APBN*) that transferred through the district/city Regional Government Budget (*APBD*) intended for villages. Village fund used to fund governance, development, community development and community empowerment <sup>[1]</sup>. The village fund program is a development programs expected to reduce development problems such as poverty, income inequality, low quality of human development, and increase community empowerment.

The implementation of village fund has taken place since the beginning of the era of regional autonomy with different concept of these funds. The beginning village funds were sourced from the Regional Government Budget (*APBD*) of each region, known as Village Fund Allocation (*ADD*). The implementing regulations for *ADD* differ for each region, different from the implementation of village fund. Since 2015, the government has allocated village fund to villages through the regional treasury. The beginning of an implementation, the allocation of village fund was around 9 trillion Rupiah, but in 2016, it increased by almost 400 percent to 46.98 trillion Rupiah. The budget at the last two years in a row was at 60 trillion Rupiah for all cities/regions in Indonesia.

Village fund management based on community empowerment should be able to increase development in the village, especially the general policy of village funds. Village funds are to fulfill basic need, potential local economic development, and the development of village infrastructure and facility<sup>[3,4]</sup>. This is an accordance with the objectives of the use of village funds, means to improve the welfare of rural communities, improve the qualities of human life and reduce poverty (1). Poverty alleviation programs that increase community participation with a bottom-up approach and community-based project management have been recognized as elements of the development process because they will have an impact at the micro level on local economic development (2,3).

Effectiveness poverty-alleviation policies should increase regional economic productivity thereby contributing national income for developing countries. In addition, poverty-alleviation programs in rural areas are more effective increasing income than households in urban areas {Formatting Citation}. For this reason, in this study, we studied the process and implementation of village funds in Indonesia for three-year period starting in 2015. This study has necessary to done in Indonesia because Indonesia needed has poverty-alleviation program that right on target because village funds have been provided large amount and distributed directly to village. The result of this research supposed to improve regulation of the village funds much better than now. Besides, this result should be decrease the fraud of village funds.

## II. LITERATURE REVIEW

Poverty is a problem in every form of development. Poverty includes the lack of a decent quality of life for people who are below the poverty line, lack of access health and education, and limited business capital. Various poverty-alleviation programs have been implemented in various parts of the world including developed countries. National poverty-alleviation policies can improve economic conditions and regional economies. In the United States, poverty-alleviation programs give priority to income distribution, food supply, health assistance, and housing assistance (4,6). Besides the United States, China also has an agriculture-based poverty-alleviation program. The target group of beneficiaries is the rural poor, especially agribusiness farmers because agriculture is labor-intensive program that is able to absorb a lot of labor (7).

One developing country in Africa, Nigeria has a poverty-alleviation program that is different from developed countries. Studies in Nigeria show the government of Nigeria has a community empowerment-based poverty-alleviation program that facilitates project proposals from each region and representative of community in each region represented. These projects include investments by rural communities in agriculture, education, health care, network infrastructure, distribution of goods, services, training, and skills. Despite having a national body that look for poverty, some researchers in Nigeria have observed that poverty-alleviation programs in Nigeria do not make a significant contribution to the welfare of the poor in Nigeria because the provision of assistance to communities is based on their connectivity and political support (3,8).

In Indonesia poverty-alleviation programs have been implemented since 2000 with various names and different recipient. These programs are direct cash transfer (*BLT*), rice for the poor (*Raskin*), school operational assistance (*BOS*), one-roof school (*Satap*), healthcare insurance (*Jamkesmas*), and the last implemented before the village funds is National Community Empowerment Program (*PNPM Rural*) started in 2013 and ended in 2015 with the funding from the World Bank. Implementation of village funds in Indonesia, especially in Southeast Sulawesi, are considered successful in aligning funds and community priorities, but are considered unsuccessful in their use in environmental preservation because the village fund coverage is less specific when compared to the PNPM program, specifies for environmental preservation under the name PNPM Green (9).

