

## ANALYSIS OF GOVERNMENT FINANCIAL PERFORMANCE IN THE VILLAGE INCOME AND EXPENDITURE BUDGET (APBDESA) OF SIX VILLAGES IN MUNGKID DISTRICT BUDGET YEAR 2015-2018

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### ABSTRACT

*This study aims to determine the financial performance consisting of income performance and expenditure performance. Income performance consists of several ratios, among others, financial independence, effectiveness, efficiency, degree of decentralization and financial dependence. expenditure performance consists of several ratios, including the ratio of operating expenditure, capital expenditure and expenditure efficiency. This type of research is quantitative descriptive. The data collection technique needed in this study is a documentary technique with data in the form of the Realization of Village Revenue and Expenditure Budget (APBDesa) Budget Year 2015 to 2018. The results of this study indicate that the income performance calculated by the independence ratio of six villages in Mungkid District is still relatively low with an average of 16.23% which is included in the instructive criteria. Then the effectiveness is classified as high with an average of 100.16%. The average efficiency ratio is 98.39% which means it is still classified as inefficient. The degree of decentralization is still relatively low with an average of 13.03%. Financial dependence is also still in very high criteria with an average of 86.62%. The expenditure performance analyzed by operating expenditures averaged 50.58% and capital expenditure amounted to 49.41% which indicated that the village still prioritized its budget for operational use compared to capital expenditure used for development. Then seen from the efficiency of expenditure, it is still classified as efficient with an average of 95.84%, which means that the government manages its expenditure budget to be classified as good, by spending its budget not exceeding the budget set.*

**Keywords:** *Income Performance, Expenditure Performance, Village Budget*

### 1. INTRODUCTION

When talking about villages, what appears to us is that most of the people are poor and underdeveloped, so when talking about villages means actually talking about ways to overcome poverty and underdevelopment (Bambang Ismawan: Page 1). On the other hand, between regions also have different levels of poverty and underdevelopment depending on how the village can take advantage of the existing potential and how to regulate its government in managing the existing potential so that it can be utilized optimally and sustainably. The data states that urban poverty is 8.22% and rural areas 14.09% (BPS, 2015).

In the table below, depicted the largest number and percentage of poor people in Indonesia for three years. Provinces from Java are in the first to third rank because Java Island itself has the largest population compared to other islands in Indonesia. Central Java Province is in second place after East Java with a poor population of 2,157,860 people with a percentage of 12.8% of the total population of Central Java. From these amounts and percentages, Central Java is still experiencing problems regarding poverty which will be the scope of the research. Since the scope of the research is in Magelang Regency, a comparison of the percentage of poverty from 2015 to 2018 is presented in Magelang Regency, Central Java and National Provinces, which is attached in the following table.

**Table 1. Number and Percentage of Poor People in Indonesia (2015-2018)**

Tahun		Provinsi				
		Jawa Timur	Jawa Tengah	Jawa Barat	Lampung	Papua
2012	Jumlah (Jiwa)	3354580	2916900	2916900	2916900	2916900
	%	16,88	16,55	12,13	16,96	39,93
2013	Jumlah (Jiwa)	3243790	2834140	1756490	911530	1012570
	%	16,23	16,05	11,42	15,62	40,72
2014	Jumlah (Jiwa)	3216530	2790290	1684900	919730	828500
	%	15,92	15,35	10,88	15,46	35,87
2015	Jumlah (Jiwa)	3204820	2716210	1779130	902740	867930
	%	15,84	14,86	11,61	15,05	37,34
2016	Jumlah (Jiwa)	3085760	2614200	1624810	912340	879100
	%	15,83	14,88	11,72	15,24	37,07
2017	Jumlah (Jiwa)	2949820	2381920	1383180	871770	869360
	%	15,58	13,92	10,77	14,56	36,56
2018	Jumlah (Jiwa)	2834050	2157860	1203030	861400	877440
	%	15,21	12,8	10,07	14,73	36,65

