

# Assistance with Empirical Assessment of Increasing Community Welfare Through Village Fund Management

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## ARTICLE INFO

### Article history:

Received February 07, 2024

Revised February 15, 2024

Accepted July 9, 2024

Available online July 9, 2024

### Kata Kunci:

Penilaian Empiris, Kesejahteraan Masyarakat, Pengelolaan Dana Desa

### Keywords:

Empirical Assessment, Community Welfare, Village Fund Management



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## ABSTRAK

Pengabdian ini mengevaluasi dampak pengelolaan dana desa terhadap peningkatan kesejahteraan masyarakat di Kampung Warmon Kokoda, Distrik Mayamuk, Kabupaten Sorong. Dengan penerapan prinsip-prinsip ekonomi Islam yang menekankan keadilan, transparansi, dan akuntabilitas, studi ini menggunakan pendekatan kualitatif dan kuantitatif untuk menilai perubahan dalam berbagai indikator kesejahteraan masyarakat, termasuk pendidikan, kesehatan, pendapatan, dan akses ke layanan sosial. Melalui survei dan wawancara dengan warga setempat, hasil pengabdian menunjukkan peningkatan nyata dalam kesejahteraan masyarakat, yang didorong oleh pengelolaan dana yang efektif dan partisipatif. Temuan ini memberikan bukti empiris yang mendukung penggunaan dana desa sebagai alat untuk pembangunan desa dan pemberdayaan masyarakat, merekomendasikan strategi-strategi pengelolaan yang dapat diadaptasi untuk konteks yang berbeda demi mencapai hasil yang lebih luas dan inklusif.

## ABSTRACT

This service evaluates the impact of village fund management on improving community welfare in Warmon Kokoda Village, Mayamuk District, Sorong Regency. By applying Islamic economic principles that emphasize justice, transparency, and accountability, this study uses qualitative and quantitative approaches to assess changes in various indicators of community welfare, including education, health, income, and access to social services. Through surveys and interviews with local residents, the results of the service show a real increase in community welfare, which is driven by effective and participatory fund management. These findings provide empirical evidence supporting the use of village funds as a tool for village development and community empowerment, recommending management strategies that can be adapted to different contexts to achieve broader and more inclusive outcomes.

## INTRODUCTION

In the era of increasingly strengthened regional autonomy, the management of local financial resources, particularly village funds, has become a crucial factor in efforts to improve community welfare. This commitment focuses on Kampung Warmon Kokoda in Mayamuk District, Sorong Regency, where village fund management has been implemented adopting principles of Islamic economics emphasizing justice, transparency, and accountability. In Indonesia, village fund management is a key element of decentralization policies aimed at enhancing rural community welfare. Since the enactment of Law Number 6 of 2014 concerning

Villages, village funds have been allocated directly from the central government to villages throughout Indonesia, with the hope of accelerating local development and improving residents' welfare. Managing these funds demands transparency and accountability to prevent misuse and maximize benefits for the community (Noviades, 2013).

According to Rudy Badrudin, indicators of community welfare can be measured by various factors that determine whether a community is prosperous or not. The living conditions of a society reflect their standard of living, known as community welfare (Sumartan, 2019). Villages represent traditional settlement patterns predating modern urban planning in Indonesia and are fundamental to urban development strategies, highlighting their importance in urban planning (Nugroho, 2009).

Kampung Warmon Kokoda, located near urban areas in Sorong Regency, is a remote village with a substantial population. The government plays a crucial role in addressing development challenges in Kampung Warmon Kokoda. Village funds, also known as village allocations, are part of the national budget transferred through regional budgets (APBD) and prioritized for village development and community empowerment. Village funds in the national budget are determined to gradually increase, starting from 10% of funds outside the Regional Transfer Funds (Keuangan, 2017).

Previous studies have shown that effective village fund management can significantly improve village infrastructure, access to education, healthcare services, and local economies. For example, initiatives by the Central Bureau of Statistics (BPS) and the Ministry of Villages, Disadvantaged Regions, and Transmigration in 2020 demonstrated improved living standards in villages that effectively managed their funds (Statistik, 2021). Research by Irianto Nasution indicates comprehensive community improvements through focused village development aimed at enhancing quality of life (Nasution & Lindawati, 2022). Similarly, Storkis Harahap's work underscores the effectiveness of village governments in utilizing funds to improve infrastructure and human living standards in Desa Payaombur, Padang Lawas Regency (Harahap, 2019).

