



(MUDIMA)



Multidimensional Budgeting as an Effort to Realize Sustainable Village Development

Winola^{1*}, Haliah², Nirwana³

Hasanuddin University

Corresponding Author: Winola winolawijayanti@gmail.com

ARTICLE INFO

Keywords: Budget, Multidimensional, Sustainable Development

Received : 1 January

Revised : 15 February

Accepted : 23 March

©2024 Winola, Haliah, Nirwana: This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

The budget is viewed from various aspects and is not measured only on the achievement of targets. If the budget is adjusted to the unique economic, socio-cultural, and environmental factors of each region, it will be more effective. The term Multidimensional Based Budget will be used from now on to refer to this budget. This study aims to determine the process and effectiveness of multidimensional-based budgeting in achieving sustainable village development. This study uses a qualitative method with a phenomenological approach. The participants in this study were the Village Head, Village Treasurer and Local Communities who were involved in the planning and budgeting process. The results of the study indicate that the Multidimensional Based Budgeting Management is carried out in accordance with the regulations that have been set by government regulations. In carrying out village fund allocation activities, the village government in the Ganra district first held a meeting with the village community to determine a village development plan according to the needs of the community in each village. Multidimensionality in the village government area in the Ganra sub-district has been right on target, the village government in managing village funds has carried out socialization with the community regarding the village fund budget, and the village government in managing village funds has succeeded in managing the village fund budget in accordance with the needs of the community in the village in Ganra sub-district both from the Economic Aspects, Social & Cultural Aspects and Environmental Aspects

INTRODUCTION

The Regional Budget (APBD) is a financial plan prepared by the local government to be used during one fiscal year. The main objective of budget-based performance is to determine regional financial performance and the level of effectiveness and efficiency of regional financial management (Nasution & Hasibuan, 2023). The budget preparation stage is very important in determining the effective use of costs, and it is important to pay attention to budget principles so that budget preparation is in accordance with strategic plans and effective goals. A good budget must pay attention to ethics, good planning systematics, be performance-based, and be made to achieve goals effectively (Rima, et al., 2022).

Performance-based budgeting is a growing issue and a top priority for the government. The government has introduced performance-based budgeting to monitor the success of local development based on the performance of each local government (Sesa & Kodrat, 2023). However, research results show variations in the implementation of performance-based budgeting in different regions. Some researchers claim successful adoption of performance-based budgeting, while others claim that the implementation has not been successful due to differences in performance indicators in each region. Budgets should be viewed from various aspects and not only measured based on target achievement, but also adjusted to the unique economic, socio-cultural and environmental factors of each region (Syafar, 2022). The term "Multidimensional Budgeting" is therefore used to refer to a more holistic and effective approach to budgeting.

The Indonesian region in Southeast Asia is led by developing countries and the government implements diverse and comprehensive national development (Wati, 2022). However, there are often imbalances in the implementation of development, especially in terms of the economy due to differences in resource potential in each region. Regions with good economic concentration tend to accelerate development, while regions with low economic levels have difficulty in increasing development (Bahar, et al., 2022). In terms of socio-culture, Indonesia has cultural diversity which is the basis for achieving national development. Cultural diversity is considered a valuable asset that can be used by the

government to accelerate good cultural development, so that Indonesia can create a country that takes into account existing cultural diversity (Rudiadi, et al., 2021).

Three of the 17 Sustainable Development Goals (SDGs) aim to ensure healthy lives and improve the well-being of people at all ages, ensure equitable and inclusive education and expand opportunities for lifelong learning for all, and promote inclusive and sustainable economic growth. These are linked to human development, prospects for full and rewarding work, and decent labor for all (BPS, 2018).

The environment is a universal problem associated with human existence. One of the causes of environmental damage is people's strong desire to use natural resources to the maximum (Zaenuddi, et al., 2023). Excessive use of natural resources can cause environmental damage that impacts human interests, environmental quality, and the ability of other living things to survive (Istiqomah, 2023). Therefore, long-term development should focus on maintaining a sustainable environment.

Seeing the importance of achieving sustainable development which is pursued through good governance. This study will examine in more detail the implementation of the budget on a multidimensional basis, including economic, socio-cultural and environmental aspects.

