

# Management of Village Fund Allocations from an Islamic Economic Perspective

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## ARTICLE INFO

### Article history:

Received Nov 03, 2023  
Revised Nov 30, 2023  
Accepted Des 22, 2023

### Keywords:

Allocation of village funds  
Islamic economics  
Village Development

## ABSTRACT

The management of village fund allocation is still not optimal in accordance with the objectives of Village Fund Allocation (ADD). The purpose of Village Fund Allocation (ADD) is to finance village government programs in carrying out government activities and empowering the population. The aim of this research is to determine the Management of Village Fund Allocation (ADD) from an Islamic Economic Perspective in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency. The research method used is descriptive qualitative research. Data collection techniques were carried out through observation, interviews and documentation methods. The results of the research show that the Management of Village Fund Allocations in Increasing Development in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency, goes through three stages, namely planning, implementation and accountability. The management of Village Fund Allocations in Sukajaya Village is reviewed from Islamic Economics, in the Planning, Implementation and Accountability stages in Sukajaya Village there are still many who have not followed the procedures in Islamic development economics.

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## 1. INTRODUCTION

In the era of globalization, the implementation of regional autonomy requires local governments to provide superior and effective services to ensure that communities are physically and non-physically involved in development activity programs. This ensures that village development program activities can be carried out well to advance the region and improve community welfare.

Based on Law no. 23 of 2014 article 1 paragraph 6, Regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage government affairs and the interests of local communities within the system of the Unitary State of the Republic of Indonesia. (Poerdwadarminta, 1996). In this case, regional autonomy in Law 23 of 2014 is to achieve regional independence which relies on empowering regional potential. Although autonomy is emphasized at the Regency or City level, in essence independence must begin at the village level which is the lowest level of government. so that empowering village communities must be the focus of greater regional development. The amount and nature of community self-help, as well as initial village income, remain important factors in village development. Apart from that, villages also receive development assistance from the Regency Government, where the institution or institution itself (top down) determines the program.

According to Suharismiariakunto, management is the administration, regulation or structuring of an activity (Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Article 1 Paragraph 2, nd). In another explanation, management is the use of human or other resources to plan, organize, direct and control activities to achieve certain goals. UU no. 33 of 2004 concerning Financial Balance between the Central Government and Regional Government is referred to in the village fund management system which is managed by the village government. This includes collection and accountability mechanisms. According to this regulation, local governments, including village governments, use development funds in accordance with the principle that money follows function. This means that funding follows government functions which are the responsibilities and obligations of each level of government.

Village Funds are used to finance government administration, development, community empowerment and society. As intended in paragraph 1, the priority is to finance development and community empowerment. In Article 20, the use of Village Funds refers to the Village's medium-term development plan and the Village government's work plan.

The administration of government affairs by the Village Government and the Village Consultative Body in order to regulate and manage the interests of local communities based on local origins and customs which are recognized and respected in the Unitary State of the Republic of Indonesia is called a village. In implementing village governance, it is also known as "Village Government". The Village Head is the agent of strategy while the Village Consultative Body and policy making and monitoring institution (Village Regulations). According to Village Regulations (Perdes) concerning Village Budget, Revenue and Expenditures (Village APB). Village financial management has authority with income originating from legitimate original village income, such as the results of village efforts, self-help and participation, mutual cooperation, and other activities. A type of financial relationship between levels of government, especially financial relationships between district governments and village governments, is known as Village Fund Allocation (ADD). Understanding village government authority is necessary to develop appropriate financial relationships.

Obtaining a portion of village finances from the district to be distributed through the village treasury is known as Village Fund Allocation (ADD). ADD's goal is to provide funding for village government programs that promote community empowerment as well as governance and development.