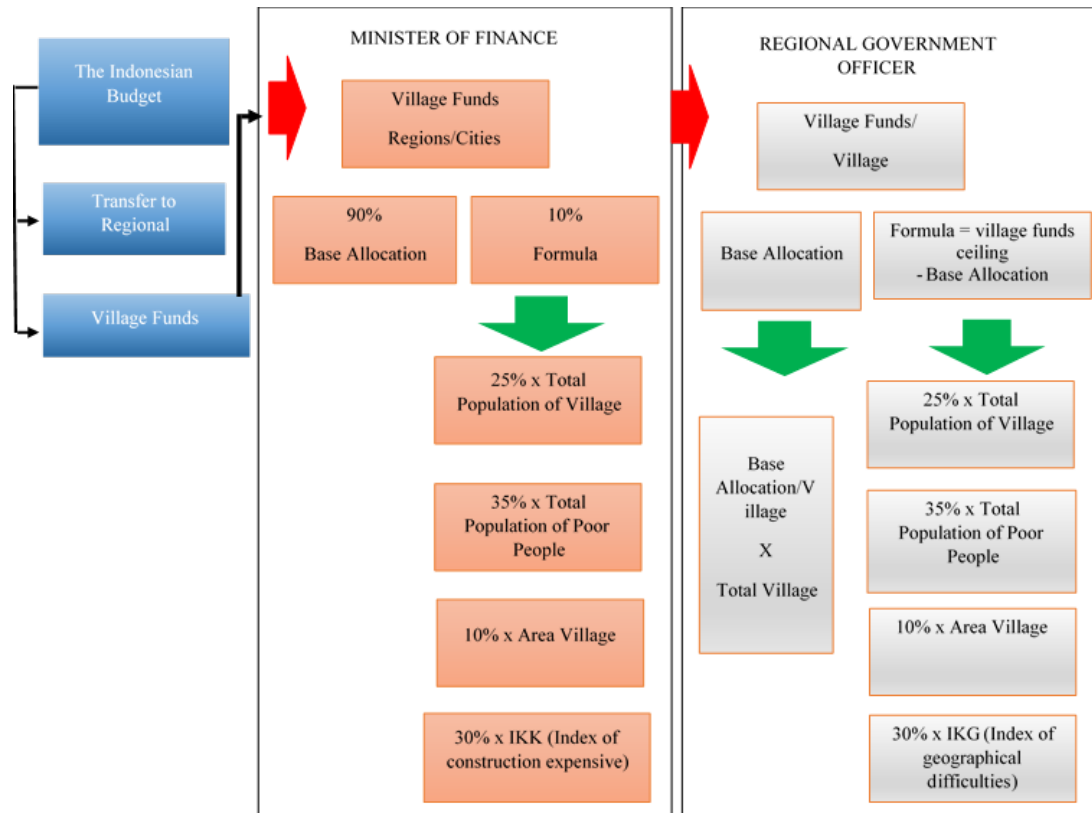
In accordance with the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia No 17 of 2017 concerning Determination of Priority in the Use of Village Funds in 2018, Village Funds is origin from the Indonesian Budget (*APBN*) and allocate to villages for fund governance, development, community development, and community empowerment. These village funds are directly transferred through the Village Budget (*APBDes*), which is the Village Government's annual financial plan. The Village Government administer government affairs and the interests of the local community.

The priority of village funds is finance the implementation of programs and activities or village development and the empowerment of village communities, include products of villages, Village-Owned Enterprises (*BUMDesa*), ponds or reservoir water, and village sports facilities in accordance with village authorities. The results of village funds must be published by the village government for the community in accessible public spaces. In addition, village funds should be used to finance village development to improve the welfare the community, improve the quality of human life and alleviate poverty (1) through several means:

- i. Procurement, construction, development and maintenance of basic infrastructure facilities meet the needs of the residential environment, transportation, energy and information and communication.
- ii. Procurement, development, and maintenance of economic infrastructure facilities realize the village economic granary including agricultural economic efforts for food security, development of superior products in villages and non-agricultural businesses for developing superior products in villages.
- iii. Procurement, construction, development and maintenance of environmental infrastructure facilities meet the needs of natural disaster preparedness, natural disaster management, and environmental preservation.
- iv. Procurement, development, maintenance of other infrastructure facilities in accordance with village authority and stipulated in village meetings.