However, assessing the extent to which village fund management effectively enhances community welfare requires further discussion, particularly through empirical approaches involving local perceptions. Hence, this initiative aims to fill this gap by providing empirical evidence from Kampung Warmon Kokoda, Sorong Regency. Through this case study, it is hoped to gain deeper insights into the real impact of village fund management on community welfare and identify factors that support or hinder its success.

Moreover, this initiative seeks to address gaps in literature that often overlook local community perceptions regarding the success or failure of public policies. Through a robust empirical approach, this initiative contributes to broader discussions on sustainable development and financial decentralization in Indonesia, especially in applying principles of Islamic economics to public financial management.

## **METHOD**

This engagement employs a mixed-methods approach, combining quantitative (Ardiawan, 2022) and qualitative (Jahja, 2023) methodologies to gather and analyze data. The objective of using this approach is to gain a deeper understanding of the impact of village fund management on community welfare in Kampung Warmon Kokoda, Mayamuk District, Sorong Regency, enriching quantitative data with the context and nuances provided through qualitative data (Rusli, T. S., & Boari, Yoseb; Amelia, D. A. 2024).

### *Quantitative Approach*

For the quantitative approach (Ardiawan, 2022), this engagement adopts a survey design involving data collection through questionnaires. Survey respondents are residents of Kampung Warmon Kokoda, selected through random stratified sampling to ensure a representative sample from various demographic groups, including age, gender, and occupation.

#### a. Instrumentation

The questionnaire developed measures community perceptions regarding the effectiveness of village fund management. Variables include levels of welfare (e.g., income, access to healthcare and education services), satisfaction with fund management, and transparency in fund management.

#### b. Data Analysis

Data collected from the survey will be analyzed using descriptive and inferential statistics. Inferential analysis, such as linear regression, will be used to determine the relationship between village fund management and community welfare indicators.

### *Qualitative Approach*

The qualitative approach (Jahja, 2023) involves in-depth interviews and case studies. Interviews are conducted with key stakeholders in Kampung Warmon Kokoda, including village leaders, fund managers, and residents directly involved in projects funded by village funds.

#### a. Data Collection Techniques

Interviews are semi-structured, allowing flexibility in responding to more open-ended and in-depth questions. Interview questions are designed to gain insights into decision-making processes, challenges faced in fund management, and perceptions of the effectiveness of management in improving welfare.

#### b. Data Analysis

Qualitative data will be analyzed using content analysis methods. Main themes will be identified and developed based on interview transcripts. This analysis aims to interpret the meaning behind the collected data and connect it with quantitative findings.

#### c. Integration of Data

Findings from both methods will be integrated to obtain a holistic understanding of the impact of village fund management on community welfare. This integration allows for confirming, enriching, or questioning findings from each method, thereby strengthening the conclusions drawn.

This engagement is expected to make a significant contribution to existing literature and provide practical recommendations for policymakers to enhance the effectiveness of village fund management in supporting community welfare.

## **RESULT AND DISCUSSION**

### **Result**

Empirical studies on the influence of village fund management on community welfare in Kampung Warmon Kokoda have shown significant results. Based on quantitative data obtained from surveys, a majority of respondents have experienced tangible improvements in welfare since the implementation of village fund management. Key indicators that have improved include income levels, access to healthcare services, and the quality of education. Statistical analysis indicates a strong positive relationship between transparency in fund management and increased community welfare (Juhaidi et al., 2023).

From a qualitative perspective, in-depth interviews with local stakeholders revealed that this success is largely driven by the application of Islamic economic principles in fund management, emphasizing justice, transparency, and accountability. Residents appreciate the increased opportunity to participate in planning and monitoring the use of funds, indirectly enhancing ownership and responsibility towards development outcomes.

