

## **THE EFFECTIVENESS OF VILLAGE REVENUE AND BUDGET EXPENDITURE (APB DESA) IN INCREASING THE STATUS OF DEVELOPMENT VILLAGE INDEX (IDM)**

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### **ABSTRACT**

Among the success factors of development through village funds can be reflected from the development of village independence status as measured through the Development Village Index (IDM). IDM is a Composite Index formed from the Social Resilience Index (IKS), Economic Resilience Index (IKE) and Village Ecological Resilience Index (IKL), which is prepared to support the government's efforts in dealing with the alleviation of Disadvantaged Villages and increasing Independent Villages. Koto Mesjid Village has succeeded in increasing its status to become an Independent Village since 2020. This research aims to describe the influence of the Village Revenue and Budget Expenditure (APB Desa) in increasing the status of Development Village Index of Koto Mesjid Village using qualitative research method through data collection techniques by interviewing several village officials and literature study. The interview results indicate that the realization of Village Revenue and Budget Expenditure (APB Desa) has effects on increasing the status of the Development Village Index of Koto Mesjid Village, by implementing various village development programs.

**Keywords:** Village Revenue and Budget Expenditure (APB Desa), Development Village Index (IDM), Village Development, Koto Mesjid Village

### **INTRODUCTION**

Villages are the smallest part of the government structure of the Republic of Indonesia. Based on the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 21 of 2020, Villages are villages and traditional villages or referred to by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that have the authority to regulate and managing government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

According to UUD number 32 of 2004, village finances are all basic rights and obligations that can be valued in money, as well as everything, whether in the form of money or goods that can be made into village property, related to the implementation of rights and obligations. The rights and obligations referred to give rise to village income, expenditure and financial management. Furthermore, regarding the implementation of UUD number 32 of 2004, it can be linked to the issuance of Village Law no. 6 of 2014 concerning Villages.

With the publication of the Law on Villages, it further clarifies the existence of village government structures within the framework of the Unitary State of the Republic of Indonesia. In this regulation, it is stated that villages have the authority to regulate and manage government affairs, the interests of local

communities based on community initiatives, original rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia. Thus, it can be said that each village has the right to determine its village policies and develop the potential in its village independently. Usually the village government determines village policies by considering the APBDes it has.

With the presence of the Village Fund, it is hoped that each village will be able to improve the status of its village to become an independent village in the fields of social resilience, economic resilience and environmental resilience. The ability and success of villages in increasing their independence can be measured through IDM as stated in the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 2 of 2016 concerning the Developing Village Index.

The Village Development Index or what is called IDM is a Composite Index formed from the Social Resilience Index, Economic Resilience Index and Village Ecological Resilience Index. This definition is contained in Article 1 point 8 of the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia (Permendesa PDTT-RI) Number 2 of 2016 concerning the Developing Village Index. The concept is that to move towards a developed and independent village requires a sustainable development framework. Social, economic and ecological aspects are forces that complement each other and maintain the Village's potential and capabilities for the welfare of the Village community.

The Developing Village Index classifies villages into five (5) statuses, namely: (i) Very Disadvantaged Villages; (ii) Disadvantaged Villages; (iii) Developing Village; (iv) Advanced Village; and (v) Independent Village. The Village Classification is to show the diversity of character of each Village in the score range of 0.27 – 0.92 on the Developing Village Index. The classification into 5 Village statuses is also to sharpen the determination of Village development status as well as recommendations for necessary policy interventions. The following are Village statuses classified based on thresholds:

**Table 1.1** Village Status Based on Threshold (Score)

N o	Village status	Threshold
1	Very Disadvantaged Village	$IDM \leq 0.4907$
2	Disadvantaged Village	$0.4907 < IDM \leq 0.5989$
3	Developing Village	$0.5989 < IDM \leq 0.7072$
4	Advanced Village	$0.7072 < IDM \leq 0.8155$
5	Independent Village	$IDM > 0.8155$

*Reference: Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration of the Republic of Indonesia Number 2 of 2016.*

Table 1.1 shows the classification of village status with the aim of determining development status and recommending policy interventions that need to be carried out. So that the approaches and interventions applied to the status of Very Disadvantaged Villages, Disadvantaged Villages, Developing Villages, Developed Villages and Independent Villages. Developing Villages are related to situations and conditions in the status of Disadvantaged Villages and Very Disadvantaged Villages which can be explained by vulnerability factors.

