



Analyzing the Effectiveness of Village Fund Utilization in Mengkait Village, South Siantan, Anambas Islands Regency

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Abstract. *This study aims to analyze the effectiveness of the use of Village Funds in Mengkait Village, South Siantan District, Anambas Islands Regency, Riau Islands Province. The Village Fund is a strategic policy of the government in order to accelerate the development and empowerment of village communities, so it is necessary to evaluate the extent to which the funds are used appropriately and effectively. The research approach used is qualitative descriptive with data collection techniques through in-depth interviews, observations, and documentation of informants consisting of village officials, community leaders, and beneficiary communities. This study uses four indicators of effectiveness, namely accuracy of timing, accuracy of cost calculation, accuracy in measurement, and accuracy in thinking. The results of the study show that the use of Village Funds in Mengkait Village in general has been quite effective. The timeliness of the implementation was largely achieved, although some activities experienced delays due to weather and logistical factors. In terms of cost calculation, the village government has prepared the budget in a participatory and transparent manner, although there have been some adjustments due to price changes in the field. Accuracy in measurements shows that physical activities have been carried out in accordance with the technical plan, although there is still a need for increased supervision and accuracy in implementation. Meanwhile, precision in thinking is reflected in program planning that starts to be based on data and the real needs of the community, although not completely visionary or long-term. The village government has shown progress in implementing the principles of good governance and village development management. In conclusion, the effectiveness of the use of Village Funds in Mengkait Village has reached a fairly good level. To increase effectiveness in the future, it is recommended to increase the capacity of village officials, strengthen the monitoring and evaluation system, and actively participate of the community in all stages of Village Fund management.*

Keywords: *Community Participation, Effectiveness, Village Fund, Village Government, Village Planning.*

1. INTRODUCTION

Village development is one of the top priorities in the national development agenda (Wastiti et al., 2020). The Government of Indonesia has allocated the Village Fund as a policy instrument to improve the welfare of village communities, reduce development gaps, and strengthen village independence (Aprilia Hapsari et al., 2021). This Village Fund, which is from the State Revenue and Expenditure Budget (SREB), aims to support various development and empowerment activities for village communities (Hasibuan et al., 2022). Mengkait Village, which is located in South Siantan District, Anambas Islands Regency, Riau Islands Province, is one of the villages that receives Village Fund allocations every year. As an archipelago that has unique geographical characteristics, the effectiveness of the use of Village Funds in Mengkait Village is an interesting aspect to be researched (Mikhael, 2022). It is important to know the extent to which the use of the Village Fund has had a positive impact on the local community.

The effectiveness can be measured from various aspects, including planning, implementation, and evaluation of funded programs. Ideally, the Village Fund is used to improve infrastructure, basic services, economic empowerment, and strengthen community capacity. However, in practice, various obstacles are often found that can affect the effectiveness of the use of these funds. One of the main challenges in the use of Village Funds is the limited capacity of village officials in planning and managing budgets in a transparent and accountable manner (Yusuf et al., 2024). Without good management, the Village Fund has the potential to not achieve the expected goals and can even cause irregularities in its use. Therefore, it is important to examine how effective the use of Village Funds in Mengkait Village can be an example for other villages (Mahriadi et al., 2021).

The community participation factor is also an important aspect in determining the effectiveness of the use of Village Funds (Hanasi et al., 2024). Successful programs usually involve the community in the process of planning, implementation, and evaluation. However, the level of community participation in various villages is not always optimal, including in Mengkait Village (Moridu et al., 2023). Low levels of awareness and community involvement can hinder the success of planned programs. From the infrastructure aspect, the Village Fund should be used to build and repair public facilities such as village roads, bridges, clean water facilities, and educational facilities. However, there are times when the allocation of funds is not balanced between infrastructure development and community empowerment. Therefore, an evaluation is needed on how the priority of using Village Funds in Mengkait has been determined (Saifudin Yahya et al., 2023).

Economic empowerment of village communities is also the main goal of the Village Fund. Programs such as business capital assistance for Micro, Small, and Medium Enterprises (MSMEs), skills training, and strengthening village-owned enterprises (BUMDes) are expected to improve the community's economy (Rahim & Nufus, 2021). However, challenges in the implementation of this program are often related to the lack of competent human resources in the management of village-based businesses. Transparency and accountability in the management of Village Funds are key factors in ensuring the effectiveness of its use. Clear financial reporting that is accessible to the public can increase public trust in the village government (Melala et al., 2024). However, in some villages, the reporting system is still not optimal, so it is prone to misuse of funds.