METHODS

The analysis method used is descriptive analysis to see how a class of events, objects, or conditions is carried out. Data collection was done through documentation studies and direct interviews with respondents.

This research uses a phenomenological approach, which is an applied research method that focuses on the subjective or phenomenological experiences of participants. Researchers seek to understand the meaning of events and relationships between individuals in certain situations.

The type of data collected is primary data obtained directly from interviews with informants such as the village head, village treasurer, and community leaders in Ganra District, Soppeng Regency, and secondary data in this study are budget reports and budget realization to the village government.

RESULTS AND DISCUSSION

Ganra is a sub-district in Soppeng Regency, South Sulawesi, Indonesia. Ganra sub-district consists of 4 (four) villages, including; Ganra Village, Belo Village, Lompulle Village and Enrekeng Village. With the sub-district capital in Ganra Village.

Ganra sub-district is located between two rivers, namely Salokaraja and MallanroE, which stretch from west to east, making Ganra a fertile area for agriculture. This condition made Ganra a frequent object of dispute between the surrounding kingdoms. History records that a feud between the 13th King of Bone and Wajo led to the death of the 19th King of Wajo over the territories of Ganra, Cenrana and Pallime. Although the Kingdom of Bone and the Kingdom of Soppeng are also thought to have competed for control of the Ganra region, this conflict was successfully resolved through diplomacy without war thanks to the wisdom of Kajao Laliddong from the Bone side and Arung Bila from the Soppeng side.

Ganra is currently known as an area that is very thick in religious knowledge, often referred to as "wanua panrita" in Soppeng Regency. Some of the scholars who have been born in this area, such as AG. Yusuf Usman, AG. Abd Rahman Pakkanna, AG. KH. Abd. Muin, AG. KH. Muh. Said, AG. K. Muh. Amin Battang, AG. KH. Muh. Natsir.

Village fund management began to be implemented in Indonesia in 2005 on the basis of PP N0. 72 of 2005 concerning villages which is now confirmed by Law no. 6 of 2014 concerning villages. This regulation requires the Village Government to be able to use village funds with the aim of equalizing financial capacity between villages to fund village needs in the context of administering government and implementing development and community services.

Village Fund Budget Management (ADD) in improving village development in Ganra sub-district, starting from the planning stage, implementation stage to accountability stage. Furthermore, based on the provisions of the Minister of Home Affairs Regulation, good implementation of ADD so that it is right on target and effective needs to refer to the principles of village financial management in article 2 paragraph 1 which reads "Village finances are managed with transparent principles, accountable

principles, participatory principles and orderly budget principles".

Currently, almost all eyes are on the village, from officials, academics, politicians, observers and activists who all want to see the village up close. They want to see how the village is currently developed. The great attention of the parties to the village is due to the increasingly large amount of the village budget issued by the government. This requires the village to implement transparency in the management of village funds so that the village community can clearly see what village funds are used for.

The concept of transparency in managing village funds can be said to be how open the village government is to each program and its budget. This concept of transparency is a necessity in order to properly monitor the management of village funds. One form of transparency that can be carried out is the installation of banners/billboards/benners with information on the Village Revenue and Expenditure Budget (APBDes) and other financial information that can be seen by all stakeholders, especially the community. In this regard, the four villages in Ganra sub-district have done this by installing APBDes billboards/benners at the village office so that they can be seen by all residents.

Effectiveness is related to the degree of success of an operation in the public sector, so that an activity is said to be effective if the activity has a major influence on the ability to provide community services which is a predetermined target. The benefit of analyzing the effectiveness of multidimensional-based Village budget management for the community is as a benchmark for the provision of services provided by the Village government.

The Village Law mandates the central government to budget Village Funds to be given to villages. The Village Fund Policy is one of the government's programs in order to develop the economy at the village level and reduce the poverty gap in villages. Village Funds are APBN funds intended for Villages which are transferred through the district/city APBD and are prioritized to carry out development and empowerment of village communities.

The ratification of the Village Law essentially carries a mission, namely to improve the welfare of villages. However, so far there are still various challenges and obstacles in its implementation.

Within the village itself, Village Fund management still does not fully use the principles of accountability and social inclusion. There are still development programs made by village governments that are not in line with the wishes and aspirations of the village community.