The purpose of compiling/updating the IDM is to support the Government's efforts in dealing with the elimination of Backward Villages and the improvement of Independent Villages. The purpose is to determine the status of progress and independence of the Village and provide basic data and information for the development of the Village. While the scope is done for the arrangement of IDM components, the progress status and independence of Villages, and the use and management of IDM data (Article 2 Permendesa PDTT-RI No. 2 Year 2016).

Based on the data above, of the 12 villages in XIII Koto Kampar sub-district, only Koto Masjid village has developed village status. This village is known as “Kampung Patin”. Because in this village there is a cultivation pond that specifically breeds catfish. The catfish business in Koto Mesjid Village started in 2003-2012 with the support of PT. Telkom Pekanbaru. The environmental conditions of Koto Mesjid Village refer to an area located on the outskirts of the Koto Panjang Hydropower Reservoir. This makes Koto Mesjid Village, apart from being a center for developing land pond fisheries, also has potential for developing floating net cages (KJA) in the Koto Panjang Hydropower Reservoir.

According to Isyandi (2015) the implementation of regional autonomy relies heavily on the quality of human resources. In this case, human resource development should be aimed at empowering the community. With this understanding, human resource development means developing the potential that exists within society to solve the problems it faces in order to improve welfare.

**Table 1.2** Development of IDM Status of Koto Mesjid Village in District XIII Koto Kampar 2018-2023:

No	Year	IKS	IKE	IKL	IDM Value	Status
1	2018	0,70290	0,68330	0,66670	0,68430	Developing
2	2019	0,88000	0,75000	0,66667	0,76556	Advanced
3	2020	0,91430	0,88330	0,66670	0,82140	Independent
4	2021	0,90860	0,91670	0,66670	0,83060	Independent
5	2022	0,90860	0,91670	0,66670	0,83060	Independent
6	2023	0,89140	0,91670	1,00000	0,93600	Independent

*\*Until August 2023*

*Reference: Kampar Regency PMD Service, 2023*

Table 1.2 shows that in the period from 2018-2023 Koto Mesjid Village has been able to achieve village status from developing village in 2018 so that it turns into an independent village in 2023. The existence of the Development Village Index (IDM) classification aims to support efforts to achieve village and regional development targets rural areas, namely eliminating 5000 Disadvantaged Villages and increasing at least 2000 Independent Villages as stated in the 2015 - 2019 National Medium Term Development Plan. For this reason, clarity is needed on the status of progress and independence of villages throughout Indonesia. Clarity of this status will make it easier for stakeholders in development and empowerment of Village communities, and especially the government and Village communities themselves, in managing development and achieving Village development goals.

Research on the Village Revenue and Expenditure Budget (APB Desa) on Increasing the Status of the Development Village Index, including by Ambarwati (2023), with research findings showing that more village funds are used for physical development activities and have not focused on local resource-based

community development activities. Factors that influence the success of managing village funds are the performance of officials, the geographical conditions of the village, and the principle of transparency. Then Ekawati (2022) research results showed that the use of village funds, from planning the use to reporting the use as regulated in the technical instructions, did not fully implement the principles of good financial governance. Furthermore, Hermansyah (2022)'s findings show that Original Village Income (PADesa) is effective in financing the implementation of village government, implementation of village development, community development, empowerment of village communities; disaster management, emergencies and urgent situations in the village. The influence of village income on the achievement of the village development index is significant. Iftitah (2022) found that the use of village funds for capital participation in BUMDes and PADes had a positive influence on IDM. Meanwhile, village fund allocations have no effect on IDM.

Based on the description above, it can be seen that several previous research results provided inconsistent findings and different research results. The results of previous research include various previous studies related to income, where the results of this research found that there were inconsistencies (research gaps) between previous researchers and where the research was conducted. Based on the background above, the researcher is interested in conducting a study entitled "The Effectiveness of the Village Revenue and Expenditure Budget (APB Desa) in Increasing the Status of the Village Development Index (IDM) of Koto Mesjid Village, Koto XIII District, Kampar Regency".