External factors such as difficult geographical conditions also affect the effectiveness of the use of Village Funds in Mengkait (Wenas et al., 2021). As an archipelagic area, the transportation and distribution of materials for infrastructure development becomes more

expensive and requires more careful planning so that there is no waste of budget. In the context of regulations, central and regional government policies related to the management of Village Funds continue to undergo changes and improvements (Melala et al., 2024). The village government is required to always adjust to the applicable regulations so that the management of funds remains in accordance with the established procedures (Al Asy'ary & Sundari, 2022).

The existence of supervision from various parties, both from the central government, regional inspectorates, and the community, is also a factor that affects the effectiveness of the use of Village Funds. Strict supervision can prevent potential irregularities and ensure that funds are truly used for the benefit of the community (Musa & Muhani, 2023). This study aims to examine the effectiveness of the use of Village Funds in Mengkait by looking at various indicators such as planning, implementation, transparency, community participation, and its impact on village development. With this research, it is hoped that it can provide useful recommendations for village governments in improving the effectiveness of Village Fund management (Aprilia Hapsari et al., 2021).

Through this research, it is hoped that the main factors that are obstacles in the use of Village Funds can also be found, so that strategies can be formulated to overcome existing problems (Manar & Alfirdaus, 2023). Thus, the Village Fund can provide maximum benefits for the people of Mengkait Village. In addition, the results of this research can be an evaluation material for local governments and the central government in designing policies related to the management of Village Funds that are more effective and efficient. With better policies, it is hoped that the Village Fund can really be an instrument to improve the welfare of the village community (Aziza & Srimarchea, 2023).

Overall, this research has considerable significance in efforts to increase the effectiveness of the use of Village Funds, not only in Mengkait Village but also in other villages in Indonesia. With this research, it is hoped that it can make a real contribution to the development of better and sustainable village development policies (Sakdiyah & Salahudin, 2022). In conclusion, the effectiveness of the use of Village Funds is highly dependent on various factors, including careful planning, good implementation, community participation, and strict supervision. Therefore, the evaluation of the management of the Village Fund in Mengkait is an important step to ensure that the fund truly provides benefits to the community (Asurah & Wibawani, 2023).

By understanding the various factors that affect the effectiveness of the Village Fund, it is hoped that more innovative and strategic solutions can be found to improve the management of the fund. Thus, the main goal of the Village Fund is to improve the welfare of the community and village development can be truly achieved.

2. LITERATUR RIVIEW

Efektivitas Program

Budget use effectiveness refers to the extent to which the program's goals and objectives are achieved with the resources that have been used. Effectiveness is measured by the level of achievement of outputs and outcomes of a program or activity (Mustaqim, 2023). Indicators of effectiveness include:

- Compatibility between planning and realization of the use of funds,
- The quality of the results of the activity, and
- Benefits of activities for the community

Village Fund

Village Funds are budget allocations sourced from the State Revenue and Expenditure Budget (SREB) that are designated for villages and channeled through the district or municipal Regional Revenue and Expenditure Budget (APBD). These funds are utilized to support village governance, development implementation, community guidance, and community empowerment (Andri & Ilosa, 2022). In accordance with Law No. 6 of 2014 concerning Villages, the primary objective of the Village Fund is to enhance the welfare and quality of life of rural communities by improving public services, reducing poverty, and promoting local economic development.

Effectiveness of the Use of Village Funds

Effectiveness is generally associated with the efficiency of achieving goals, whether they are individual, group, or organizational objectives. It is defined as a metric that indicates the extent to which targets such as quantity, quality, and time have been successfully met (Afriza & Hidayat, 2023). The greater the percentage of the target achieved, the higher the level of effectiveness. Effendy further explains that effectiveness serves as an indicator of success in achieving predetermined goals, functioning as a benchmark to evaluate whether the intended outcomes have been realized as planned. According to (Alzagladi et al., 2022): the criteria for measuring effectiveness include production output, efficiency, satisfaction, adaptability, and sustainability. Duncan identifies several indicators for assessing effectiveness, including goal

attainment, integration, and adaptation. Based on these perspectives, the effectiveness of village fund management can be assessed through several key aspects: (a) Goal Achievement village fund utilization is considered effective if it aligns with the community's priority needs, thus enabling the achievement of planned objectives; (b) Timeliness the distribution and use of funds are carried out in accordance with the scheduled implementation timeline; (c) Benefit Realization the village funds are effectively utilized by the community as the program's beneficiaries; and (d) Outcome Alignment the results of village fund utilization correspond to the expectations of the local population.

Theories Good Governance

Good governance is the basis for managing village finances effectively. The main principles of good governance include:

- Community participation,
- Transparency and accountability,
- Efficiency and effectiveness,
- Law enforcement, and
- Responsiveness to community needs.