The objectives of Village Fund Budgeting itself include improving public services in villages, alleviating poverty, advancing the village economy, overcoming development gaps between villages, and strengthening village communities as subjects of development. In managing the Village Budget, it is hoped that the village community will be involved, so that the money used for development does not flow outside the village. By using local workers, it is hoped that the implementation of activities financed by the Village Fund can absorb labor and provide income for those who work. Meanwhile, the use of local raw materials is expected to provide income to the people who have these raw materials.

Village Fund allocations are budgeted in large enough amounts to be given to each village. The amount of Village Fund allocation tends to increase every year. In 2015, the Village Fund allocation was only IDR 20.7 trillion with an average of each village receiving a Village Fund allocation of IDR 280 million. Meanwhile, in 2020 the Village Fund allocation reached IDR 72 trillion with an average of each village receiving a Village Fund allocation of IDR 960 million.

The effective category can still change every year, as long as the Village Fund Budget is still running. The aim of the Village Fund is to improve the welfare of Village residents, so programs are created to improve the welfare of Village residents.

The Village Development Index (IDM) is a composite index formed based on three indices, namely the social resilience index, the economic resilience index and the ecological/environmental resilience index. The Village Index builds on developments to strengthen efforts to achieve development targets for villages and rural areas. IDM classifies villages into 5 groups, namely independent villages, developed villages, developing villages, underdeveloped villages and very underdeveloped villages.

The Developing Village Index (IDM) is not only useful for knowing the development status of each village which is closely related to its characteristics, but can also be developed as an

instrument for targeting in achieving RPJMN targets. The indicator set developed in the Developing Village Index was developed based on the concept that in order to achieve a developed and independent village, a sustainable development framework is needed in which social, economic and environmental aspects are forces that complement each other and maintain the potential and ability of the village to improve village life. The existing IDM can reflect developments in facts in the field. So in this analysis, IDM is used as a proxy for the output of Village Fund Budget management.

Village funds redistribute State assets sourced from the APBN. This can illustrate the existence of village authority to manage their village. With the Village Fund, it is hoped that it can improve welfare in the village. So the Village Fund allocation should have a relationship with IDM, as a village development output.

The village fund management mechanism in each village in the Ganra sub-district has been running as it should, starting from planning, implementation, administration, reporting and accountability.

Obstacles regarding the management of village funds are still often a problem in village governments because, as is known and explained above, there must be transparency in managing village funds. Managing village funds is the responsibility of the village government, so it must be done properly.

Based on the results of interviews conducted with the Treasurer in each village in Ganra District, it can be concluded that the management of village funds can be said to be running well without any serious obstacles.

In the Ganra District area, the Government implements diverse or comprehensive national development in its development. Viewed from an economic aspect, each region has different resource potential. Regions that have good economic concentration will accelerate development, but regions with low economic levels will find it difficult to increase development. From the socio-cultural aspect, the four villages in the Ganra sub-district have cultural diversity which can be the basis for achieving national development. Cultural diversity as a valuable asset can be used by the government as an effort to accelerate good cultural development. In this way, Indonesia can create a country that takes into account the characteristics of each culture. based

on the evolutionary features of social life. Three of the 17 SDGs, including ensuring healthy lives and improving the well-being of the population at all ages, ensuring fair and inclusive education and expanding opportunities for lifelong learning for all, and promoting inclusive and sustainable economic growth, are related to development, prospects for full and rewarding employment and a decent workforce for all. Based on the environmental development aspect, the four villages have different aspects. The environment is a universal problem related to human existence. Excessive use of natural resources will result in environmental damage which will affect human interests as well as the quality of the environment and the ability of other living creatures to survive in it. Therefore, long-term development must be oriented towards sustainable environmental maintenance. Conceptually, the model to be developed starts from the process of identifying problems and needs of the community in the village. Simultaneously, this is accompanied by exploring the potential of village resources as well as a deeper introduction to the philosophical values and local wisdom that have grown and developed in the village. Then this can be studied and processed in a unit or institution that functions as a Center of Excellence which places more emphasis on innovation in order to develop the various dimensions of the village. This process is accompanied by leadership and cooperation (collaboration) between various stakeholders. The results are then developed on a village community basis to produce a Superior and Sustainable Village that has a sustainability orientation of food security, democratic involvement, health and sanitation, education, local business and renewable energy.