Source: BPS (2018)

Based on the table below, regarding the number and percentage of rural poor in Magelang Regency, Central Java and National, it is obtained in the form of a description of the capacity of the Magelang region in overcoming poverty. When viewed from the percentage of poverty in 2015 to 2018, Magelang district was able to complete the poverty percentage from 13.07 percent to 11.23 percent. So that from these three years, Magelang regency can complete up to 1.84 percent. Then in an average percentage of Central Java Province can reduce poverty from 13.58 percent to 11.32 percent. So that from these three years, Central Java province could reduce poverty by 2.26 percent. Then in the national overall average can reduce poverty from 14.09 percent to 13.1 percent. So that from these three years, the national poverty average decreased to 0.99 percent.

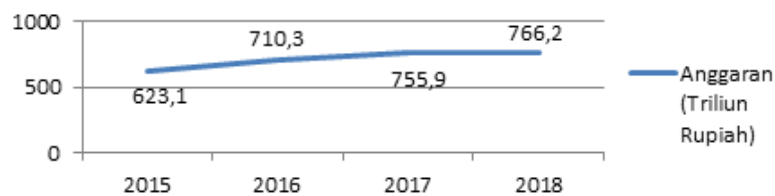
**Table 2. Number and Percentage of Poor People in Magelang, Central Java, and Indonesia (2015-2018)**

Tahun	Kabupaten Magelang		Provinsi Jawa Tengah		Nasional	
	Jumlah (Jiwa)	Persentase (%)	Jumlah (Jiwa)	Persentase (%)	Jumlah (Jiwa)	Persentase (%)
2015	162 380	13,07	4577040	13,58	17893710	14,09
2016	158 860	12,67	4506890	13,27	17278680	13,96
2017	157 150	12,42	4450720	13,01	16310440	13,47
2018	134 440	11,23	3897200	11,32	15543310	13,1

Source: BPS (2018)

From this analysis, it can be found that the poverty of Magelang Regency in the years 2015-2018 decreased by 1.84 percent. This indicates that the figure is above the provincial level which can decrease 0.99 percent and below the provincial average of 2.26 percent.

Based on the poverty phenomenon, the government has a share in solving it. Poverty reduction is not an easy matter. However, with a budget it can at least facilitate what will be achieved. The government allocates a budget every year with a large amount. The funds allocated in 2015 to 2018 are illustrated in the following figure.



**Figure 1. Transfer from Central Government to the Regions and Village Budget 2018**

Source: Kemenkeu (2018)

From that figure, it can be seen that the transfer budget to the regions and village funds increases every year. In 2014, which only amounted to 573.7 trillion rupiah, an increase of 74.87% in 2018, the transfer funds became 766.2 trillion rupiah. Based on transfer data which has always increased every year from 2015 to 2018, the amount of transfers to regions in the regions with the highest poverty is as follows.

**Table 3. Amount of Transfer to Regions (2018)**

No	Provinsi	DBH	DAU	DAK	DID	Dana Desa
1	Jawa Barat	6086510054	34413898308	17531316841	582000000	4823095418
2	Jawa Tengah	2876913159	37142002322	14574066064	806000000	6737083091
3	Jawa Timur	8233465684	38870968020	15378139960	968000000	6152435886

Source: Kemenkeu (2018)

Based on this allocation, the amount of funds budgeted is related to the size of poverty in each region. East Java Province has more funds than Central and West Java because the poverty conditions in the region are greater than both. Then the province of Central Java has a larger transfer fund than West Java because the Central Java region has a greater poverty condition than West Java province.

Magelang Regency, which has a fairly large allocation of government grants, with details of DBH of 27 million, DAU of 1.06 trillion, DAK of 259 billion, and Village Fund of 392 billion in its allocation are still not efficient enough. This is explained in the previous discussion of poverty in Magelang Regency. Based on the poverty level it is not comparable to poverty alleviation on the budget allocated is quite a lot when compared to other regions, this budget should be greater in completing poverty.

