



Village Fund Management Strategy in Realized Sustainable Development Goals in Suci Village, Panti District, Jember Regency

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Abstract

Global development challenges can be addressed through a global action plan, also known as the Sustainable Development Goals (SDGs). Each village must have precise program plans aligned with the SDGs to help achieve global development goals. This study aims to determine the strategic plan implemented by the Suci Village Government, Panti District, Jember Regency, to achieve the Sustainable Development Goals (SDGs). The method used in this study is a descriptive qualitative approach. The data sources are primary and secondary. Primary data was obtained from interviews and observations. While secondary data was obtained from documentation. Data were collected through interviews, observations, and documentation. Secondary data in the form of RPJMDes, Budget Realization Reports, Selayang Pandang Potensi Desa Suci, and Peraturan menteri Dalam Negeri No. 20 Tahun 2018. Data validity was tested through source and technique triangulation. The study results indicate that Suci Village has implemented village financial management in accordance with applicable regulations. In implementing the SDGs, several programs support them, such as direct cash assistance (BLT), stunting prevention, and waste banks. The strategy used in village management is quite good, as it emphasizes the evaluation process to ensure effective planning in accordance with the SDGs' development objectives, taking into account village conditions and partnerships.

Keywords: *management, village funds, strategy, sustainable development goals,*

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1. Introduction

Village development is a crucial pillar of sustainable national development. The Indonesian government has committed to achieving the Sustainable Development Goals (SDGs), which encompass various aspects of life, from poverty alleviation and education and health to infrastructure development and environmental conservation (Alisjahbana & Murniningtyas, 2018)). In the local context, achieving the SDGs is inseparable from the role of villages as the smallest government units with direct contact with the community.

Since Undang-Undang No 6 tahun 2014 concerning Villages (Yustisia, 2015), village governments have broader authority to manage their potential and resources (Malani et al., 2021). One concrete form of support from the central government for village independence is the annual disbursement of Village Funds (Rahayu, 2019). These funds are expected to serve as a strategic instrument to accelerate village development in a participatory, inclusive, and sustainable manner.

However, the management of Village Funds still faces various challenges, such as inadequate planning, inadequate capacity of village officials, and weak oversight and accountability (Simbolon & Lewowerang, 2022). This has resulted in the Village Fund's suboptimal contribution to achieving sustainable development goals at the village level. Therefore, a management strategy is needed that is not only effective and efficient but also aligns with the principles of the SDGs.

Suci Village, located in Panti District, Jember Regency, is one of the villages that receives Village Funds annually. With its potential natural resources and community, Suci Village has a significant opportunity to integrate Village Fund management with the achievement of SDG indicators. However, an in-depth study is needed on how Village Fund management strategies are designed and implemented, and the extent to which these strategies support SDG achievement in the village.

Based on the description above, this study aims to examine and analyze Village Fund management strategies in realizing the Sustainable Development Goals in Suci Village, Panti District, Jember Regency. The results of this study are expected to contribute to the formulation of more targeted, transparent, and sustainable Village Fund management policies, as well as serve as a reference for other villages in optimally achieving the SDGs.

2. Literature review

2.1. Village Fund Management

Village funds are funds sourced from the State Budget (APBN) allocated for village development and empowerment in accordance with Undang-Undang No. 6 tahun 2014



concerning Villages. Village fund management aims to support comprehensive and sustainable village development, including efforts to achieve the Sustainable Development Goals (SDGs) at the village level, which emphasize poverty alleviation, economic improvement, health, education, and a sustainable environment (Abdi et al., 2022). Village financial management is regulated by Peraturan Menteri Dalam Negeri No 20 tahun 2018, which covers planning and budgeting, implementation, administration, reporting, and accountability (Menteri Dalam Negeri Republik Indonesia, 2018).

2.2. Strategic Management

Strategic management is a series of managerial actions that determine a company's long-term performance (Ardhiarisca et al., 2023). Strategic management indicators include:

- a) Strategy formulation: the process of establishing the organization's programs or plans, the ultimate goals (aims) it wishes to achieve, and the methods it will use to achieve those goals;
- b) Strategy implementation: the act of implementing the formulated strategy through optimal resource allocation;

Strategy evaluation: measuring and creating effective feedback mechanisms (Sumaryono & Rony, 2024).