Various potentials have been developed and can be developed for the future. The multidimensional-based budgeting process has been carried out by the government and community in four villages in the Ganra sub-district, which shows that there are innovations carried out in developing the potential of 3 aspects, namely the Economic, Socio-Cultural and Environmental aspects. Facts also show that the innovation carried out has had a positive impact on various aspects of the lives of the people of four villages in Ganra sub-district. The innovations carried out that have a real impact are:

a. Economic Aspects

Another prominent aspect of Ganra District to support the sustainability of the village and its community is in the economic sector which can be seen from the production economic activities carried out by community members. One of the mainstays is the agricultural sector. The natural potential of four villages in Ganra sub-district shows that a lot of agricultural land is planted with rice which is managed productively every day and sold to other areas. This agricultural business activity is very visible from morning until late afternoon when the village farmers start planting, caring for and harvesting. The harvest, which is then transported by transport vehicles such as trucks, can be seen going back and forth, enlivening agricultural economic activities in four villages in the Ganra sub-district. To support economic development in four villages in Ganra sub-district, especially in the agricultural sector, these four villages are trying to open or repair farm roads which are important access in supporting economic sustainability in these four villages. In Ganra village, repairs to farm roads are budgeted for repairs in the form of hardening 14km long farm road.

b. Social and Cultural Aspects

The socio-cultural life of the people in Ganra sub-district is still very strong, this is proven by the local community's enthusiasm for carrying out various kinds of religious and cultural activities and traditions that are still carried out by the people in Ganra sub-district, especially during the harvest period.

The culture of the people in four villages, during the harvest festival, every village in the Ganra sub-district holds a mappadendang event, Mappadendang, which is a group of people pounding a pestle into a mortar with a rhythm (tone) and accompanied by movements. The Mappadendang tradition is a tradition of pounding rice that is often carried out by Bugis people. They call it nampu ase lolo. This ceremony was attended by the government, traditional leaders, parents and children. This tradition is usually held after the harvest season and is carried out by young men and women in pairs. This ceremony is led by parents (traditional leaders) who are experienced in celebrating Mappadendang events. The traditional culture that still lives on in the lives of village communities, which is very strong with a sense of

togetherness, is a supporting element for successful development in the village. This potential can be utilized to help the coaching process, namely by gathering the people who will be coached into groups. The social conditions in the Ganra sub-district are quite good. This happens because there are very strong emotional ties of religion and brotherhood between members of the community. The relationship between the government and the community is also well established, it is also a strength in the village government area in Ganra sub-district in government and community management. The portrait of community welfare is not yet high in Ganra sub-district, especially with the COVID-19 pandemic which has occurred in the last two years which has had a significant impact on the community. Therefore, the government's efforts to accelerate economic recovery include providing support in the form of fund transfers to the regions. Direct Cash Assistance is one of the programs with the highest allocation of village funds, namely in 2022 amounting to IDR 68 trillion. Direct cash assistance (BLT)

c. Environmental Aspects

The philosophy of life that is one with and coexists with nature, usually referred to as naturalism, has turned into anthropocentrism. This philosophy has faded, replaced by humans as the main controllers of nature, no longer humans who adapt to nature and the environment. This situation has changed, nature and the environment are processed in such a way as to follow the wishes and fulfill the needs of human life. Maintaining a clean environment at this time is very important, maintaining cleanliness is the main thing to avoid all diseases in accordance with government recommendations for maintaining cleanliness, this is done by washing hands and keeping the surrounding environment clean, environmental cleanliness is a condition that is free from all dirt and disease, which can harm aspects of community environmental activities and behavior. In maintaining environmental aspects in Ganra Subdistrict, especially regarding the waste problem, the village government in four villages of Ganra subdistrict has provided a rubbish truck to transport rubbish from the community and the rubbish from the community is thrown into the final disposal site. The presence of this rubbish van will minimize littering especially the place for dumping rubbish on riverbanks which will

have fatal consequences and cause flooding, because in the three villages in the Ganra sub-district it is prone to flooding, the role of each village government in these three villages is to provide a rubbish truck and make village regulations regarding the prohibition of rubbish dumping. haphazard. A recent innovation in Lompulle village is the provision of flood detection equipment because it is known that flood disasters in Lompulle village are among the worst points when floods occur. In Deso Belo, which is also a flood-prone village in the Ganra sub-district, the Belo village government is making maximum efforts to repair flood-retaining embankments which will be useful for minimizing the occurrence of flooding. Thanks to these innovations and policies, two villages in the Ganra sub-district, namely Ganra village and Lompulle village received a National Award in the form of a Climate Village Program Trophy.