There are problems in the management of financial performance in government institutions under it, to the smallest institution in the form of village government. Because there is no good province without a good city or regency, there is no good city or regency without a good district, and there is also no good district without a good village government.

The size of the budget and management greatly affect the creation of growth in the village. Villages that still have minimal regional potential so that local revenue is very lacking is the cause of stagnation in growth. However, this has been anticipated by the central government with the allocated balance funds. But the problem here is whether the village government can manage it effectively and efficiently.

Many villages have not been efficient in managing their budgets, such as research conducted by (Yunianti, 2015) revealed that efficiency has not been achieved in the APBDesa in Argodadi village, then (Rondowunu, 2015) revealed that budget efficiency in Minahasa District is also not efficient. This discussion focuses on regions because problems in budgeting are still classified as traditional which have not paid attention to the *Value for Money* aspect, namely in the form of an economic concept that emphasizes effectiveness, efficiency (Hafidh, 2013). So that later it can be known what is the thing that needs to be improved or what needs to be reduced in order to maximize village financial management.

## 2. RESEARCH METHOD

This research has a focus on Magelang Regency. Magelang Regency has a total of 21 districts. This research has a research object in Mungkid district. The Mungkid district itself has 14 villages. Of the 14 villages that were used as research objects, only 11 were used as research objects because of the availability of data, so that these eleven villages could allow research to be carried out. Of the eleven villages, they were analyzed and six villages were taken as samples based on the village categories which were classified as high, medium and low in financial management. So that the six villages are considered sufficient to describe the performance conditions of all villages in Mungkid District.

This type of research is a quantitative descriptive analysis based on ratio calculations. The data used is in the form of secondary data sourced from the Village Revenue and Expenditure Budget (APBDesa) realization report, which is obtained from the Mungkid District office, Magelang Regency and the Village Head Office. The APBDesa data is needed for 3 years, from 2015 to 2018 as many as ten villages including Ambartawang Village, Mungkid Village, Blondo Village, Bumirejo Village, Ngrajek Village, Pagersari Village, Paremono Village, Progowati Village, Rambeanak Village and Senden Village.

This research use a data analysis technique to calculating two analysis, which is Income Performance Analysis (consist of Financial Independence, Village Effectiveness, Financial efficiency, Degree of Decentralization, Financial Dependency) and Expenditures Performance Analysis (consists of Operational Expenditure Analysis of total expenditure, Capital Expenditure Analysis of total expenditure, and Expenditure Efficiency Analysis).

## 3. RESULTS AND DISCUSSION

This research was conducted to analyze the government's financial performance in APBDesa several villages in Mungkid district. Mungkid District consists of fourteen villages. Of the fourteen villages in the data collection, only eleven were possible for research. The sample in this study was only six villages, on the basis of which villages were classified as having good, medium and low financial performance. So that the sample can describe the performance of several villages in Mungkid district. This financial performance is divided into two analyzes, namely in terms of income performance and expenditure performance. Income performance itself is divided into several aspects, namely, financial independence, effectiveness, efficiency, degree of decentralization and financial dependence. Then the expenditure performance itself is divided into two aspects, namely, the first in the form of a compatibility ratio aspect consisting of operating expenditure and capital expenditure and the second in the form of spending efficiency.

### 3.1. Income Performance

#### 3.1.1. Financial Independence

The financial independence of the government in several villages in Mungkid District, Ambartawang Village is a village with better independence criteria than other villages with an average of 26.10% which is included in the low level of independence criteria with a Consultative relationship pattern. Senden Village occupies the lowest criteria compared to other villages with an average of 6.70% with very low criteria with a pattern of instructive relationships. When viewed from the overall village average, financial independence is still in very low criteria with Instructive relationship patterns with an average of 16.23%.