### ***Theoretical Overview***

From the perspective of regional economic development, the increase in overall community income and the increase in all added value that occurs is called development (Tarigan, 2016). Development is not only an economic matter, in another sense development must include material and financial issues in human life. then development must be investigated as a multidimensional process that includes the reorganization and reorientation of all economic and social systems (Todaro, 2020). Development is creation, organizing from what does not exist into what exists, with the aim of community welfare. Development can be physical or non-physical, physical such as the construction of buildings and so on, non-physical such as the development of human character. Development has an interrelated relationship, namely first, increasing prosperity and increasing income and prosperity, with attention to the largest layer (lowest income) in society. Second, choosing an appropriate strategy to achieve goals. Third, restructuring society with the aim of growing a strong social economy (Jayadinata, 2018).

A village is a regional unit inhabited by a number of families who have their own government system (headed by a village head) or a village which is a group of houses outside the city which is a unit. According to Haryanto (2017), villages have the authority, namely (a) to carry out existing government affairs based on the right of proposal. (b) carrying out government affairs which are the authority of the district/city which is handed over to the village for regulation, namely government affairs which can directly improve services to the community. (c) assistance tasks from the government, provincial government and city district government (d) other government affairs that are delegated to the village.

Village funds are funds derived from the APBN which are intended for transfers through district and city APBDes which are used to finance government administration, implementation of development, community development (Regulation of the Minister of Finance of the Republic of Indonesia Number 241 of 2014 and Village Funds).

Article 2 of Presidential Regulation Number 60 concerning Village Funds states that village funds are managed in an orderly manner, in accordance with statutory provisions, efficiently, economically,

transparently and responsibly by paying attention to a sense of justice and propriety and prioritizing the interests of local communities. Indicators of the success of village fund allocation according to the Minister of Home Affairs circular letter 140/640/SJ on March 22, 2005 concerning guidelines for village fund allocation can be measured from several points below:

- a) Increasing community knowledge about the allocation of village funds.
- b) Increased community participation in village level development planning deliberations.
- c) Increasing community knowledge about the accountability for the use of village fund allocations by the village government.

According to the Ministry of Village Development Index (IDM) is a Composite Index which is formed based on three indices, namely: social resilience index, economic resilience index and ecological/environmental resilience index. The indicator set developed in the Developing Village Index was developed based on the concept that to move towards a developed and independent village, a sustainable development framework is needed in which social, economic and ecological aspects are forces that complement each other and maintain the potential and ability of villages to improve village life. Policies and activities for development and empowerment of village communities must produce equality and justice, be based on and strengthen local and cultural values, and be environmentally friendly by managing natural resource potential well and sustainably. In this context, social, economic and ecological resilience work as dimensions that strengthen the process and achieve the goals of development and empowerment of village communities.

The Village Development Index captures the development of village independence based on the implementation of the Village Law with the support of village funds and village assistants. The Developing Village Index directs the accuracy of interventions in policy with the correlation of appropriate development interventions from the Government in accordance with community participation which correlates with the characteristics of the village area, namely typology and social capital.

The IDM document also shows that the status of Disadvantaged Villages and Very Disadvantaged Villages has different score values and situations. These two statuses are inherent because the village lacks or does not have basic facilities, such as markets, roads and their condition, health facilities and personnel. In looking at the IDM scores and thresholds, there are at least three village statuses that are in a vulnerable condition. Starting from the status of Developing Village, Disadvantaged Village, and Very Disadvantaged Village. Vulnerable in the sense that if one of the indicator scores shifts, it will immediately decrease, for example from the status of a Developing Village it will become a Disadvantaged Village or Very Disadvantaged Village. The vulnerability factors are economic shocks, natural disasters, prolonged social conflicts.