Regulation Number 11 of 2022 concerning Second Amendment to Regulation Number 4 of 2021 concerning Implementing Regulations of Central Lampung Regency Regional Regulations Number 9 of 2014 concerning Allocation of Village Funds as Amended by Central Lampung Regency Regional Regulations Number 12 of 2019 concerning Amendments to Lampung Regency Regional Regulations Central Number 9 of 2014 concerning Village Fund Allocation, explains the direction of using ADD so that it is based on a village level priority scale which is the result of deliberation, therefore it must not be distributed evenly among hamlets/RW/RT. The implementation of ADD must be reported by the Village Implementation Team in stages to the Subdistrict Level Facilitation Team and the District Level Facilitation Team. An accountability system, whether responsible or accountable, requires clear systems and procedures so that the principle of accountability can truly be implemented. Therefore, this regulation stipulates reporting and accountability for ADD management which is carried out in stages starting from the village level to the district level. At the Village level, the Village Implementation Team is required to submit a monthly report on the use of ADD including the progress of implementation and absorption of funds using a predetermined form. In addition, at each stage of ADD disbursement the Village Implementation Team is required to submit a physical progress report which is a visualization of the progress of physical activities to the Facilitation Team. Subdistrict. Meanwhile, ADD accountability is integrated with accountability for implementing the APBDes in accordance with applicable regulations.

By rolling out balancing funds through Village Fund Allocation (ADD), it is mandatory to make villages truly prosperous. For the case of Village Fund Allocation (ADD), even though it is required to be budgeted in the APBD post, many regions have not yet implemented this. For this reason, the transformation process towards village empowerment should continue to be implemented and all elements should be encouraged to move towards village autonomy. If you look at the amount of

budget given to villages through village fund allocation which reaches IDR 450,000,000/per village for Central Lampung Regency, the question arises as to whether the village and its existing elements are able to manage the budget well. (Aziz, 2022).

The village government previously only received limited financial assistance and its management was still very centralized by government agencies, but after the Village Fund Allocation policy was rolled out, villages received a fairly large budget allocation and management was carried out independently, so there were doubts about the village's ability internally to manage. The allocation of these funds is still questionable. These funds are still in question. Apart from that, villages still have limitations in the administration of their government, so this affects the management of village fund allocations. (Sadu, 2006). The limitations referred to are: (1). The quality of village apparatus resources is generally still low. (2). The regulatory policies regarding village government organizations are not yet perfect, since the issuance of Government Regulation Number 72 of 2005 concerning Villages, several implementing regulations are still needed both as guidelines and as operational purposes. (3). Low planning capacity at the village level often results in a lack of synchronization between the output (results/outputs) of policy implementation and the needs of the community which is the input of the policy. (4). Facilities and infrastructure to support operational government administration are still very limited, apart from disrupting the efficiency and effectiveness of work implementation, it also has the potential to reduce the motivation of implementing officials, thereby ultimately hindering the achievement of goals, tasks and work.

The government of Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency, also experienced the same thing, with limited human resource capacity who had a role in managing village fund allocation. Distribution of Village Fund Allocations (ADD) in Sukajaya Village, which can be seen from Village Fund Allocation Management (ADD) activities, namely the procurement of goods for cleaning the environment for universal facilities such as lawn machines and the procurement of planting fertilizer for each farmer group and so on. From the allocation of village funds in Sukajaya Village, it does not appear that there is funding that has implications for empowering residents such as training in productive businesses.

The management of village fund allocation is still not optimal in accordance with the objectives of Village Fund Allocation (ADD). The aim of the Village Fund Allocation (ADD) is to finance village government programs in carrying out government activities and empowering the population, so that income distribution, work opportunities and business opportunities for village residents can be improved.

Based on the considerations and realities above, it is hoped that the entire village government can optimize its Village Fund Allocation (ADD) budget so that the use of the Village Fund Allocation (ADD) can move the wheels of the village economy, so that village development will increase. It is hoped that this increased development will reduce growth disparities between villages.