Prinsip-prinsip ini menjadi indikator untuk menilai sejauh mana pengelolaan Dana Desa dijalankan secara profesional dan berpihak pada kepentingan publik.

These principles are indicators to assess the extent to which the management of the Village Fund is carried out professionally and in the public interest.

3. RESEARCH METHODS

This study uses a qualitative approach with a descriptive type of research. This approach is used to obtain an in-depth picture of the effectiveness of the use of Village Funds in Mengkait Village. Qualitative research aims to understand social phenomena from the perspective of participants and explain reality holistically. This research was carried out in Mengkait Village, South Siantan District, Anambas Islands Regency, Riau Islands Province. The implementation of the research includes the observation stage, interviews, and documentation. Data Collection Techniques are carried out by means of in-depth interviews: To explore the understanding, perception, and experience of informants on the use of Village Funds. Observation: Conducting direct observation of physical and non-physical development activities funded by the Village Fund, and Documentation study: Reviewing official documents as administrative evidence of the use of the Village Fund. Data Analysis techniques use an

interactive analysis model according to Miles and Huberman (1994) which consists of three main stages, Data reduction, Data presentation and Conclusion drawing and verification.

4. RESULTS AND DISCUSSION

Mengkait Village is one of the villages located in South Siantan District, Anambas Islands Regency, Riau Islands Province. This village has quite good natural and community potential, especially in the marine and fisheries sectors. As a village that receives Village Fund allocations every year, Mengkait Village has an important role in organizing participatory and sustainable development. This research was conducted to examine how the Village Fund is used and the extent of its effectiveness in supporting development in the village. This section presents the results of research findings based on observations, in-depth interviews, and documentation studies in the field. The discussion focused on four main indicators of the effectiveness of the use of the Village Fund, namely: accuracy of timing, accuracy of cost calculation, accuracy in measurement, and accuracy in thinking. These four aspects are analyzed to find out whether the implementation of activities funded by the Village Fund has achieved the planned goals and provides real benefits to the community.

The findings are presented descriptively based on informant narratives and document data, then analyzed by comparing practices in the field with effectiveness theory, good governance principles, and regulations related to the management of Village Funds. With a qualitative approach, this discussion not only emphasizes quantitative achievements, but also captures the process, social dynamics, and quality of community involvement in each stage of program implementation. The analysis was carried out in depth to provide a comprehensive understanding of the extent to which the Village Fund has been used appropriately and effectively in Mengkait Village.

Accuracy of Timing

Based on the results of interviews with village officials and documentation of activities, most of the Village Fund programs in Mengkait Village are carried out according to the schedule set in the RKPDes. However, there are several physical development activities such as concrete rebates and environmental road repairs that have been delayed due to extreme weather factors and delays in the distribution of building materials. Coordination between the village and the implementation of the activity is still less than optimal in terms of logistics readiness. However, non-physical activities such as training and community empowerment tend to be carried out on time because the timing is more flexible. In general, the implementation of the program is within a reasonable time span that can still be tolerated by

the community. Timeliness is also influenced by the readiness of implementing human resources at the local level. The village has begun to prepare a schedule of activities in more detail in the RKTL (Follow-up Work Plan). This shows that there are efforts to improve from year to year. However, supervision of the timeline still needs to be improved.

Accuracy of Cost Calculation

The budget allocation for each activity in Mengkait village has been carried out based on village deliberation and needs analysis. At the time of implementation, there were several cost differences in several activities due to fluctuations in the price of goods, especially building materials. Budget planning in the APBDes and RAB (Cost Budget Plan) documents has not fully taken into account the potential for annual price increases. Even so, no indication of waste or misuse of funds was found. The village government has implemented the principle of efficiency by maximizing the use of local resources such as labor from the local community. In financial reporting, the compatibility between the realization and the budget is quite good, although there are minor differences that can be explained administratively. The verification and evaluation process of the budget is carried out periodically by the BPD. The involvement of the village treasurer and the implementation team is crucial in maintaining the accuracy of this budget. Awareness of the importance of cost transparency is also starting to increase.

Accuracy in Measurement

The implementation of physical development such as drainage, roads, and posyandu, the accuracy of the size of the building is generally in accordance with the technical standards set in the planning. This is supported by the existence of RAB documentation and technical drawings. Some activities whose measurement results are not optimal due to the limitations of measuring equipment and technical personnel in the field make there is accuracy in measurements. The village government has involved technical personnel from the sub-district to ensure the volume and dimensions of work as planned. Community participation in supervision also helps minimize measurement errors. For non-physical programs such as skills training, output measurement is often qualitative, for example through the number of participants and participant satisfaction. Not all activities have standardized measurement indicators, especially in empowerment activities. Efforts to improve measurement accuracy are still needed, including training for activity implementers. Even so, the majority of the activities observed had an acceptable level of accuracy and provided real benefits.