**Table 4. Financial Independence of Six Villages in Mungkid District**

No	DESA	PADes (Rupiah)	Transfer pusat + provinsi + pinjaman (Dana Perimbangan) (Rupiah)	HASIL HITUNG (persen)	Kriteria Kemandirian Keuangan	Pola Hubungan
1	Ambartawang	273862837,5	1142263489	26,10	Rendah	Konsultatif
2	Pagersari	168112429	1022361988	24,41	Rendah Sekali	Instruktif
3	Rambeanak	179860997,3	1357659523	14,74	Rendah Sekali	Instruktif
4	Mungkid	153736489,5	1394887685	13,00	Rendah Sekali	Instruktif
5	Progowati	105791250	1089099056	12,42	Rendah Sekali	Instruktif
6	Senden	58762500	1099589124	6,70	Rendah Sekali	Instruktif
	Rata-rata	156687750,5	1184310144	16,23	Rendah Sekali	Instruktif

### 3.1.2. Village Effectiveness

In the ratio of village effectiveness, Pagersari village occupies the top position compared to other villages with an effectiveness percentage of 104.16% and effectiveness criteria including very effective. Then Mungkid village occupies the lowest village in effectiveness with a percentage of 97.41%. Even though it occupies a village with low effectiveness, Mungkid village is still in the Effective criteria for the level of Financial Effectiveness. The average effectiveness of several villages is 100.16% and includes the very effective Financial Effectiveness criteria.

**Table 5. Village Effectiveness of Six Villages in Mungkid District**

No	DESA	Realisasi Penerimaan PADes (Rupiah)	Target Penerimaan PADes (Rupiah)	HASIL HITUNG (persen)	Kriteria Efektivitas Keuangan
1	Ambartawang	273862837,5	268516500	102,03	Sangat Efektif
2	Pagersari	168112429	161205263,3	104,16	Sangat Efektif
3	Rambeanak	179860997,3	187452939,3	98,40	Efektif
4	Mungkid	153736489,5	157416239,5	97,41	Efektif
5	Progowati	105791250	105166250	101,10	Sangat efektif
6	Senden	58762500	60012500	97,83	Efektif
	Rata-rata	156687750,5	156628282	100,16	Sangat Efektif

### 3.1.3. Financial Efficiency

In the ratio of financial efficiency, Ambartawang village is among the best among several other villages. Even though Ambartawang is one of the best villages, the percentage of Financial Efficiency is still classified as less efficient with a percentage of 94.18%. Progowati village is a village classified as a village with the lowest Financial Efficiency compared to several other villages with a percentage of 101.58% and is included in the inefficient efficiency criteria. If you look at the average of several villages, the percentage is 98.39%, so it can be categorized as inefficient financial efficiency.

**Table 6. Financial Efficiency of Six Villages in Mungkid District**

No	DESA	Realisasi pengeluaran/ Total Belanja (Rupiah)	Realisasi Penerimaan/ Total Pendapatan (Rupiah)	HASIL HITUNG (persen)	Kriteria Efisiensi Keuangan
1	Ambartawang	1327003867	1421582362	94,18	Kurang Efisien
2	Pagersari	1152275344	1163346002	99,34	Kurang Efisien
3	Rambeanak	1517254497	1544565569	98,16	Kurang Efisien
4	Mungkid	1557168404	1583439224	99,60	Kurang Efisien
5	Progowati	1218139924	1198831481	101,58	Tidak efisien
6	Senden	1132549807	1168164124	97,48	Kurang Efisien
	Rata-rata	1317398640	1346654793	98,39	Kurang Efisien

### 3.1.4. Degree of Decentralization

The degree of decentralization in Ambartawang village is one of the highest villages among several other villages with a percentage of 20.40%. So that it can be criticized the moderate degree of decentralization. Then Senden Village is the lowest village compared to other villages with a percentage of 6.09%. So it can be judged that the degree of decentralization is very lacking. If you look at the overall average for several villages, the percentage is only 13.03%, which means that the criteria for the degree of decentralization are less.