*Village Fund Management Planning*

The village fund management planning stages in Kampung Warmon Kokoda in 2018 began with an implementation team and a participatory planning process. The APBDes implementation team consists of the Village Head responsible for operational activities, the Village Secretary for administrative matters, the Village Treasurer for financial affairs, and community organizations. Participatory planning involved various community elements including community organizations and local figures. The village's deliberation aims to encourage community participation in formulating and determining village development plans. Thus, the activities outlined in the List of Activity Proposals generated are a reflection of the hopes and needs of the entire local community (Siregar, 2018).

The central government has allocated a significant village fund to Kampung Warmon Kokoda. In 2018, the allocated village fund was Rp. 920,000,000, in 2019 it was Rp. 910,000,000, in 2020 it remained Rp. 920,000,000, in 2021 it decreased due to Covid-19 to Rp. 620,000,000, and in 2022 it increased again to Rp. 788,153,000. Each year, the village fund allocation is used for infrastructure, healthcare, and community economic activities. In 2021, the village fund in Kampung Warmon Kokoda was used for distributing Direct Cash Assistance (BLT) amounting to Rp. 324,000,000, with each household head receiving Rp. 300,000, and the remaining funds used for road repairs in Kampung Warmon Kokoda (Interview Results, 2021).

Based on interviews, the village head, village secretary, village treasurer, and the community of Kampung Warmon Kokoda collectively deliberated on what infrastructure facilities would be made for Kokoda Village by using the village fund that was received from the government in accordance with the regulations in force (Interview Results, 2021).

The village fund in Kampung Warmon Kokoda initially began with the village head writing a letter requesting the disbursement to the community empowerment office, which is the DPM to the community empowerment office for the village of DPMK after which a letter of recommendation for the disbursement of village funds was provided through the bank then the nominal funds obtained then disbursed there are a few stages of village funds stage first, second, and third, the first stage is 40% the second stage is 40% and the third stage is 20% these village funds are used for infrastructure such as road repairs, health such as integrated service post, task force posts and economic assistance such as direct cash assistance BLT to the community in Kampung Warmon Kokoda (Interview Results, 2021).

*Implementation of Village Fund Management*

**Table 1.** Village Fund Data 2018-2022

| Number | Year | Description  | Allocation  | Received    | Expenditure | Remaining |
|--------|------|--------------|-------------|-------------|-------------|-----------|
| 1      | 2018 | Village Fund | 920.000.000 | 920.000.000 | 920.000.000 | -         |
| 2      | 2019 | Village Fund | 910.000.000 | 910.000.000 | 910.000.000 | -         |

|   |      |              |             |             |             |   |
|---|------|--------------|-------------|-------------|-------------|---|
| 3 | 2020 | Village Fund | 920.000.000 | 920.000.000 | 920.000.000 | - |
| 4 | 2021 | Village Fund | 620.000.000 | 620.000.000 | 620.000.000 | - |
| 5 | 2022 | Village Fund | 788.153.000 | 788.153.000 | 788.153.000 | - |

Explanation of the source of village fund allocations received in Kampung Warmon Kokoda from 2018 to 2022 is as follows:

a. Year 2018

The central government allocated a substantial Village Fund amounting to Rp. 920,000,000 for the village head in 2018. This allocation from the national budget (APBN) was used for the village's needs and infrastructure. The breakdown of the Village Fund utilization is as follows:

**Table 2. Details of Warmon Kokoda Village Fund Utilization in 2018**

| Number                                      | Sub Sector             | Type of Activity                                     | Amount (Rp) |                        |            |
|---|------------------------|--|-------------|------------------------|------------|
| 1   | Village Administration | Village Officials' Salary                            | 32.000.000  |                        |            |
|   |                        | Village Apparatus' Salary                            | 128.400.000 |                        |            |
|   |                        | Village Development Fund Incentive                   | 62.000.000  |                        |            |
|   |                        | BPJS (Social Security)                               | 15.000.000  |                        |            |
|   |                        | RT/RW Incentive                                      | 50.000.000  |                        |            |
|   |                        | Operational Costs                                    | 5.200.000   |                        |            |
|   |                        | Community Security Honorarium                        | 30.800.000  |                        |            |
|   |                        | Sustainable Development Goals (SDGs)                 | 25.600.000  |                        |            |
|   |                        | 2  | Financing   | Kader P Transportation | 18.000.000 |
|   |                        |  |             | PMT (Family Planning)  | 10.000.000 |
| KPM (Family Welfare Program) Transportation | 2.000.000              |  |             |                        |            |
| Road Materials (Sirtu)                      | 190.000.000            |  |             |                        |            |
| Concrete Pavement Road                      | 180.000.000            |  |             |                        |            |
| Drainage                                    | 25.000.000             |  |             |                        |            |
| 3   | Other Financing        | Electricity  | 28.000.000  |                        |            |
|   |                        | Bumdes Statement for Refillable Drinking Water Units | 98.000.000  |                        |            |
| Total                                       |                        |  | 920.000.000 |                        |            |

b. Year 2019

The central government allocated a significant Village Fund amounting to Rp. 910,000,000 for the village head in 2019. This allocation from the national budget (APBN) was used for village needs and necessary infrastructure development in Warmon Kokoda village.

**Table 3. Details of Warmon Kokoda Village Fund Utilization in 2019**

| Number | Sub Sector             | Type of Activity          | Amount (Rp) |
|--------|------------------------|---------------------------|-------------|
| 1.     | Village Administration | Village Officials' Salary | 33.000.000  |
|        |                        | Village Apparatus' Salary | 130.400.000 |

|       |                 |  |             |
|-------|-----------------|--|-------------|
|       |                 | Village Development Fund                             |             |
|       |                 | Incentive  | 64.000.000  |
|       |                 | BPJS (Social Security)                               | 16.000.000  |
|       |                 | RT/RW Incentive                                      | 50.000.000  |
|       |                 | Operational Costs                                    | 7.200.000   |
|       |                 | Community Security                                   |             |
|       |                 | Honorarium   | 32.800.000  |
|       |                 | SDGs   | 25.600.000  |
| 2.    | Financing       | Kader P Transportation                               | 18.000.000  |
|       |                 | PMT (Family Planning)                                | 10.000.000  |
|       |                 | KPM (Family Welfare Program) Transportation          | 2.000.000   |
|       |                 | Road Materials (Sirtu)                               | 190.000.000 |
|       |                 | Bridge   | 160.000.000 |
|       |                 | Drainage   | 25.000.000  |
|       |                 | Electricity  | 28.000.000  |
| 3.    | Other Financing | Bumdes Statement for Refillable Drinking Water Units | 98.000.000  |
| Total |                 |  | 910.000.000 |

c. Year 2020

The central government allocated a significant Village Fund amounting to Rp. 920,000,000 for the village head in 2020, sourced from the national budget (APBN). This allocation was used for necessary infrastructure development in Warmon Kokoda village and for purchasing water tank profiles for each household in Kokoda village.

**Table 4.** Details of Warmon Kokoda Village Fund Utilization in 2020

| Number | Sub Sector             | Type of Activity                                     | Amount (Rp) |
|--------|------------------------|--|-------------|
| 1      | Village Administration | Village Officials' Salary                            | 34.000.000  |
|        |                        | Village Apparatus' Salary                            | 130.400.000 |
|        |                        | Village Development Fund Incentive                   | 5.000.000   |
|        |                        | BPJS (Social Security)                               | 17.000.000  |
|        |                        | RT/RW Incentive                                      | 50.000.000  |
|        |                        | Operational Costs                                    | 5.200.000   |
|        |                        | Community Security                                   | 35.800.000  |
|        |                        | Honorarium   | 35.800.000  |
| 2      | Financing              | SDGs   | 26.600.000  |
|        |                        | Kader P Transportation                               | 18.000.000  |
|        |                        | PMT (Family Planning)                                | 10.000.000  |
|        |                        | KPM (Family Welfare Program) Transportation          | 5.000.000   |
|        |                        | Water Tank Profiles                                  | 270.000.000 |
|        |                        | Drainage   | 25.000.000  |
| 3      | Other Financing        | Electricity  | 33.000.000  |
|        |                        | Bumdes Statement for Refillable Drinking Water Units | 174.000.000 |
|        |                        | Total  | 920.000.000 |

d. Year 2021

The central government allocated the Village Fund for Warmon Kokoda village in 2021 amidst the COVID-19 pandemic, amounting to Rp. 620,000,000 from the national budget (APBN).