Precision in Thinking

Accuracy in thinking can be seen from how village officials and activity implementers are able to adjust the Village Fund program to the real needs of the community. In village deliberations, the aspirations of the community are studied and prioritized rationally and based on data. The selection of activity programs shows an awareness of the urgency of development, such as focusing on access to basic infrastructure and economic empowerment of fishing communities. Even so, not all programs consider the long-term impact or potential for village innovation. Some policies are still reactive and less strategic. Village officials began to show an increase in the capacity of analytical thinking in compiling budget priorities. The use of village data such as IDM (Village Building Index) and mapping of village potential is one of the indicators of appropriate thinking in decision-making. Training and technical guidance from village facilitators also play an important role in encouraging an evidence-based mindset. In general, the village shows progress towards a more systematic and directed thinking in the use of Village Funds.

Based on the four effectiveness indicators studied, timeliness, cost accuracy, measurement accuracy, and accuracy in thinking, it can be concluded that the use of Village Funds in Mengkait Village has been carried out quite effectively. Although there are still some technical and administrative obstacles, efforts to increase the capacity of village government, transparency, and community participation are the main supporting factors for this effectiveness. In the future, improvements to strategic planning and supervision systems need to be improved to maintain accountability and optimize the use of Village Funds.

Table 1. Results of Research on the Effectiveness of the Use of Village Funds in Mengkait Village

Yes	Effectiveness Indicators	Key Findings	Effectiveness Rate	Information
1	Accuracy of Timing	Most of the activities were carried out as scheduled, there were weather & logistical constraints.	Quite Effective	Non-physical activities are on time, physical there is a slight delay.
2	Accuracy of Cost Calculation	The budget is prepared by deliberation, there is a small difference due to price fluctuations.	Effective	No waste, transparent and accountable reporting.
3	Accuracy in Measurement	The size of the physical project is according to the RAB, technical supervision is not optimal.	Quite Effective	Better technical training and measuring tools are needed.
4	Precision in Thinking	Planning is based on data and the needs of citizens, but it is still pragmatic.	Quite Effective	It has been thinking strategically, but it has not been comprehensive in the long term.

Source: Researcher, 2025

Based on the table above, the accuracy of the timing of village fund activities is carried out mostly according to the schedule specified in the RKPDes. However, some physical projects such as road repairs and drainage construction have been delayed due to weather conditions and logistical obstacles in the archipelago. Nonetheless, no activities were significantly delayed. The accuracy of the cost calculation in the activity budget has been prepared through village deliberation and outlined in the RAB document in a participatory manner. Even though there is a small difference due to changes in the price of building materials, the realization of the budget remains within reasonable limits and can be accounted for. The village government shows transparency in financial statements. Accuracy in measurement in general, the results of the construction are according to the planned size. However, the limitations of measuring instruments and technical personnel cause some activities to not be measured precisely. There is a need for capacity building and technical supervision by the sub-district or village assistants. Accuracy in thinking the village government began to show the ability to formulate programs based on community needs, such as basic infrastructure and economic empowerment. However, some programs are still short-term and not yet based on a vision of sustainable development.

5. CONCLUSION

Based on the results of research and analysis of the effectiveness of the use of Village Funds in Mengkait Village which is reviewed from four indicators, it can be concluded as follows:

- a) **Timeliness:** Most of the programs funded by the Village Fund have been implemented according to the schedule set out in the village planning document. Despite the slight delays due to technical constraints and external factors such as weather, the village government still tried to maintain the timeliness of implementation through proper coordination and rescheduling.
- b) **Accuracy of Cost Calculation:** The calculation of the activity budget has been carried out through village deliberations and is outlined in the RAB quite well. There are some differences due to price dynamics in the field, but they do not affect the overall effectiveness of the program. The village has shown a commitment to the principles of efficiency and transparency in budget management.
- c) **Accuracy in Measurement:** Most physical activities demonstrate a fit between the plan and the work output based on size and technical volume. However, there is still a need to increase the technical capacity of implementers and measuring tools so that supervision and accuracy can be improved, especially for infrastructure development activities.

- d) Precision in Thinking: The village government has been able to design and choose programs rationally and according to the needs of the community. A strategic and data-driven mindset is beginning to be applied in the planning process, although in some respects it is still pragmatic. Support from village assistants also encourages the increase of collective thinking capacity in decision-making.

In general, it can be concluded that the use of Village Funds in Mengkait Village has been running effectively, although there are still some technical and administrative challenges that need to be addressed. Increasing the capacity of village officials, community involvement, and strengthening the supervision system are the keys to increasing the effectiveness of the Village Fund in the future.

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