The process of allocating village funds originates from the *APBN* through transfer to regions as determined the Minister of Finance while the implementation is carried out by the Minister of Villages, Disadvantaged Regions, and Transmigration. The flow of village fund allocations can be seen in Figure 1 below. The determination of the amount of the village budget is based on 90 percent of the basic allocation, that all villages throughout in Indonesia receive the same amount whereas 10 percent of the formula considers of; sum of villagers, sum of poor people, wide of village and index of construction expenses/index of geographical difficulties. The basic allocation received by the village same as nationally while the formula of 10 percent is an additional funding ceiling based on the criteria above. Village funds transferred through the *APBN* to the *KPPN* then the *KPPN* transfers to each village's cash account.

**Figure 1: Village fund allocation**



*Source:* Ministry of Finance (2016)

As a part of national programs expected reduce poverty, village funds expected directly address the problem of poverty in rural areas. Based on the needs of each village, the funds priority of use and benefits can be received directly by the community.

### III. DATA COLLECTION

The research used descriptive qualitative research, that emphasize the quality of the process rather than final result. This descriptive approach emphasizes the individual in understanding and creating his/her daily life. A descriptive qualitative research approach more likely to explore information from sources and respondents directly and interpret in written narrative that easily understood by other communities. Descriptive qualitative research tends to address subjectivity from respondents that able to see a phenomenon from various angles, namely the object or subject of the factor under study. Focus of qualitative research is providing direction during the research process, especially at the time of data collection, by distinguishing data relevant to the research goals. The method used in this study in-depth interviews, observations and a literature reviews.

The purpose of this research, look for process of implementing village funds, descriptive qualitative research approach is appropriate because it aims to gather information during the implementation of activities carried out in the community. This method looks at the process in more depth than just looking at the final result. We use descriptive qualitative methods in-depth interviews to find out the process of implementing village funds in the community from

different perspectives, with different regions and regional policies. With in-depth interviews, researchers not only obtain in-depth information but also unpublished data from respondents. In addition, via interviews, researchers can directly compare the rules of implementing village funds with the actual implementation of village funds. In this study we maintain the confidentiality of our informants' identities, because some informants very worried about the examination and evaluation. We made observations by seeing firsthand the process of implementing village funds in the community. We directly documented and transcribed the interview, as we coded the result (10).

The sampling technique used purposive and snowball sampling methods. Sampling locations are region in East Java that receive village funds. From 38 cities/regions in East Java, 12 samples with different location characteristics were used for this study. The subjects and sources of information for this study were Community and Village Empowerment Regional Services (*DPMD*), Village Head, village apparatus, and the village community. These characteristics were determined based on the highest poverty index and the largest recipient of village fund allocations. The results of purposive sampling determined 12 districts as research locations: Lamongan Regency, Bojonegoro Regency, Kediri Regency, Gresik Regency, Tuban Regency, Pasuruan Regency, Sidoarjo Regency, Madiun Regency, Regency Tulungagung, Blitar Regency, Situbondo Regency and Banyuwangi Regency.

#### **IV. DATA ANALYSIS**

In accordance with the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration No. 16 of 2018, Village Funds prioritized to finance the implementation of programs and activities in the field of village development and empowerment of the village community. Priority of the Village Funds can be used to finance the implementation of cross-cutting priority programs and activities, expected to provide maximum benefits for rural communities in the form of improving the quality of life, improved welfare and poverty alleviation, and improved public services at the village level.