2.3. Previous Research

Previous research related to SDGs strategies has been conducted by previous researchers, namely Basri et al., (2022), Syarif (2024), KHAIRUNNISA (2025), Haris et al. (2025), and Salsabila, (2021). The research methods used are varied, namely Case study, qualitative study, field study, and mix methode. The research locations that were conducted were varied, namely Somba Palioi Village, Rongdalem Village, Tekulai Hilir Village, and Jombok Village.

Research conducted by Basri et al. in 2022 and Khairunnisa in 2025 prioritizes village funds for poverty alleviation. The research used case studies and mixed methods. Research on SDG-based village fund management was also conducted by Salsabila in 2021 and Syarif in 2024. The results covered economic, environmental, educational, and gender equality aspects for sustainable development. Furthermore, accountability, transparency, digitization of reports, and participatory community empowerment are essential for successful village fund management. Haris et al. (2025) stated that participatory deliberation and planning effectively accelerate the achievement of the SDGs.

This study differs from previous research in that it specifically selected Suci Village as its location to provide a detailed and comprehensive picture of the financial management



process in Suci Village to achieve the SDGs. Furthermore, an analysis was conducted to evaluate the implementation of the strategies implemented.

3. Method

This research method is a descriptive qualitative research method. This method is a method that describes, and explains the actual events of the object being studied based on the situation and conditions when the research was conducted (Sugiyono, 2019). Data collection methods are through interviews, observation and documentation. Secondary data sources come from the RPJMDes and Budget Realization Report related to activities or programs that support the SDGs, Selayang Pandang Potensi Desa Suci, Peraturan Menteri Dalam Negeri No. 20 tahun 2018. The sources in this study are the Village Head, Finance Head and financial operators of Suci Village. The determination of sources is based on their knowledge regarding the planning process and realization of the use of village funds. Data credibility is carried out using source and technique triangulation. In this study, an analysis will be conducted related to the village fund management process, as well as the strategies and implementation of strategies that have been carried out in Suci Village in achieving the SDGs.

4. Findings and discussion

4.1. Village Fund Management

4.1.1. Planning and Budgeting

The village fund management process in Suci Village complies with applicable regulations. Suci Village has implemented a village-level management process that begins with planning, budgeting, implementation, administration, reporting, and accountability. These stages are clearly outlined in Peraturan Menteri Dalam Negeri No. 20 tahun 2018. The Village Head explained that the village has fully implemented this process:

"In the village, the financial management process begins with planning, followed by a village meeting, followed by implementation, and reporting. The community is directly involved in village planning. Any changes to the plan will be communicated through community meetings and agreement."

This is supported by an interview with the Head of Finance:



"Financial management in Suci Village is carried out systematically and in accordance with regulations, starting from the planning stage, implementation, administration, reporting, and accountability. All of these processes are carried out in accordance with regulations from the Ministry of Villages and the Ministry of Finance. In its implementation, the village uses two main applications: Siskeudes (Village Finance System) for financial planning and management, and Jaga Desa (Village Management System) for activity-based reporting. This ensures transparency and accountability in village financial management."

The village deliberation is the beginning of the planning process, where the community actively participates in conveying needs and planned programs. Representatives from the three hamlets in Suci Village: Glundengan, Glengseran, and Gaplek, participated in the deliberation. Each village head's term will produce a Village Medium-Term Development Plan (RPJMDes), which is detailed annually in the form of the Village Government Work Plan (RKPDDes). This is consistent with the interview results provided by the Head of Finance:

"The financial management planning process begins by gathering community aspirations through a village deliberation forum (Musdes). This forum is attended by village officials, the Village Consultative Body (BPD), neighborhood heads (RT/RW), community leaders, professional representatives, and women. Community participation is relatively high, with approximately 70% of invited participants. These community aspirations are then aligned with regulations and program priorities established by the central and regional governments."

This is confirmed by the interview with the Village Head:

"The village deliberation aims to gather aspirations from residents. The village deliberation is attended by officials, the BPD, and community representatives. All hamlets convey their needs as a form of participation in the planning process."