## 2. RESEARCH METHODS

Descriptive qualitative research is the type of research that will be carried out. This means that the data to be collected will mainly be in the form of words and visuals rather than numbers, even if there are some numbers they are only supporting (Danim, 2002). The research approach used for this research is field research, which requires researchers to go directly into the field in order to obtain information, such as carrying out interviews, observations and documentation with the village government and community members. (Sugiyono, 2017)

The location of this research is in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency, which has directly implemented the Village Fund Allocation (ADD) program. In this research, a purposive sampling technique was used, namely a sample that was deliberately selected based on people who were properly selected by the researcher according to the specific characteristics of the sample. The first purposive sampling technique was 4 village officials consisting of: 1 Village Head, 1 Treasurer, Village Secretary and Chair of the LPM. Data collection techniques were carried out through observation, interviews and documentation methods. The data analysis technique is carried out through qualitative descriptive analysis, which is a research process that uses descriptive data in the form of written or spoken words from people and actors who can be observed. (Iskandar, 2008).

### 3. RESULTS AND DISCUSSION

#### **Management of ADD in Efforts to Increase Development in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency**

In 2005, Indonesia began implementing village fund allocation management based on Government Regulation no. 72 of 2005, which is now confirmed by the issuance of Law no. 6 of 2014 concerning cities. Regency/city/regional governments are required by this regulation to channel transfer funds from the central government to village accounts known as Village Fund Allocation (ADD).

Village Fund Allocation (ADD) is a form of financial relationship between levels of government, namely the relationship between district level government finance and village government. This means that the government budget given to the village in full can be in the form of village development and empowerment facilities (Sari, 2021).

The process of controlling, regulating, managing and organizing the village fund budget for physical and non-physical development needs in Sukajaya Village, Anak Ratu Aji District from planning to evaluation is known as managing village fund allocation in development. This is intended to improve the welfare of the Sukajaya Village community so that they can grow and develop evenly and in a directed manner in accordance with government program planning based on applicable regulations.

The legal basis for managing Village Fund Allocations (ADD) in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency is Central Lampung Regency regulation number 11 of 2022 concerning the second amendment to Central Lampung Regent's regulation number 4 of 2021 concerning implementing regulations for Central Lampung Regency regional regulations number 9 of 2014 concerning Village Fund Allocation (ADD) as amended by Central Lampung Regency regional regulation number 12 of 2019 concerning amendments to Central Lampung Regency regional regulation number 9 of 2014 concerning Village Fund Allocation (ADD).

The following is the process for managing Village Fund Allocation (ADD) in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency, which has 3 (three) stages, including:

#### **Village Fund Allocation Management Planning Stage**

In accordance with applicable regulations, the planning stage for managing village fund allocation in Sukajaya Village, Anak Ratu Aji District begins with the formation of an implementation team. The planning process is carried out using a participatory model in Planning and Development Deliberation activities. Village community organizations form a village fund allocation implementation team, which in the plan is referred to as the Person Responsible for Organizing Activities (PJOK), the Person Responsible for Organizing Activities (PJAK), and the Treasurer and Head of Financial Affairs (KUK).

The village Musrenbang carries out participatory planning by involving all levels of society, starting from community institutions, community leaders, and all village officials. Village Musrenbang aims to encourage community participation in planning village development projects. so that the resulting activity plan is a reflection of the hopes and needs of the entire local community and is included in the List of Proposed Activity Plans (DURK).

The level of community participation in planning ADD management activities in Sukajaya Village is still very low, this condition is shown by the small number of people who attend or express their aspirations in the Musrenbang regarding the activities to be carried out. Of the 30 community respondents, 21 people or 70% attended the village Musrenbang activities, but they did not express their aspirations for activity plans. Meanwhile, 9 people or 30% did not attend.

This is the explanation by Mr. Addin as Head of Sukajaya Village regarding the planning stages of ADD management and village community participation in Musrenbang activities. He explained that this year's Musrenbang was the first time he had served as village head, Mr. Addin was the village head elected in the 2021 village head election. In the Musrenbang process that was carried out, participation by village institutions and the community was still relatively low, especially since all those present took part. activities that they conveyed no aspirations while the Village

Musrenbang was in progress. This is apart from the fact that people have their own busy lives, the level of concern for the village is also very low.