In 2021, the Village Fund allocated by the government in Warmon Kokoda village was used to evenly distribute BLT (Direct Cash Assistance) to each household head amounting to Rp. 300,000, resulting in a total of Rp. 320,000,000 for BLT, with the remainder used for infrastructure development in Warmon Kokoda village.

**Table 5. Details of Warmon Kokoda Village Fund Utilization in 2021**

| Number                                      | Sub Sector             | Type of Activity                   | Amount (Rp) |
|---|------------------------|------------------------------------|-------------|
| 1.  | Village Administration | Village Officials' Salary          | 20.000.000  |
|   |                        | Village Apparatus' Salary          | 80.400.000  |
|   |                        | Village Development Fund Incentive | 62.000.000  |
|   |                        | BPJS (Social Security)             | 15.000.000  |
|   |                        | RT/RW Incentive                    | 48.000.000  |
|   |                        | Operational Costs                  | 5.200.000   |
|   |                        | Community Security                 |             |
|   |                        | Honorarium                         | 20.800.000  |
|   |                        | SDGs                               | 25.600.000  |
|   |                        | 2.                                 | Financing   |
| PMT (Family Planning)                       | 10.000.000             |                                    |             |
| KPM (Family Welfare Program) Transportation | 2.000.000              |                                    |             |
| Drainage                                    | 20.000.000             |                                    |             |
| Electricity                                 | 28.000.000             |                                    |             |
| 3.  | Other Financing        | Village Fund BLT                   | 320.000.000 |
| Total                                       |                        |                                    | 620.000.000 |

e. Year 2022

The central government allocated the Village Fund in Warmon Kokoda village with an increased budget of Rp. 750,000,000 from the national budget (APBN) this year. The allocation was used to distribute BLT (Direct Cash Assistance) evenly to each household head amounting to Rp. 300,000, resulting in a total of Rp. 420,000,000 allocated for BLT, with the remainder used for infrastructure projects in Warmon Kokoda village.

**Table 6. Details of Warmon Kokoda Village Fund Utilization in 2022**

| Number | Sub Sector             | Type of Activity                   | Amount (Rp) |
|--------|------------------------|------------------------------------|-------------|
| 1      | Village Administration | Village Officials' Salary          | 30.000.000  |
|        |                        | Village Apparatus' Salary          | 125.400.000 |
|        |                        | Village Development Fund Incentive | 60.000.000  |
|        |                        | BPJS (Social Security)             | 5.100.000   |
|        |                        | RT/RW Incentive                    | 42.000.000  |
|        |                        | Operational Costs                  | 3.829.000   |
|        |                        | Community Security                 |             |
|        |                        | Honorarium                         | 28.800.000  |
|        |                        | SDGs                               | 14.000.000  |

|   |                 |  |                    |
|---|-----------------|--|--------------------|
| 2 | Financing       | Kader P Transportation                               | 14.400.000         |
|   |                 | PMT (Family Planning)                                | 6.000.000          |
|   |                 | KPM (Family Welfare Program) Transportation          | 600.000            |
|   |                 | Gravel Road  | 41.977.000         |
|   |                 | Concrete Road  | 196.091.000        |
|   |                 | Drainage   | 31.882.760         |
|   |                 | Electricity  | 30.150.000         |
| 3 | Other Financing | Village Fund BLT                                     | 324.000.000        |
|   |                 | Covid 19   | 63.052.240         |
|   |                 | Bumdes Statement for Refillable Drinking Water Units | 66.000.000         |
|   |                 | <b>Total</b>   | <b>788.153.000</b> |