The following is a screenshot of the Medium-Term Development Plan (RPJM) of Suci Village, Panti District, as incorporated into the Siskeudes application:



is also a priority because it often emerges as a primary community need in annual evaluations."

Therefore, community involvement in planning activities is essential, as well as the presence of village officials and the Village Consultative Body (BPD) to oversee the smooth implementation of the planning process.

4.1.2. Implementation and Administration

During the implementation process, the community generally welcomed the program. This was because the planned program was aligned with community needs. This was conveyed by the Village Head of Suci:

"The community generally welcomed the village program, although some still had too high expectations of village funds. They often assumed village funds could solve all problems. However, in general, the community was quite active in SDG-based programs, such as integrated health posts (Posyandu), Healthy Village Houses (Rumah Desa Sehat), and waste management."

However, sometimes things don't align with the expected conditions, such as natural disasters. This requires changes to the program or budget, necessitating a budget reallocation mechanism. The following is an interview with the Head of Finance:

"Changes to the program or budget allocation do occur, especially in emergency situations like natural disasters. For example, when a landslide occurs, the village reallocates the budget for disaster management. The process is carried out through a village meeting, where less urgent programs are reduced or stopped and shifted to more priority activities. Every change is recorded and officially reported through the village reporting application."

The following is data on the realization of village funds in 2024 that supports SDGs activities, namely:

Table 2. Data on Village Fund Realization in 2024 in Suci Village that Supports the SDGs

Program	Amount
Convergence of Stunting Prevention	Rp131.042.500,-
IDM (Village Profil)	Rp15.000.000,-
BLT DD	Rp219.600.000,-
Increasing the capacity of village officials	Rp5.000.000,-



Update website desa	Rp1.000.000,-
BUMDes	Rp10.000.000,-
Total	Rp381.642.500,-

(Source: Siskeudes, 2024)

The programs initiated by Suci Village have been implemented well, but some programs have encountered obstacles. The obstacle is the lack of enthusiasm among the village community for soft programs. The community tends to be enthusiastic about the hard programs of Suci Village. As stated by the Head of Finance,

“Not all programs are fully implemented. Physical programs such as infrastructure development are generally 100% absorbed, but programs that require active community participation, such as tax education or other social activities, tend to experience obstacles. These obstacles include lack of community interest, limited knowledge, and economic challenges. The village is trying to overcome this by increasing the capacity of village officials, building collaborations with external institutions, and involving neighborhood associations (RT/RW) and community leaders in program implementation.”

The lack of community participation in soft programs can be linked to the education level of the Suci Village community. Education level influences community interest in learning (Putri et al., 2022). Data on the education of the Suci Village community shows that residents with educational levels ranging from elementary to high school still dominate, at 94.1%. The education level of the Suci Village community is shown in Table 3.

Table 3. Data on the level of education of the community in Suci Village

No	Indicator	Amount
1	Illiterate Seven Years and above	52
2	Did not finish elementary school/dropped out of school	83
3	graduated from elementary school	1.542
4	Graduated from junior high school	4.421
5	Graduated from high school	5.417
6	Diploma/Bachelor's degree graduate	723
Total		12.238

(Source: Pemerintah Desa Suci, 2023)



Based on the information above, only 5.9% of the population in Suci Village has attained higher education, with a diploma or bachelor's degree. This data indicates that a small portion of the Suci Village community has a relatively high level of thinking. Those with higher levels of education are more aware of the importance of soft programs. One program that has faced challenges in community participation in Suci Village is Tax Education.

Key supporting factors in supporting the program's success are strong community involvement and village partnerships with relevant institutions and agencies. The Head of Finance stated this:

"The main supporting factors are strong community involvement and synergy between village officials, local institutions, and external partners such as academics. Suci Village also has specific strategies such as capacity building training for village officials and collaboration with university students (e.g., Polije). The presence of students is considered crucial for bringing new ideas and strengthening the limited local human resources."

The next stage is the administration of village finances. The treasurer, or village operator, manages every transaction involving village expenditures and revenues in accordance with applicable regulations. This administration is carried out through an application, as explained by the village operator:

"There are applications used to record program planning and implementation. For example, in the Village Finance System (Siskeudes). Therefore, every program implementation is entered into the Siskeudes application."