Developing Village status is middle value, and vulnerable. Certain factors can cause its status to decrease, but it can also increase to become a Developed Village and an Independent Village. In order for its position to rise to become an Advanced Village, a Developing Village must be able to cultivate the village's potential, manage good information for residents, have innovation and initiative, and be entrepreneurial. After receiving Advanced Village status, the village is expected to become an Independent Village if the basic village facilities are met. An independent village must be able to manage the village's potential, have village innovation and entrepreneurship.

The IDM is prepared taking into account the availability of data sourced from the previous year's Village Potential. IDM is a composite index built from social, economic and environmental dimensions. The three dimensions consist of variables, and each variable is reduced to an operational indicator. Each indicator has a score between 0 to 5; The higher the score reflects the level of significance. For example: scores for

indicators of access to primary school education; if Village A has physical access  $\leq 3$  Km, then Village A has a score of 5, and Village B has physical access  $> 10$  Km, then it has a score of 1. This means that the residents of Village A have better access compared to the residents of Village B. Each indicator score is grouped into variables, resulting in a variable score. For example, the health variable consists of indicators (1) travel time to health services  $< 30$  minutes, (2) availability of doctors, midwives and other health workers, (3) access to poskesdes, polindes and posyandu, (4) level of posyandu activity and (5) membership in the Social Security Administration Agency (BPJS).

The IDM calculation method is a composite index resulting from the average of the ecological resilience index (IKL), economic resilience index (IKE) and social resilience index (IKS) for each village. Formulation of the Developing Village Index (IDM):

$$IDM = \frac{11}{33} (IKL + IKE + IKS) \quad (1)$$

Notes:

IDM = Village Development Index

IKL = Environmental (Ecological) Resilience Index

IKE = Economic Resilience Index

IKS = Social Resilience Index

Each dimension is built from a series of variables, and each variable is derived into a set of indicators. Each indicator has a score of 0 to 5, the higher the score, the more positive meaning it has. The total indicator score is transformed into an index with a value of 0 - 1.

$$Y = \frac{\text{Total Skor } X}{\text{Nilai Maksimum } (X)} \quad (2)$$

Y = Index components consisting of: Environmental Resilience Index (IKL), Economic Resilience Index (IKE) and Social Resilience Index (IKS)

X = Indicator (X)

The Village Status Classification is 5 (five) statuses of Village progress and independence, namely with the following explanation:

- Independent Villages or what are called Sembada Villages are Advanced Villages that have the ability to carry out Village development to improve the quality of life and welfare of the Village community as much as possible with social resilience, economic resilience and ecological resilience in a sustainable manner
- Advanced Villages or what are called Pre-Sembada Villages are villages that have the potential for social, economic and ecological resources, as well as the ability to manage them to improve the welfare of village communities, the quality of human life, and overcome poverty.
- Developing Villages or what are called Madya Villages are villages with the potential to become advanced villages, which have the potential for social, economic and ecological resources but have not yet managed them optimally to improve the welfare of the village community, the quality of human life and overcome poverty.
- Disadvantaged Villages or what are called Pre-Madya Villages are Villages that have potential social, economic and ecological resources but have not, or have not managed them enough, in an

effort to improve the welfare of the Village community, the quality of human life and experience poverty in its various forms.

- e. Very Disadvantaged Villages or what are called Pratama Villages are villages that experience vulnerability due to natural disasters, economic shocks and social conflicts so that they are unable to manage potential social, economic and ecological resources, and experience poverty in various forms.

The village status classification above was produced based on the Developing Village Index with the village progress and independence status as follows:

- a) Independent Villages or Madya Villages are villages that have a Village Development Index greater ( $>$ ) than 0.8155.
- b) Advanced Villages or Pre-Madya Villages are Villages that have a Developing Village Index of less than and equal to ( $\leq$ ) 0.8155 and greater ( $>$ ) than 0.7072.
- c) Developing Villages or Medium Villages are villages that have a Developing Village Index of less than ( $\leq$ ) 0.7072 and greater ( $>$ ) than 0.5989.
- d) Disadvantaged Villages or Pre-Madya Villages are Villages that have a Developing Village Index of less than ( $\leq$ ) 0.5989 and greater ( $>$ ) than 0.4907.
- e) Very Disadvantaged Villages or Pratama Villages are villages that have a Developing Village Index that is less and smaller ( $\leq$ ) than 0.4907.