Reporting and Accountability of Warmon Kokoda Village Fund, Mayamuk District, Sorong Regency. This accountability report will be submitted monthly to the village head and no later than the 10th of the following month. Documents used for transaction arrangement include general cash books, auxiliary tax cash books, and bank books. For the reporting process, the village head will present a realization report on APBDes implementation for the first semester and the year-end report to the regent/mayor. These reports will be communicated to the community in writing through easily accessible media, such as notice boards. The final report on the use of the village fund allocation includes implementation progress, fund absorption, and recommendations for resolving the outcomes of village fund usage, based on prior deliberations with the village community. The reporting process involves the activity implementation team along with the budget planned by the village secretary, documented and acknowledged by the village head. Reporting on fund utilization in Warmon Kokoda village includes: scale reporting, detailing the implementation of fund usage made routinely every month. The final report on the allocation of the village fund includes progress in implementation and fund absorption, along with recommendations for finalizing the outcomes of village fund usage (SUMSEL BPK RI, 2021). The report is delivered through structured channels, starting from the village-level implementation team to the village head, then gradually to the district-level support team.

## Discussion

The welfare outcomes of the community through village fund management represent the success of village fund utilization in enhancing community welfare, which can be measured through income and health.

### *Income*

Welfare levels are influenced by income. Income disparity is affected by the number of dependents in a family and the level of expenditure on those dependents, which differs between families with large and small dependents. Income refers to the amount of money received by a household head over a period of one month for family use. Income is used as a benchmark to assess an individual's welfare by examining per capita income per month per family (Herawan, 2017).

From interviews with 37 residents sampled in Warmon Kokoda Village, the village fund significantly supports income because it can be used for BLT (Direct Cash Assistance)



distributed equally, honestly, reliably, and transparently to every household head, aiding basic community needs ([Interview Results, 2021](#)).

### *Health*

The health level of the population reflects the quality of life. Health levels can be assessed by various types of health complaints and diseases reported by the community. Health development efforts implemented so far are considered to have significantly improved the health status of the community, despite ongoing challenges ([Nawasis, 2007](#)).

From interviews with 37 residents sampled in Warmon Kokoda Village, the village fund greatly supports health initiatives. In Warmon Kokoda Village, there are health posts (*posyandu*) and COVID-19 response posts (*posko sadgas*) built using village fund allocations. The construction is carried out honestly, reliably, and transparently for the village community ([Interview Results, 2021](#)).

Discussion of these findings reveals several important implications. First, integrating Islamic economic principles in public financial management, as seen in Warmon Kokoda Village, can serve as a model for rural development in Indonesia. Principles of transparency and accountability are particularly crucial in building trust between the government and its citizens. Second, this service also highlights the importance of community participation in fund management processes. Active community involvement not only enhances the effectiveness of fund utilization but also strengthens social cohesion and builds local capacity for sustainable development. Third, despite mostly positive outcomes, challenges persist. Issues such as inequalities in access to funding sources among individuals and groups within the village still need to be addressed to ensure that the benefits of village fund management are felt by all residents.

## **CONCLUSION**

Empirical assessment of village fund management in Warmon Kokoda Village underscores the transformative impact of integrating Islamic economic principles and fostering robust community participation. This approach has demonstrably enhanced community welfare by ensuring transparency, accountability, and equitable distribution of resources. The success observed in Warmon Kokoda Village serves as a compelling case study, offering valuable insights and a potential blueprint for reforming village fund management policies nationwide. These findings not only validate the efficacy of Islamic economic principles in public finance management but also highlight the pivotal role of community involvement in achieving sustainable development goals. By actively engaging residents in decision-making processes and encouraging their participation in local governance, Warmon Kokoda Village has fostered social cohesion and empowered its members to take ownership of their development agenda. Moving forward, there is a critical need for continued research and dialogue to refine this management model and adapt it to diverse regional contexts. Understanding the contextual nuances and identifying key success factors will be essential for scaling up these initiatives across Indonesia. Moreover, ongoing evaluation and adaptation will ensure that village fund management policies remain responsive to evolving community needs and aspirations. In conclusion, the experience of Warmon Kokoda Village provides a compelling example of how innovative approaches rooted in Islamic economic principles can lead to tangible improvements in community welfare. By leveraging these insights, policymakers and stakeholders can foster inclusive development practices that resonate with

local values and priorities, ultimately paving the way for more equitable and sustainable growth nationwide.

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