The village funds can be divided according to each field:

i. Village Development Sector

Improving the quality life of rural communities prioritized via financing of basic social services that have direct impact improving the quality of life of the community. The basic social service activities include:

a. Procurement, construction, development and maintenance of basic infrastructure facilities for meet the needs of the residential; transportation; energy; and information and communication.

b. Procurement, construction, development and maintenance of basic social service infrastructure facilities for meet the needs of public health, education and culture.

c. Procurement, construction, development and maintenance of the economic infrastructure of the village community including agricultural businesses for food security; productive-scale agricultural economic business cover the aspects of production, distribution and marketing are focused on the formation and development of superior products of the village and/or superior products in rural areas; and productive-scale non-agricultural economic businesses covering aspects of production, distribution and marketing are focused on the formation and development of leading products of the village and/or superior products in rural areas.

d. Procurement, construction, development and maintenance of environmental infrastructure facilities for meet the needs of preparedness in the face of natural disasters and social conflicts; handling natural disasters and social disasters; and preservation of the environment.

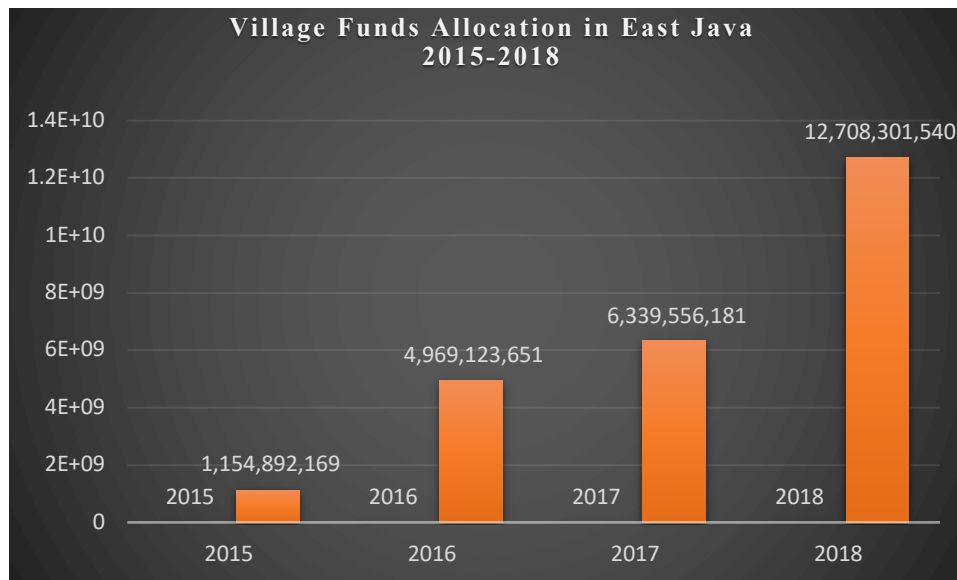
ii. Procurement, construction, development, and maintenance of infrastructure and other infrastructure facilities are accordance with the authority of the village and decided through village deliberations.

- iii. Improving public services at the village level, improving community nutrition and prevent stunting children includes water supply and sanitation; providing supplementary and nutritious food for toddlers; training in monitoring the health development of pregnant or nursing mothers; integrated health center assistance to support activities of periodic health checks for pregnant or nursing mothers; development of village life pharmacies and horticulture products for meet the nutritional needs of pregnant or nursing mothers; development of food security in the village; and other quality of life management activities that are in accordance with the authority of the village and decided in the village deliberation.
- iv. Increasing the welfare of the village community by financing programs and activities are cross-sectoral in order to create sustainable employment opportunities, increase economic income for poor families and increase village income, via products, Village-Owned Enterprises (*BUMDesa*), reservoir water, and village sports facilities in accordance with the village's authority. Village sports facilities' development is business unit managed by the Village-Owned Enterprises (*BUMDesa*).
- v. Other community welfare improving activity that are accordance with the authority of the village and decided through village deliberations.
- vi. Poverty alleviation is prioritized via the implementation of cash-intensive programs and activities to provide employment. Cash intensive labor activities managed by utilizing natural resources, technology, and human resources. For instance, for human resources at least 30% (thirty percent) of village fund financing used to pay village community wages in order to create employment. Work payments are made daily or weekly. Cash-intensive activities are not carried out during the harvest season.