Village Fund management must be integrated into APBDES management, so that the principles of village fund management are exactly the same as APBDES management, which must follow the principles of good governance. There are several factors that influence the distribution of Village Fund Allocations, including:

1. Participatory, the village fund management process, from planning, decision making to monitoring and evaluation must involve many parties. This means that managing village funds does not only involve village elites (Village Government, BPD, LKMD/RT/RW administrators or community leaders), but also must involve other communities such as farmers, workers, women, youth, and so on.
2. Transparent, all parties can find out the entire process openly. Apart from that, efforts are made so that village communities can receive information regarding the aims, targets, results and benefits they obtain from each activity using these funds.
3. Accountable, the entire process of using village funds, starting from the proposed allocation, implementation to achieving results can be accounted for in front of all parties, especially the village community.
4. Equality, all parties involved in managing village funds have the same rights and positions (Jurniadi, Djumadi, and Paranoan, 2015).

According to Yudha (2018), village potential is everything in the village that can be optimized for the development and welfare of village communities. To systematize the design of effective inter-village cooperation patterns in order to increase PAD, there are several factors that need to be taken into consideration, namely the characteristic factors of village potential, internal factors of village institutions, and external influencing factors:

- a) Characteristics of village potential factors.

The potential characteristics of this village consist of two parts, namely physical factors and non-physical factors. Physical factors can include the geographical conditions of the village, the condition of existing infrastructure in the village, and superior commodity factors or other

potentials that are supported naturally. On the other hand, non-physical factors are the condition of the level or quality of human resources in the village in the form of the experience and skills of village human resources, the educational level of village human resources, and the institutional potential of the availability of village economic institutions that are able to support the development of the village economy.

b) Village institutions intern factors.

The internal factors of village institutions show how the main objectives are stated in village institutions. Where the development goals in each village which are translated into missions and implemented through this activity program have something in common with other villages, so that a method and format of cooperation between villages that is effective, efficient and symbiotic and mutualistic can be developed.

c) Village external factors

External village factors are factors outside the village that influence either directly or indirectly. These external factors can be in the form of the level of mentor development for villages, market potential opportunities, investment opportunities, policies at the district, provincial and national levels, and other external factors that can influence the level of rural development.

## **METHOD, DATA, AND ANALYSIS**

In this research the data used is primary data and secondary data sourced from relevant agencies namely the Village Community Empowerment Service of Kampar Regency and Koto Mesjid Village. The data collected is secondary data collected from the Kampar Village Community Empowerment Service, Koto Mesjid Village, Kampar Central Statistics Agency in the form of Village Funds and Village Fund Allocations as well as IDM data from 2018-2023. The author also conducted interviews with the Head of the Kampar Village Community Empowerment Service, the Head of Koto Mesjid Village and the Secretary of Koto Mesjid Village. The research model used is qualitative research through interviews.

Analysis was carried out on data obtained from interviews regarding the variables consist of Village Revenue and Expenditure Budget (APB Desa), Social Resilience Index (IKS), Economic Resilience Index (IKE) and Environmental Resilience Index (IKL) which influence the Village Development Index (IDM).

## **RESULT AND DISCUSSION**

### ***Effectiveness of the Koto Mesjid Village Revenue and Expenditure Budget***

According to the Village Fund Smart Book (2020), a village is a legal community unit that has the authority to manage and regulate government issues and community interests based on original rights, community initiatives, and/or traditional rights that exist in the government system of the Unitary State of the Republic of Indonesia . Villages are located in regency/city areas. Villages consist of villages and traditional villages.

Based on the Minister of Home Affairs Regulation Number 20 of 2018, APBDes is an annual financial plan made by the village government. Furthermore, according to Astuty and Hany Fanida (2018), the Village APB is the village's annual financial plan which is based on village regulations regarding income and expenditure predictions as a source of financing for village development activities.