CONCLUSION

Multidimensional Based Budgeting Management is carried out in accordance with the regulations established by government regulations. In carrying out village budget allocation activities, the village government in Ganra sub-district first holds deliberations with the village community to determine a village development plan in accordance with the needs of the community in each village. Transparency in village fund budget management within the village level in the Ganra subdistrict has been implemented in accordance with the guidelines for village financial management in the Ministry of Home Affairs Number 113 of 2014 and also Law No. 6 of 2014, as well as other regulations based on the concept of good village governance, namely transparency, accountability, responsibility, fairness and community participation in active synergy with the village government through various programs included in the APBDs. This can be seen from the realization of village funds presented in the realization billboard. Openness in managing the village fund budget makes the village government gain the trust of the community.

The effectiveness of Multidimensional Based Budgeting as an effort to realize sustainable village development has been effective, this is proven by the management of Multidimensional Based Budgeting in the village government area in Ganra sub-district has been right on target, the village government in

managing village funds has carried out socialization with the community regarding village fund budgeting, and the government Villages in managing village funds have succeeded in managing the village fund budget in accordance with the needs of the community in villages in the Ganra sub-district area both from the Economic Aspect, Social & Cultural Aspect and Environmental Aspect.

Based on the researcher's direct experience in this research process, there are several limitations experienced and there can be several factors that future researchers can pay more attention to in further perfecting their research because this research itself certainly has shortcomings that need to be continuously improved in research. -future research, Several limitations in this research: The number of informants assessed is still insufficient to describe the true situation, The sharpness of the discussion is still lacking due to the limitations of the author's knowledge and insight.

Based on the results of research in villages throughout Ganra District, it has implications for future researchers to add more research locations and not focus on one research location so that they can have accurate data and can see and assess changes that occur over time, so that they can compare their progress. Application of Multidimensional Based Budgeting as an Effort to Realize Sustainable Village Development.

REFERENCES

- Ahmad Yani. (2017). Pengaruh Partisipasi Anggaran, Budaya Organisasi Dan Job Relevant Information Terhadap Kinerja Manajerial Pada Pemerintah Kabupaten Tulungagung. *Cendekia Akuntansi*, 5.
- Anggoro, Rostien Puput., Ahmad Saputra., & Nila Hutami Putri. (2018). Pemberdayaan Lingkungan Melalui Program Hidroponik, Probiotik, Dan Kompos. *Jurnal Pemberdayaan*, 2(1), 95-102.
- Astuty, E., & Eva Hany Fanida. (2018). Akuntabilitas Pemerintah Desa Dalam Pengelolaan Anggaran Pendapatan Dan Belanja Desa (Apbdes) (Studi Pada Alokasi Dana Desa Tahun Anggaran 2011 Di Desa Sareng Kecamatan Geger Kabupaten Madiun) Oleh. *Jurnal Ilmu Hukum Jambi*, 1(2), 1–15
- .Bahar, M. S., Nurhayati, A., Sulanam, S., Huda, M. N., Wasid, W., & Mahfudh, H. (2022). Model partisipasi berbasis komunitas dalam pembangunan desa: potret masyarakat Samin dan Tengger di Jawa Timur.
- Bps. (2018). *Indikator Pembangunan Berkelanjutan (Tpb) Indonesia*, Jakarta: Bps.
- Ferwati, Rofiqoh. (2018). Sustainable Development Goals Di Indonesia: Pengukuran Dan Agenda Mewujudkannya Dalam Perspektif Ekonomi Islam. *Kontekstualita: Jurnal Penelitian Sosial Keagamaan*, 33(2), 143-167.
- Humaida, Bisa., M.A Sa'adah., Hariyah., & N.H. Nida. (2020). Pembangunan Berkelanjutan Berwawasan Lingkungan Dalam Perspektif Islam. *Khasanah: Jurnal Studi Islam Dan Humaniora*, 18(1), 131-154.
- Istiqomah, S. E. (2023). Pembangunan Perdesaan dari Perspektif Perencanaan. *Ragam Pemikiran Pembangunan Ekonomi Perdesaan-Jejak Pustaka*, 124.
- Kementerian Ppn/Bappenas. (2019). Pelaksanaan Pencapaian Tpb/ Sustainable Development Goals (Sdgs) Indonesia. Jakarta: Bappenas. [Http://Sdgs.Bappenas.Go.Id/Wp-Content/Uploads/2020/10/Buku-Pedoman-Rencana-Aksi-Sdgs.Pdf](http://Sdgs.Bappenas.Go.Id/Wp-Content/Uploads/2020/10/Buku-Pedoman-Rencana-Aksi-Sdgs.Pdf)