The aims for this research to determine the suitability of the implementation of village funds in East Java based on the Regulation of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration, 12 sample districts were chosen: Lamongan Regency, Bojonegoro Regency, Kediri Regency, Gresik Regency, Tuban Regency, Pasuruan Regency, Sidoarjo Regency, Madiun Regency, Tulungagung Regency, Blitar Regency, Situbondo and Banyuwangi Regency. To maintain the confidentiality of our informants, we did not mention the names and positions participants. Our resource persons include Community and Village Empowerment Regional Services (DPMD) officers, the village head and village recipients in the sample districts and the community as well as other persons in the community who are involved indirectly.

Village funds in East Java began in 2015 with an allocation of Rp. 1,154,892,169,000, intended for 29 regions and one municipality. In line with the commitment of the Central Government to increase village funds, each year the number of APBN allocations for village funds is increasing: in 2016, Rp. 4,969,123,651,000, - in 2017 Rp. 6,339,556,181,000, - and in 2018 Rp. 12,708,301,540,000, -. The commitment of the government to make village funds part of the poverty alleviation programs shown by increasing in the allocation of village funds from the first implementation (see Figure 2).

**Figure 2:** Village funds allocation in East Java 2015-2018



**Source:** Minister of Finance, Minister of Villages, Development of Disadvantaged Regions and Transmigration & other; processed by authors (2019)

Process of implementing village funds starts from determining the allocation of village funds by the government with the criteria of population and location access. For regions where difficult access, the village funds determined quite high. The distribution mechanism from the *APBN* channeled to the regional treasury accounts through the Treasury Office in the Regency Level (*KPPN*), after they are channeled to each village cash account in stages. There are differences in the stages of disbursement of village funds. In 2015, the disbursement of village funds was carried out in three stages; 40%, 40% and 20%, In contrast, in 2016-2017 the disbursement of village funds was carried out in two stages, 60% and 40%, and in the last two years, (2018-2019) funds were disbursed in three stages: 20%, 40% and 40% with each requiring a report on the realization of the previous stage of village funds. For the first phase-disbursement, the village must have a Village Budget (*APBDes*) and the realization of the previous year's village fund. However, for the second and third tranche of funds disbursement, they must be report the realization of village fund activities.

A Village Budget (*APBDes*) is one of the most important variables in implementation village funds. The *APBDes* contains budget for village development planning activities, start from infrastructure, employee expenditure, empowerment, governance and source of village income. An *APBDes* formed from village planning, at the beginning of the Village Head's administration. All components of the village community consist of the Village Government, Village Consultative Body (*BPD*) and the Community formulate village goals and development for five years, that called Medium-Term Village Development Plan (*RPJMDes*). The Medium-Term Village Development Plan is an elaboration of the vision and mission of the Village Head and must be immediately formed at the time of the Village Head and approved by Village Consultative Body (*BPD*). Then the *RPJMDes* elaborated through the annual Government Village Work Plan (*RKPDDes*). After the Government Village Work Plan (*RKPDDes*) formed, the *APBDes* prepared for budget details and allocation. After the *APBDes* compiled, a copy submitted to the Community and Village Empowerment Regional Services (*DPMD*) office. Some regencies in East Java used application programs to input realizations and *APBDes*, that *DPMD* can supervise eligibility requirements online for a village to get village funds.