In the Village Musrenbang process, the village government is less transparent in providing information to the community, of the 30 respondents, only 4 people or 13.33% said that in the Musrenbang the planned activities that could be carried out were discussed, 21 people or 70% said that in The village government's Musrenbang only provided information regarding the amount of budget received by the village, and the remaining 5 people or 16.67% said they did not know. This information is like a statement from one of the community members, namely Mr. Zawi, who said that we, the village community, still don't understand what planning to develop a village is, plus the village government has never explained it to us. So it's natural that I personally and a number of other residents just came to attend, because we didn't know what to talk about.

This condition caused the village Musrenbang activities to increase development in Sukajaya Village to not run well, as evidenced by the lack of a structured activity plan. In the table above, it can be seen that of the 30 respondents, all of the respondents present, namely 21 or 70%, agreed that no List of Proposed Activity Plans (DURK) had been produced. Meanwhile, 9 other respondents or 30% said they did not know because they did not attend Musrenbang activities which aimed to hold outreach to improve the development of Sukajaya Village.

### **Stages of Implementing Village Fund Allocation Management**

Implementation of village fund allocation management activities to improve development, with the village fund allocation budget in Sukajaya Village based on the Regent's regulations, Central Lampung Regent Regulation Number 11 of 2022 concerning Village Fund Allocation, Central Lampung Regency Government.

The Village Fund allocation is intended for physical implementation in the form of infrastructure for community support facilities and community empowerment with the provision that 30% (thirty percent) is used for operational activities of the village government and BPD, and 70% is used for community empowerment activities.

Furthermore, based on the provisions of Regent's Regulation Number 11 of 2022 concerning Village Fund Allocations, the Central Lampung Regency Government for the 2022 fiscal year, the amount of Village Fund Allocation obtained by Sukajaya Village is IDR. 406,000,000 (Four hundred and six million rupiah). The total Village Fund Allocation received by Sukajaya Village is Rp. 406,000,000, where the Village Fund Allocation budget allocation by the Sukajaya Village government is intended for village development with the type of activity, namely, making concrete bridges with a budget of Rp. 63,417,200 or around 15.62 %, Construction of concrete Rabat roads with a budget of IDR 219,727,200 or around 54.12%, and Construction of village road taluts with a budget of IDR 122,855,600 or around 30.26%.

Information obtained from several respondents regarding the implementation stages in Village Fund Allocation Management in Sukajaya Village is that the level of participation in each stage of Village Fund Allocation Management is still very low, both in the form of personnel and materials in supporting development activities in the Village. This can be seen in the process of development activities in Sukajaya Village, namely the construction of concrete bridges, the construction of concrete rebate roads, and the construction of road gutters. Information obtained from 30 respondents stated that in this activity there was no participation at all from the community to support this activity. This was stated by the Head of Sukajaya Village, Mr. Addin, who stated that the level of community awareness of development activities was very low, let alone being called to work, being called during Musrenbang for socialization was very difficult.

The research results also show that in implementing the village government's activity plans there is still a lack of transparency in providing information to the community. The lack of information transparency in question is that in implementing activity plans, the village government does not first provide information or ask for community participation. This condition is one of the causes of the low level of community participation in supporting development activities in the village. In the implementation stage of Village Fund Allocation management in Sukajaya Village, the village development activities carried out were the construction of a concrete bridge with a budget of 63,417,200, the construction of a concrete rebate road with a budget of 219,727,200 and the

construction of road taluts with a budget of 122,855,600 can be completed well. However, due to the lack of transparency of information regarding the implementation of activity planning by the village government to the community, the achievement of the objectives of managing village fund allocations carried out in Sukajaya Village has not been effective. The following are community statements regarding the quality of village government administration, one of which is the Chair of Sukajaya Village LPM, Mr. Suno, who stated that the large amount of budget used for government operations starting from allowances and spending on office equipment does not have an impact on improving the quality of government administration, even village offices do not never open.