- Kindangen, Intan Levire., M.S. Pankey., & D. Tampongoy. (2018). *Tata Kelola Administrasi Desa Dalam Penyelenggaraan Pemerintahan Desa*.
- Moeloeng, L. J. (2017). *Metodologi Penelitian Kualitatif*. Pt Remaja Rosdakarya Offset.
- Muslih, Mochammad., D.R. Rahadi., & S.O. Marbun. (2019). *Tata Kelola Pemerintahan Berkelanjutan Untuk Meningkatkan Kinerja Pemerintah Daerah*. Konferensi Nasional Ilmu Administrasi, 3(1).
- Moeloeng, L. J. (2017). *Metodologi Penelitian Kualitatif*. Pt Remaja Rosdakarya Offset.
- Nasution, S. P., & Hasibuan, A. (2023). *Strategi Inovasi Pembangunan Desa Tertinggal Di Era Revolusi Industri 4.0*. *Jurnal Pengabdian Masyarakat Akademisi*, 1(3), 5-23.
- Nurkholis, Afif. (2018). *Teori Pembangunan Sumberdaya Manusia: Human Capital Theory, Human Investment Theory, Human Development Theory, Sustainable Development Theory, People Centered Development Theory, Ina-Rxiv*, 1-16.
- Octaviani., Devie., Akram., & Animah. (2017). *Good Governance, Performance Based Budgeting And Skpd Budget Quality Skpd (The Case Of Structural Modal Approach)*. *Jurnal Kebijakan Dan Administrasi Publik*, 21(2). 117-130.
- Pratama, Nourian Dandi., A. Abdurahim., & Hafiez Sofyani. (2018). *Determinan Efektivitas Implementasi Anggaran Berbasis Kinerja Dan Penyerapan Anggaran Di Pemerintah Daerah*. *Jurnal Review Akuntansi Dan Keuangan*, 8(1), 9-24.
- Putri, I. G. A. M. A. D., & Wirawati, N. G. P. (2020). *Implementation Of Good Government Governance, Intellectual Intelligence, Emotional, And Spiritual Intelligence In Managerial Performance Of Village Government Management*. *International Research Journal Of Management, It And Social Sciences*, 7(1), 169-176.
- Rima, M., Hasiah, H., & Azmi, A. (2022). *Pengelolaan Dana Desa Dalam Meningkatkan Status Indeks Desa Membangun*. *Supremasi Hukum: Jurnal Penelitian Hukum*, 31(2), 99-109.
- Rosana, Mira. (2018). *Kebijakan Pembangunan Berkelanjutan Yang Berwawasan Lingkungan Di Indonesia*. *Jurnal Kelola*, 1(1), 148-163.
- Rudiadi, R., Ilosa, A., & Al Sukri, S. (2021). *Optimalisasi kinerja pemerintahan desa dalam penyusunan rencana kerja pembangunan desa*. *Jurnal El-Riyasah*, 12(1), 44-58.
- Saribu, Ardin Dolok. (2017). *Pengaruh Penerapan Prinsip-Prinsip Good Government Governance Terhadap Efektivitas Kinerja Pegawai Badan Pengelolaan Keuangan Dan Aset Daerah Perintah Kabupaten Deli Serdang*. *Jurnal Media Studi Ekonomi*, 20(1), 91-108.
- Sesa, B., & Kodrat, R. (2023). *Percepatan Pembangunan Infrastruktur Perdesaan Dalam Membuka Lapangan Kerja, (Studi Kasus di Kecamatan Bajo Barat Kabupaten*