In addition, the *APBDes* as the basis for implementing village funds at the village level have several regulations. Regulation distribution and funding of village funds is overseen by the Minister of Finance Regulation, the mechanism for the use and priority of funding is governed by Regulations of the Minister of Villages, Development of Disadvantaged Regions and Transmigration while regulation on financial management and *APBDes* is governed by Minister of Home Affairs Regulations. The regulations made by the three ministries change each year so the village must adjust every year. Otherwhile regulations from the Ministry, each regency reaffirms priority of village funds according the needs of each region in the Regional Regulation. This Regional Regulation also adjusts the Regulations above: if there is a change, then the regulations will automatically undergo revision. The executant at the village level often find difficult to keep up with any changes the laws and regulations. When each person at the village level begun to understand the rules, a new rule reappears. Although they realize this as a step to improving the system and the quality of the implementation of village funds, limited resources at the village level remain obstacles in the community. In fact, the Village Head compare with other national poverty-alleviation programs have been completed, such as the National Program for Community Empowerment (*PNPM Mandiri*). Although the *PNPM Mandiri* budget smaller than village funds budget, the implementation rules and benefits received directly by the community quite large. Actually the executant at the village level wants if the program runs well they will continue it, not replace with a new program and new rules. The Village Heads trust permanently regulations which unchanged and easily understood for people with weak education made programs could be easy to implemented. In East Java, most of the village apparatus have high school education, but for areas with limited human resource access such as in the archipelago or far away from the cities, education of the village apparatus limited. The ever-changing regulations make village apparatus have to relearn these rules. They said that had to learn for the village funds program every year, including the rules, implementation and reporting.

The results of village fund activities in East Java mostly carried out for development and empowerment activities to government and the economic sector. Development activities are dominant in infrastructure development such as the construction of educational buildings, maternity building, integrated healthcare center buildings, roads and pathways, retaining walls and other infrastructure facilities. Empowerment activity used for community capacity training, while the economic field for *BUMDes*' capital participation. Infrastructure development dominant in the community because the field can be seen directly, moreover, it also has political value for the Village Head. If the Village Head wants to be considered successful, or be nominated as village head, the realization of infrastructure can be physical added value. In addition, the *BUMDes*, one of the sources of economic support at the village level, has not yet fully developed. *BUMDes* is an institutions established by the village as one of the cantilever of economic activity at the village level. *BUMDes* is a village-owned business entity that manages economic sectors at the village level, such as savings and loan business, rent or lease, souvenir center, village tourism management, restaurants or cafes and the other businesses. At the beginning of the implementation of village funds in 2015, some village funds were allocated to *BUMDes*' capital. *BUMDes* expected develop village, that supported sectors of the rural community's economy and one of the sources of employment in the village because the proceeds from profits of the *BUMDes* not only included as capital participation but also a source of income to the *APBDes*. Of each of the regions we visited, majority stated only 40 percent of *BUMDes* in their regency were functioning well, the other 60 percent only had administrators but did not operate well. Several problems are the lack of management in the *BUMDes*, marketing products of *BUMDes*, limited variation and innovation products and there is no sustainability supervision. Some *BUMDes* managers have main activity so they do not focus on managing *BUMDes*. In other, product from *BUMDes*



such as food and beverage have marketing constraints. Marketing of *BUMDes* products limited to local region and tourists who visited the area.

The most widely owned *BUMDes* businesses are saving and borrowing unit, leasing, trading (souvenirs and processed products), sports building, and tourist villages. Some of the problems faced by *BUMDes*, both delivered by *DPMD* or the village, are a lack of guidance and data collection by the regional government. *BUMDes* data collection needed to find out the activities and properness *BUMDes* in each village. At first the *BUMDes* was established because of the priority asserted by the Government in the village fund regulation at the beginning of its implementation prioritized equity participation in *BUMDes*. Some *BUMDes* that run quite well because *BUMDes* management at the village level are quite strong, while some *BUMDes* do not develop because of poor management skills.