### **Stages of Accountability for Management of Village Fund Allocations**

The stages of completing the preparation of accountability for Village Fund Allocation Management in increasing development in Sukajaya Village, Anak Ratu Aji District, in this accountability stage it is not effective, where the preparation of the Accountability Report (LPJ) is not fully prepared by the village government, but the preparation of this accountability report still involves a third party which does not come from the government or the Sukajaya Village Institution and there is no transparency to the community. The village government's lack of transparency in terms of accountability reports results in the community not knowing their responsibilities as an evaluation team for every activity carried out in Village Fund Allocation Management.

A total of 3 respondents or 10% said that the Accountability Report (LPJ) was prepared by the village government together with the BPD, while 8 other people or 26.67% said that the Accountability Report was prepared by another party, namely a third party who was not part of the government or institution. Sukajaya Village. Meanwhile, the remaining 19 people or 63.33% did not know who was the party who prepared the Sukajaya Village accountability report. And the research results show that the Sukajaya Village accountability report was not prepared by the village government as the person responsible for implementing the activities, but was prepared by another party. As expressed by the Treasurer of Sukajaya Village, Mr. Sulton, who stated that the quality of the human resources of the Sukajaya Village government is still relatively low, apart from the fact that on average they only have high school graduates, the village government also still has no experience in managing or being accountable for the use of the village fund allocation budget. this much and what hinders us as a village government is that the data we have is not stored so we have difficulty managing the budget and we are also not proficient in operating computers.

The Sukajaya Village Accountability Report is good, where out of 30 respondents, 18 people or 60% said that the Accountability Report prepared was well received by the Regency Government. The research results also show that the Accountability Report (LPJ) prepared by the Sukajaya Village Government was used as a model for all villages in Anak Ratu Aji sub-district. This was conveyed by the Head of Sukajaya Village, Mr. Addin, who stated that Sukajaya village is a village that is quite good at preparing accountability reports, apart from always being on time, the Sukajaya Village LPJ has been used as a model LPJ for all villages in Anak sub-district. Queen Aji. One of the principles of Village Fund Allocation budget management is that all activities must be evaluated by involving the community. The implementation of this evaluation means that in the accountability stage the government should not only be accountable to the central government or district government, but also to the community in order to provide information and ensure community involvement in the evaluation of development activities taking place in the village.

However, the research results show that the Sukajaya Village government has not evaluated development activities taking place in the village with the Sukajaya Village community. Of the 30 respondents, only 3 respondents or 10% said that there was an evaluation of activities with the Sukajaya Village community and 22 respondents or 73.33% said that the village government did not evaluate activities with the community, while 5 other people said they did not know whether The village government has carried out an evaluation of whether activities are running or not.

### **Islamic Economic Review of ADD Management in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency**

An understanding of Islamic Economics is defined as a closely related process of Muslim community activities to suspend production, distribution and human consumption. Apart from that,

there are still many experts who provide definitions of what Islamic economics is. So that Islamic economics can be defined as a Muslim individual's behavior in every sharia economic activity that must be in accordance with the provisions of Islamic sharia in order to realize and maintain maqasid sharia (religion, soul, reason, lineage and property).

### **Islamic Economics is Rabbaniyah**

Islamic economics is a Rabbaniyah (divine) economy, because its starting point is from Allah, its goal is to seek Allah's approval and its methods do not conflict with His Shari'a. Economy in the Islamic view is not a goal, but is a necessity for humans and a common means to be able to live and work to achieve its goals, both in terms of planning and management. Economics is a means of support for him and is a servant of his aqidah and message. Aqidah is an Islamic system. A comprehensive creed about nature, life and humans that answers basic and philosophical questions within humans such as, where humans come from, where the purpose of their lives is, why they exist, who created the universe in the first place, so as a religious human being and having the Aqidah should follow all Islamic activities both in society in planning and implementing them (Zaky, 2002).