- Luwu). *Jurnal Kajian Dan Penalaran Ilmu Manajemen*, 1(2), 71-88.
- Setianingtias, Retno., M.Baiquni, & A. Kurniawan. (2019) *Pemodelan Indikator Tujuan Pembangunan Berkelanjutan Di Indonesia*. *Jurnal Ekonomi Dan Pembangunan*, 27(2),61-74.
- Setiawan, Ferry. (2019). *Pengaruh Teori Pembangunan Dunia Ke-3 Dalam Teori Modernisasi Terhadap Administrasi Pembangunan Di Indonesia*. *Jurnal Ilmu Sosial, Politik Dan Pemerintahan*, 8(2), 59-69.
- Sulistiani, Dwi. (2017). *Good Government Governance Menuju Pemerintah Yang Bebas Korupsi, Kolusi Dan Nepotisme (Kkn)*. *El Muhasabah*, 8(1), 1-15.
- Sumardi. (2020). *Keterkaitan Kebijakan Perencanaan Pembangunan Dan Penganggaran Daerah*. *Jurnal Of Rudal And Development*, 1(1), 45-53.
- Suparmoko, M. (2020). *Konsep Pembangunan Berkelanjutan Dalam Perencanaan Pembangunan Nasional Dan Regional*. *Jurnal Ekonomika Dan Manajemen*, 9(1), 39-50.
- Syafar, M. (2022). *Pendahuluan: Memahami Pembangunan Berbasis Masyarakat*.
- Trimulato, Nur Syamsu, M. O. (2021). *Sustainable Development Goals (Sdgs) Melalui*. 10(April), 19-38. <https://doi.org/10.35878/Islamicreview.V10.II.269>
- Wati, D. R. (2022). *Pengaruh Program Pengembangan Infrastruktursosial Ekonomi Wilayah (Pisew) Terhadap Pembangunan Berkelanjutan (Studi Kasus: Desa Sumber Sari Kecamatan Sragi Kabupaten Lampung Selatan TA. 2021)*.
- Yani, Ahmad. (2017). *Pengaruh Budaya Organisasi, Partisipasi Anggaran Dan Job Relevant Information Terhadap Kinerja Manajerial Pada Pemerintah Kabupaten Tulungagung*. *Cendekia Akuntansi*, 5(1), 1-11.
- Yaqin, Situ Mutmainah Zulfaridatul., Ahmad Yunani., M. A. Nur. (2018). *Pengaruh Anggaran Belanja, Infrastruktur Dan Pertumbuhan Ekonomi Terhadap Ketimpangan Pembangunan Provinsi Kalimantan Selatan*. *Jurnal Studi Ekonomi*. 9(1), 63-75
- Yusanto, Yuli. (2019). *Ragam Pendekatan Penelitian Kualitatif*. *Journal Of Scientific Communication*, 1(1), 1-13.
- Zaenudin, Z., Harsono, I., & Wahyunadi, W. (2023). *Dampak Partisipasi Masyarakat dalam Proses Penyusunan Rencana Kerja Pemerintah Desa (RPKDES) Terhadap Tingkat Pembangunan di Kecamatan Gerung Kabupaten Lombok Barat*. *Hawalah: Kajian Ilmu Ekonomi Syariah*, 1(4), 140-150.
- Zahrudin, Zainul Arifin., & Ahmad Sunandi. (2019). *Implementasi Penyusunan Rencana Anggaran Pendapatan Dan Belanja Sekolah*. *Jurnal Administrasi Pendidikan*, 26(1), 46-56.

Zai, Ferra Pratiwi., Sahala Purba.,& Arison Nainggolan. (2020). Pengaruh Penerapan Good Government Governance Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Informasi Laporan Keuangan (Studi Kasus Pada Bpkpad Kabupaten Nias Barat). *Jurnal Mutiara Akuntansi*, 5(1), 1-10.

Zuriatina, Isma. (2020). Pengaruh Pembangunan Kebudayaan Terhadap Pembangunan Manusia Di Indonesia. *Jurnal Pembangunan Sosial*, 3(1), 1-17.