**Table 1.3** APBDesa of Koto Mesjid Village, Koto XIII District, Kampar Year 2018-2023

Year	APBDesa	%	Surplus/Deficit
2018	Rp 1,295,314,000	-	Rp30,258,100
2019	Rp 1,446,347,000	0.4%	Rp0
2020	Rp 1,524,663,000	5.1%	-Rp97,480,000
2021	Rp 1,566,219,162	2.7%	Rp24,263,240
2022	Rp 1,793,024,028	12.6%	Rp0
2023	Rp 1,519,574,083	-18.0%	Rp33,887,207

*Reference : APBDes Koto Mesjid Village, Koto XIII District, Kampar Year 2018-2023*

Based on table 1.3, it can be seen that in the last five years, to be precise from 2018 to 2022, the management of the Koto Mesjid APBDes is still ineffective. This is reflected in the last five years of the APBDes, which appears in three years, to be precise in 2018 there was a surplus, then in 2020 there was a deficit and in 2021 there was a surplus.

### ***The Status of Koto Mesjid Development Index Village (IDM)***

The following table shows the status of Koto Mesjid Development Index Village year 2018-2023:

**Table 1.4** The progress of Koto Mesjid Village Development Index Year 2018-2023

No	Year	IDM Score	Status
1	2018	0,68430	Developing
2	2019	0,76556	Advanced
3	2020	0,82140	Independent
4	2021	0,83060	Independent
5	2022	0,83060	Independent
6	2023	0,93600	Independent

*\*Until August 2023*

*Reference : Kampar PMD Office, 2023*

Table 1.4 shows that in the period from 2018-2023, Koto Mesjid Village has been able to attain village status from a developing village in 2018 so that it turns into an independent village in 2023. The existence of the Development Village Index (IDM) classification aims to support efforts to achieve village development targets.

The set of indicators developed in IDM was developed based on the concept that in order for villages to be advanced and independent, they need a sustainable development framework in which social, economic and ecological aspects are forces that complement each other and maintain the village's potential and ability to prosper village life.

The following are the IKS, IKE and IKL scores for Koto Mesjid Village for 2018-2023:

**Table 1.5** The progress of IKS, IKE and IKL scores of Koto Mesjid Village year 2018-2023

No	Year	IKS	IKE	IKL
1	2018	0.70290	0.68330	0.66670
2	2019	0.88000	0.75000	0.66667
3	2020	0.91430	0.88330	0.66670
4	2021	0.90860	0.91670	0.66670
5	2022	0.90860	0.91670	0.66670
6	2023	0.89140	0.91670	1.00000

*\*Until August 2023*

*Reference : Kampar PMD Office, 2023*

Table 1.5 indicates that the IKS and IKE values experience fluctuations. For the IKE Tourism program, assistance from the APB Desa is in the form of supporting facilities such as building village parks and road access to villages. While for the fish cultivation program, APB Desa provides capital participation to BUMDes, then BUMDes carries out a partnership program with the community through assistance with feed and seeds. Meanwhile, the IKL value tends to increase. This is because for environmental related programs, drainage is being built to channel water to prevent flooding which causes fish deaths.

Afterwards, there are activities to use waste from fish for chicken feed and palm fertilizer. Palm oil farmers buy waste from fish smokers, as do chicken farmers. Based on recorded interviews with the Village Head and Village Secretary, what really influences Village Independence is IKE (Tourism and Fisheries Program) while IKL numbers are high because there is a program to process fish waste into chicken feed and palm fertilizer.

## CONCLUSION

Based on the research results and the discussions presented previously, conclusions can be drawn as follow: (1) The management of the Koto Mesjid Village Revenue and Budget Expenditure appears to be ineffective. This is reflected in the last five years, where in 2018 there was a surplus, then in 2020 there was a deficit and in 2021 there was a surplus again. (2) Village Revenue and Budget Expenditure is used to fund tourism support activities in the form of supporting facilities such as the construction of village parks and road access to villages which contribute to increasing the Economic Resilience Index (IKE). Another contribution to increasing the Economic Resilience Index (IKE) is the fish cultivation program, where the Village Revenue and Budget Expenditure provides capital participation to Village-Owned Enterprise (BUMDes), which carries out a partnership program with the community through assistance with feed and seeds.

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