**Table 7. Degree of Decentralization of Six Villages in Mungkid District**

No	DESA	PADes (Rupiah)	Total Pendapatan Desa (Rupiah)	HASIL HITUNG (persen)	Kriteria Derajat Desentralisasi
1	Ambartawang	273862837,5	1421582362	20,40	Sedang
2	Pagersari	168112429	1163346002	18,06	Kurang
3	Rambeanak	179860997,3	1544565569	12,41	Kurang
4	Mungkid	153736489,5	1583439224	11,09	Kurang
5	Progowati	105791250	1198831481	10,13	Kurang
6	Senden	58762500	1168164124	6,09	Sangat Kurang
	Rata-rata	156687750,5	1346654793	13,03	Kurang

### 3.1.5. Financial Dependency

In the financial dependency ratio, Ambartawang village is included in the lowest village category compared to several other villages with a percentage of 79.18%. Even though it is a village with the lowest dependency, the criteria for financial dependence are still very high. Senden Village is one of the villages with the highest financial dependence compared to several other villages with a percentage of 93.31% which is included in the criteria for a very high level of financial dependence. If you look at the overall average, several villages are still in very high criteria with a percentage of 86.62%.

**Table 8. Financial Dependency of Six Villages in Mungkid District**

No	DESA	Pendapatan Transfer (Rupiah)	Total Pendapatan Desa (Rupiah)	HASIL HITUNG (persen)	Kriteria Ketergantungan Keuangan
1	Ambartawang	1142263489	1421582362	79,18	Sangat Tinggi
2	Pagersari	1022361988	1163346002	83,81	Sangat Tinggi
3	Rambeanak	1357659523	1544565569	87,07	Sangat Tinggi
4	Mungkid	1394887685	1583439224	86,83	Sangat Tinggi
5	Progowati	1089099056	1198831481	89,50	Sangat Tinggi
6	Senden	1099589124	1168164124	93,31	Sangat Tinggi
	Rata-rata	1184310144	1346654793	86,62	Sangat Tinggi

## 3.2. Expenditure Performance

### 3.2.1. Operating Expenditure Ratio

The largest operational expenditure ratio compared to several other villages was in Pagersari village with a percentage of 54.75%. This indicates that Pagersari village allocates part of its budget for operation expenditure rather than capital expenditure. Then the lowest operating expenditure was in Progowati village with a percentage of 47.58% which indicates that most of the budget was allocated for capital expenditure. When viewed from the average of these several villages, it can be concluded that some villages in Mungkid district allocate their budget more inclined towards operating expenditures which are not too far apart from capital expenditure, namely 50.58%.



**Table 9. Operating Expenditure Ratio of Six Villages in Mungkid District**

No	DESA	Belanja Operasi (Rupiah)	Belanja Modal (Rupiah)	Total APDES (Rupiah)	Rasio Belanja operasi (Persen)
1	Ambartawang	649590293	677413573,5	1327003867	48,45524874
2	Pagersari	588690439,5	563584904,8	1152275344	54,75175509
3	Rambearak	794224011,8	723030485	1517254497	51,87292423
4	Mungkid	718973004	838195399,5	1557168404	50,59186829
5	Progowati	571833279	646306645	1218139924	47,58747642
6	Senden	549267597	583282209,5	1132549807	50,26402398
	Rata-rata	645429770,7	671968869,5	1317398640	50,58721613

### 3.2.2. Capital Expenditure Ratio

In the capital expenditure ratio, the village that budgeted most of its budget for capital expenditure was Progowati with a percentage of 52.41%. Then the village that has minimal budgeted for capital expenditure is in Pagersari village with a percentage of 45.24%. If you look at the overall average for several villages, with a percentage of 49.41%, this indicates that part of the budget is allocated for operating expenditures compared to capital expenditures. Talking about operational expenditure and capital expenditure, this has a different percentage for each village. This is because villages have different needs and priorities (Halim, 2012). This percentage also cannot prove which villages are good and which villages are bad at managing their budgets.