During the implementation of the village fund, the village fund reporting system underwent evaluation and development every year. At the beginning of its implementation, reporting on village funds used a manual system, including accountability reports and realization of village funds. With the development of an online integrated financial system, village fund reports have used Village Financial System (*Siskeudes*) or Village Information System (*SID*). For some areas in East Java, the village financial system (*Siskeudes*) can be accessed directly by anyone through the website, but the others limit access to financial reporting. Routine reporting of the use of village funds is made to the sub-district officer and *DPMD*.

To oversee the implementation of village funds, activities are monitored by the sub-district and *DPMD*. The sub-district and *DPMD* are only those supervising and providing guidance for the implementation of village funds, while the evaluation is carried out by the Regional Inspectorate, the Provincial Financial and Development Supervisory Audit Agency (*BPKP*) and the Supreme Audit Agency (*BPK*). Due to limited resources and the large number of villages in one regions, coaching is carried out on average twice a year using a village sample. Likewise, evaluations and inspections are only done with a sample of villages not carried out as a whole village in one district.

Even though the implementation of village funds has fairly strict rules and principles, in their implementation there is still fraud or misuse of funds. Problems that often occur in East Java are administrative flaws, such as recording financial statements, incorrect accounts in the financial system, delays in paying taxes, and the existence of remaining Financial Surplus (*Silpa*). As for problems handled by the *BPK* in the form of refunds, there is a mark-up in the implementation of infrastructure development, and there are funds that have been disbursed but not realized because it be used treasure's benefits. Some cases have entered the realm of law with a suspect Village Head. The results of interviews and field visits show that all villages stated that there were no violations or misuse of funds in their places. In accordance with statements from *DPMD* regarding the number of cases involving village heads, the responsibility and the proxy for the budget user is the Village Head, while *DPMD* is only a facilitator and guide.

The limitation of this research is that time is too short to conduct research in Indonesia, as the result that, researcher merely to collect data in 12 regencies in East Java. In addition, difficulties in approval research fields as also make this study limited to areas that are easy to access. For the next research, researchers should access the study area with scattered locations which are quite difficult to reach. Besides that, the next research should to there out Java island.

## **VI. STUDY RESULTS, SUMMARY AND CONTRIBUTION**

Village funds in East Java, in accordance with the results of observations and interviews have been running from 2015 to 2019. The implementation of village funds in East Java began in each village with village deliberations per the preparation of the *RKPDes* and *APBDes*. *APBDes* are the basis for villages to implement village funds. Each year,

the village must adjust to the regulations of the Minister of Villages, Development of Disadvantaged Regions and Transmigration and the Minister of Home Affairs thereafter, village holds a meeting to implement village funds and propose priority developments carried out using these funds. In East Java, most village funds are used to finance infrastructure development, as this is easier to see directly and easier for the reporting system.

The problem that arises is transparency. Details of the use of funds are not always conveyed to the public in detail. Fund transparency is only reported globally via bulletin boards, banners and inscriptions of activities, hence public monitoring cannot happen optimally. In addition, the implementation of village funds in the areas studies is not integrated with other poverty-alleviation programs, so there is no synergy between programs. Village funds in East Java are mostly used for infrastructure development. After the infrastructure is fulfilled, funds are used for other activities such as empowerment and equity participation of the *BUMDes*. Another problem that arises with the implementation of village funds is the change in rules every year, so that the community must always adjust and relearn new rules every year. In addition, there often fraud during the infrastructure construction such as mark-ups, no realization of activities, rushed village funds by persons at the village level. Mistake that often occur and need to be minimized are administrative fault. For this reason, monitoring is needed in the community as the subject of the recipient of village funds and ongoing guidance from *DPMD* for executant at the village level.

Our suggestion for the results of this study, especially for the government, is for regulations that apply equally from the start of implementation because human resources at the village level vary by location. In addition, comprehensive monitoring and evaluation between the community and related institutions are also needed for the sake of transparency not for the inspectorate and the BPK or BPKP. Synergy between village funds and other poverty-alleviation programs at the village level is also needed because this can be implemented in the whole community.

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