The administration process in Suci Village has been carried out in accordance with existing regulations and principles. This is evident in the administration process within the application for every village transaction.

4.1.3. Reporting and Accountability

The final stage of village financial management is reporting and accountability. Suci Village has reported its finances through the Siskeudes (Village Finance System) and Jaga Desa (Village Guard) financial applications. They have also demonstrated accountability to the community through a banner. The Village Head stated:

"Village financial reporting is conducted openly and systematically through two main applications: Siskeudes for management and Jaga Desa for activity-based



reporting. Every achievement is reported to the sub-district and other authorized agencies. This system helps maintain accountability and provides clear access to the use of village funds."

This is reinforced by documentation from the banner displayed at the Village Office.



Figure 1 (a) Accountability for the Use of the 2024 Village Budget (b) Transparency of the 2025 Village Budget

Based on the information above, Suci Village has implemented all stages of the village financial management process starting from planning and budgeting, administration, implementation, reporting and accountability. The involvement of the community, village officials, BPD in the planning process has been carried out according to needs and aligned with central government programs. In the process of implementing programs that support the SDGs, there are 7 programs that have been implemented with a nominal fund of Rp381,642,500.00 and have been administered. In the reporting and accountability process, the Village has reported its activities in the Siskeudes and Jaga Desa applications and published banners as a form of accountability and transparency to the community.

4.2.Strategic Management

4.2.1 Strategy Formulation

Before formulating a strategy, it is necessary to identify the external and internal conditions. Analyzing the internal and external conditions of Suci Village is crucial for achieving a strategy for managing village finances to achieve the SDGs. The village's potential, such as its natural resources and community skills, must be properly utilized. Opportunities such as the potential for educational tourism integrated with agriculture and animal husbandry are also necessary. Furthermore, there is a need to seize existing opportunities, such as the potential for educational tourism integrated with agriculture



and animal husbandry. Furthermore, there is interest and demand for handmade coffee roasting products and other local crafts. The Head of Finance stated:

"Suci Village has the opportunity to develop educational tourism based on animal husbandry and integrated home-based farming. This aligns with the trend of educating children about nature. Furthermore, there is also the development of handmade coffee roasting craft exports, which are gaining interest in the international market. Supporting potential includes the village's active and creative youth, the MSME community, valuable local craft products, the village's strategic location due to its proximity to forests and springs, and partnerships with academics who provide training and education in hydroponics and environmental conservation."

This data is supported by community economic data showing at least nine craft outlets in Suci Village (Pemerintah Desa Suci, 2023). This demonstrates that community creativity can increase income diversification. Furthermore, market opportunities must be quickly captured to boost the village economy. Furthermore, the village's natural resources also support village development, particularly in the agricultural sector, including food crops, horticulture, plantations, livestock, fisheries, and forestry. The following is the typology of the Suci Village area:

Table 4. *Typology of Suci Village*

No	Type	Area
1	Ricefield	379 Ha
2	field	100 Ha
3	Settlement	60 Ha
4	Settlement	1.273 Ha
5	Public Facilites	24 Ha
6	Timberland	163,32 Ha
7	Pool	0,12 Ha
8	Others (located at an altitude of 220 meters above sea level)	467,78Ha

(Source: Pemerintah Desa Suci, 2023)

However, behind these opportunities, the Village Government also faces obstacles, including the low quality of human resources, particularly regarding formal matters, and the inconsistent commitment of village entrepreneurs. The Head of Finance stated:



"The main internal obstacles are the low quality of human resources and the inconsistent commitment of village entrepreneurs. Many are just trying things out and not taking it seriously. External obstacles include FMD attacks on livestock, conflicts over tourist land controlled by third parties, damaged road infrastructure due to proximity to forests, forest pests such as rats, and a lack of coordination across government agencies."

Once the potential, opportunities, and obstacles are identified, an appropriate strategy can be developed for managing village funds to achieve the SDGs. Internal factors considered by the village include: the village's natural resource potential, livestock-based tourism potential, creative young people producing high-value craft products, and the existence of an MSME community. Opportunities that Suci Village can capitalize on include educational trends that bring children closer to nature and opportunities for craft product diversification.