**Table 10. Capital Expenditure Ratio of Six Villages in Mungkid District**

No	DESA	Belanja Operasi (Rupiah)	Belanja Modal (Rupiah)	Total APDES (Rupiah)	Rasio Belanja Modal (Persen)
1	Ambartawang	649590293	677413573,5	1327003867	51,54
2	Pagersari	588690439,5	563584904,8	1152275344	45,24
3	Rambearak	794224011,8	723030485	1517254497	48,12
4	Mungkid	718973004	838195399,5	1557168404	49,40
5	Progowati	571833279	646306645	1218139924	52,41
6	Senden	549267597	583282209,5	1132549807	49,73
	Rata-rata	645429770,7	671968869,5	1317398640	49,41

### 3.2.3. Expenditure Efficiency

In the expenditure efficiency, the highest efficiency was in Progowati village with a percentage of 99.50% and the lowest in several villages was located in Mungkid village with a percentage of 87.31%. Of the two villages with the highest and lowest spending efficiency, both of them were still classified as efficient because of these percentages, none of them exceeded 100% of the stipulated budget. Likewise with the overall average of several villages that were still in the efficient category with a percentage of 95.84%.

**Table 11. Expenditure Efficiency of Six Villages in Mungkid District**

No	DESA	Realisasi Belanja (Rupiah)	Anggaran Belanja (Rupiah)	Hasil Hitung (Persen)
1	Ambartawang	1327003867	1393639311	96,55
2	Pagersari	1140002229	1173648207	97,73
3	Rambearak	1517504497	1580119376	96,04
4	Mungkid	1541147568	1806027390	87,31
5	Progowati	1218139924	1225155955	99,50
6	Senden	1132549807	1163382763	97,92
	Rata-rata	1312724648	1390328834	95,84

#### 4. CONCLUSIONS

Based on the discussion and analysis above, it can be concluded that, Ambartawang Village is one of the most independent villages with a level of independence of 26.10% and the village of Senden is the village with the lowest level of independence with a level of independence of 6.70%. The overall independence average of several villages is 16.23 which has very low criteria and an instructive relationship pattern.

Then from the effectiveness, Pagersari village was one of the most effective villages in managing its budget with an effectiveness level of 104.16% and Mungkid village being the village with the lowest effectiveness with an effectiveness level of 97.41%. Judging from the average of several villages of 100.16% so that it is considered effective.

Judging from the efficiency, Ambartawang village has the highest efficiency with an efficiency level of 94.18% and Progowati village has the lowest efficiency with a ratio of 101.58%. If seen from the average of several villages which amounted to 98.39%, it can be considered that they are less efficient.

In terms of the degree of decentralization, Ambartawang village is the village with the highest degree with a ratio of 20.40% and Senden village has the lowest level with a ratio of 6.09%. If seen from the average of several villages, only 13.03% which indicates that the criteria are lacking.

The lowest village financial dependence was in Ambartawang village with a ratio of 79.18% and the highest was in Senden village with a ratio of 93.31%. If seen from the average of some villages which is 86.62%, it can be predicted that the dependency is very high.

The harmonization ratio for operating expenditures was more dominant at 52.17% compared to capital expenditure at 47.82%. So that from this average, most of the villages allocate their budgets for operating expenses rather than capital expenditures.

Then the efficiency of expenditures, Progowati village has the highest ratio of 99.50% and village has the lowest possible ratio of 87.31%. If it is seen from the average of several villages with efficiency of 95.84%, it can be seen that it is efficient in spending their budget.

From the discussion and analysis above, the problem of the ratios above can be drawn a suggestion that in order for village expenditure to remain efficient, the government is expected to be careful in allocating the budget with realization so that the realization does not exceed the existing budget.

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