From the explanation of the Rabbaniyah economy above regarding the management of village fund allocation, if seen from the planning stage, namely the Musrenbang, only around 21 people were present, and from interviews with residents who said that the management of ADD involved fraud in funds, even though in the development implementation stage, There was absolutely no citizen participation in the construction of concrete roads or bridges and in the accountability stage of preparing reports. Accountability is not fully prepared by the village government but involves a third party. For Muslims to supervise each other in economic and development activities, to obtain satisfactory results, they must follow the regulations, in matters of planning meetings and accountability for allocating assets/funds, because in economic development. Islam has something called Rabbaniyah (divinity) to ensure that we remain confident, and maintain our goal of seeking Allah's approval, so don't accuse us if we ourselves don't participate in budget management.

### **The Purpose of Fund Allocation in Islamic Economics**

The achievement of goodness and the demands of a noble soul must be related to get a reward from Allah. Allah has given demands to His servants to make Allocation of Funds as part of pious deeds that can bring a Muslim closer to God and to get heaven with all the pleasures that it contains. A Muslim, when faced with the source of the Shari'a, will direct his soul to the urgency of achieving obedience and the pleasure of Allah (Khursid, 1997).

The ongoing management of village fund allocation in Sukajaya Village tends to lead to misunderstandings between residents and the village government, residents who say that the village government does not provide complete information so that there is a lack of interaction between residents and the village government and the village government says that in the development stages of the community no one come, while the aim of allocating funds according to Islamic economics is to obtain rewards and Allah's approval, make every job a tendency of the soul towards love of Allah so that what we do in managing funds is not only for the world but is prioritized in the end or the hereafter.

### **Principles of Development in Islamic Economics**

In the previous description, it was explained that the modern development economy has experienced quite significant development phases. Even though these phases took quite a long time, they did not have a positive impact on the development of a prosperous and just world economy.

When Islam offers its development concept based on the Al-Qur'an and Sunnah, the first reason for the emergence of this economic concept of development is based on the need for an alternative concept that is suitable to be applied for the development of Muslim countries. This is reinforced by the fact that the Western model of economic development concept, which has been applied for almost two centuries in almost all countries of the world, turns out to be incompatible with the spirit and principles adhered to by Muslim countries. This can be seen in the reality of economic development in developing countries. So it is not surprising that many critics state that the concept



of Western development, which was born from capitalist theory, could actually damage the future development of Muslim countries. (At-Tariqi, 2004).

From the interview information from several respondents and the explanation of Islamic development economics above, it can be explained that Village Allocation Management is not only seen in terms of building issues but from the planning, implementation and accountability stages it is very important because in Islamic Development Economics there are principles of Islamic economic development. We must pay attention, we as humans must maintain a deliberative attitude. In Islam, deliberation is very important so that in Musrenbang planning we get perfect results and do not give rise to the desire in ourselves that what the implementing team is doing is wrong and do not think that they are embezzling the budget money that comes out every year. , so that it doesn't happen that participation in Musrenbang in development planning is attended. Likewise, in the implementation of development, the community should participate in the implementation so that what is obtained is not only prosperity in the world but also in the afterlife, and responsibility for the allocation of village funds. Islam teaches us to participate in good things so that no bad thoughts haunt a person, responsibility is something that is a heavy responsibility for someone, but in this case the people of Sukajaya Village must equally protect what has been given by the government because it is a mandate.

#### 4. CONCLUSION

Based on the results and discussion above, it can be concluded that the Management of Village Fund Allocations in Increasing Development in Sukajaya Village, Anak Ratu Aji District, Central Lampung Regency, goes through three stages, namely planning, implementation and accountability. The management of Village Fund Allocations in Sukajaya Village is reviewed from Islamic economics, in the Planning, Implementation and Accountability stages in Sukajaya Village there are still many who have not followed the procedures in Islamic development economics.

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