Obstacles and threats include human resource quality, such as the limited number of village officials with IT skills, and a lack of community interest in social activities such as tax education, outbreaks of FMD, conflicts between tourism services and third parties, damaged road infrastructure near forests, forest pests, and a lack of coordination across government agencies.

In financial management, the village implements strategies to effectively implement all programs. Therefore, Suci Village has formulated strategies including institutional strengthening, fund utilization, and reallocation for priority programs (such as facilitating empowerment training and infrastructure development), and collaboration with relevant parties and academics to achieve national development goals. The Head of Finance explained:

"The strategies implemented include merging the Village-Owned Enterprise (BUMDes) with the Integrated Service Post (Posyantek) to establish a technology-based productive institution, strengthening local institutions such as the Family Welfare Movement (PKK), Karang Taruna (Youth Organization), and the Village Development Planning Agency (LPMD), reallocating village funds to empower women's micro, small, and medium enterprises (MSMEs), collaborating with academics to strengthen the knowledge base for community training, and using village funds to facilitate training, empowerment, and develop village infrastructure."

The first strategy, institutional strengthening, is crucial to ensuring effective and accountable village fund management. The Suci Village Government has strengthened



its organizational structure, including the institutions that manage village funds and community empowerment programs. This has had a positive impact on governance and community participation in village development, ensuring programs are on target and generating tangible socio-economic impacts (Oktavia, 2022). The second strategy concerns the use of village funds for priority programs. Village funds are directed toward priority programs that support sustainable development, such as facilitating community empowerment training and developing village infrastructure. Funds are also reallocated to address urgent needs related to community welfare, such as skills training programs and improving public facilities. This focused and planned management increases the effectiveness of village fund utilization for achieving the SDGs, particularly in the economic and social aspects (Harja, 2022). The third strategy is collaboration with various parties and academics. Suci Village collaborates with academics as a source of technical assistance in managing village funds. This collaboration assists in developing data-driven strategies, program monitoring and evaluation, and capacity building for village officials. This scientific approach provides a strong foundation for transparent and evidence-based decision-making and strengthens village financial governance to achieve sustainable development goals (Zalukhu & Nurhascaryani, 2024).

4.2.2. Strategy Implementation

In implementing this strategy, the village government also listens to the aspirations of the community. This is in line with the statement from the Head of Finance:

"The strategy implementation is carried out in an aspirational manner, starting with the collection of community proposals. These proposals are facilitated through village deliberations (musdes), then monitored by village officials and implemented by community groups. This process is based on real needs and local priorities that emerge from the bottom up."

The strategy implementation involves implementing programs in accordance with community aspirations and needs. Active community involvement in village fund management planning directly impacts the success of program implementation. This participation creates space for communities to voice their needs and aspirations, which are then accommodated in village fund allocations (Tatogo & Masrich, 2023).

4.2.3. Strategy Evaluation

Evaluation of the implemented strategy focuses on proper planning. This was conveyed by the Head of Suci Village:



“Evaluations are conducted annually and focus on the planning stage. For example, the livestock program previously only considered housing and animal species without considering nutrition and feed. Now, the approach has been improved by involving academics and prioritizing a scientific basis, so that the program becomes more sustainable and effective.”

Strategy evaluation involves an in-depth analysis of program targets and realization, both in terms of finances, as well as the program's benefits and achievability. This evaluation can provide input for the planning process in the following year. Evaluation of village fund implementation is conducted routinely through village meetings and mentoring by the Village Consultative Body (BPD) and related institutions. Audits are conducted to ensure that budget realization matches physical development targets, as well as the benefits experienced by the community. Evaluation results are used as input for improving the following year's planning, ensuring that village development programs are more targeted and have optimal impact (Arifi, 2019)

5. Conclusion

Suci Village has implemented village financial management in accordance with applicable regulations, starting from planning and budgeting, administration, implementation, reporting, and accountability. The program implementation includes several programs that support the SDGs program. The strategies implemented include institutional strengthening, fund utilization and reallocation for priority programs (such as facilitating empowerment training and infrastructure), and collaboration with relevant parties and academics. The strategy is implemented by implementing programs in accordance with community aspirations and needs. The strategy is evaluated through an in-depth analysis of program targets and realization, both in terms of finances, as well as the program's benefits and achievability.

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