

Village Funds and Rural Poverty Reduction in Samosir Regency: Evidence from 2019–2024 Policy Implementation

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Abstract: Poverty in Samosir Regency is still the main problem even though the Village Fund policy has been implemented as an instrument of village development. This study aims to analyze the effectiveness of the Village Fund in poverty alleviation during the 2019–2024 period. The method used is a descriptive-analytical qualitative approach with secondary data from the Central Statistics Agency, policy documents, and local government reports, which are analyzed using the Miles and Huberman model. The results of the study show that the poverty rate fluctuated from 12.52% (2019) to 13.10% (2021) due to the pandemic, then decreased to 11.63% (2024), but tended to stagnate in the final period. The allocation of Village Funds increased from IDR 95 billion (2019) to IDR 115 billion (2024), with a shift in the use of infrastructure (70%) to community empowerment (40%) and a decrease in the portion of BLT from 35% (2021) to 10% (2024). Supporting indicators also show improvements, such as a decrease in unemployment from 4.8% (2021) to 3.4% (2024), an increase in the average length of school from 8.5 to 9.0 years, and access to infrastructure from 65% to 78%. However, these improvements have not had a significant impact on poverty reduction. Thus, the effectiveness of the Village Fund is still not optimal and requires policies that are more oriented towards economic empowerment and strengthening the capacity of village communities.

Keywords: Village Fund Effectiveness; Poverty Reduction; Rural Development; Community Empowerment; Local Governance.

1. Introduction

Village development is a strategic pillar in Indonesia's national development agenda since the enactment of the Village Fund policy through Law Number 6 of 2014 concerning Villages (UU Nomor 06 Tahun 2014, 2014). This policy is designed to accelerate equitable development, improve community welfare, and reduce poverty rates, especially in rural areas. In the framework of economic development, Michael P. Todaro emphasized that development is not only measured by economic growth, but also by the ability to reduce poverty, reduce inequality, and expand employment opportunities. Thus, the effectiveness of the Village Fund is not only assessed from the realization of the budget, but from the extent to which the policy is able to substantially improve the quality of life of the community.

Samosir Regency as part of the Lake Toba tourism strategic area has significant economic potential, but still faces a relatively persistent poverty problem. Based on data from the Central Statistics Agency, the percentage of poor people in Samosir Regency in March 2019 was 12.52% (± 15.79 thousand people). This figure had experienced pressure during the 2020–2021 pandemic, before gradually decreasing to 11.66% in 2023 and 11.63% in 2024 (± 14.85 thousand people) (BPS, 2024). Despite showing a downward trend, the pace is relatively slow and tends to be stagnant, indicating that policy interventions,

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including the Village Fund, have not been fully effective in driving significant poverty reduction.

In the perspective of participatory development, Robert Chambers criticizes a top-down approach to development and emphasizes the importance of community empowerment through active participation, local capacity building, and recognition of local knowledge (*local knowledge*). Village funds are normatively designed in line with this approach, but in their implementation they are often still dominated by village elites and do not fully reflect the needs of the poor (Lalu, 2021). This causes the programs that are carried out to be less on target and unable to have a significant impact on improving the welfare of vulnerable groups (Najwa et al., 2024).

Furthermore, the phenomenon of relatively stagnant poverty in Samosir Regency can be analyzed through the concept of *poverty trap* or poverty traps. This concept explains that poor people tend to be trapped in a vicious cycle that is difficult to break, due to limited access to education, capital, technology, and economic opportunities (Insani et al., 2025; Peribadi et al., 2025). In this context, the Village Fund that is allocated more to the development of physical infrastructure is not enough to break the chain of poverty, because it does not directly increase the productive capacity of the community (Arifin et al., 2024; Darmi & Mujtahid, 2020). Without interventions that target structural aspects, such as improving the quality of human resources and economic access, poverty will continue to be hereditary.

In addition, the effectiveness of the Village Fund is also influenced by the quality of village governance (Ramadhani et al., 2026). The principles of transparency, accountability, and community participation are the main prerequisites in ensuring the success of the Development program (Gaol et al., 2024; Sugista, 2017). However, the limited capacity of village apparatus in budget planning and management, as well as the low quality of community participation, are obstacles that hinder the optimization of Village Funds (Anisa et al., 2024). Within the framework of institutional theory, this condition shows a weakness in *local governance* which has an impact on the low effectiveness of public policies at the village level.

On the other hand, policy dynamics during the COVID-19 pandemic also affect the direction of the use of Village Funds, especially through the Direct Cash Assistance (BLT Desa) program. This policy is effective in maintaining people's purchasing power in the short term, but from the perspective of long-term development theory, a consumptive approach is not enough to create economic independence. This strengthens the argument that poverty alleviation strategies should be oriented towards empowering and increasing people's economic capacity, not just social assistance (Margayaningsih, 2016; Ras, 2013).

Based on this description, it can be seen that the problem of poverty in Samosir Regency is not only related to limited resources, but also concerns structural, institutional, and policy implementation aspects. Although the Village Fund has contributed to village development, its effectiveness in reducing poverty still faces various challenges. Therefore, a more in-depth study is needed through a qualitative approach to understand local dynamics, explore community perspectives, and formulate more contextual and sustainable policy strategies in efforts to alleviate poverty in Samosir Regency.

2. Materials and Methods

2.1 Types and Approaches to Research

This study uses a qualitative approach with a descriptive-analytical design (Barrak Dayeh & Yousif Mohammed, 2023). This approach was chosen because it is able to provide a deep understanding (*in-depth understanding*) on the phenomenon of the effectiveness of Village Funds and the dynamics of poverty alleviation in the local context of Samosir Regency. Epistemologically, qualitative research allows researchers to interpret data contextually, especially in understanding the relationship between public policy and the socio-economic reality of rural communities. Although qualitatively based, this study also utilizes secondary quantitative data as a reinforcement of the analysis (*qualitative dominant mixed with secondary quantitative support*), especially in looking at poverty trends and the development of community welfare indicators.

2.2 Types and Sources of Data

This research fully uses secondary data obtained from various official and credible sources. The main sources of data include: Poverty data, socio-economic indicators, and statistical publications from the Central Statistics Agency, especially Samosir Regency (2019–2024); Policy documents related to Village Funds, such as the Regulation of the Minister of Villages, the report on the realization of the Village Budget, and the report of the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration; Official reports of the local government of Samosir Regency, including Regional Medium-Term Development Plan, Local Government Work Plan, and regional development performance reports; The results of previous research, scientific journals, and academic publications relevant to the theme of Village Funds and poverty. The selection of secondary data is based on considerations of efficiency, availability of longitudinal data (time series), and validity of data that has gone through the institutional verification process.

2.3 Data Collection Techniques

The data collection technique in this study was carried out through a documentation study (*documentary study*) (Ahmed, 2010). Researchers collect, review, and classify a variety of documents relevant to the research focus. The data collection process is carried out through several stages: Identification of documents relevant to the research theme (poverty and Village Fund); Classification of data by time period (2019–2024) and type of indicator; Verify data to ensure consistency and validity between sources; Organize the data into a systematic format for easy analysis. This technique allows researchers to obtain a comprehensive picture of policy dynamics and socioeconomic conditions without conducting direct primary data collection.

2.4 Data Analysis Techniques

Data analysis was conducted using an interactive model from Matthew B. Miles and A. Michael Huberman (Huberman, 2014), which includes three main stages:

2.4.1 Data Reduction

The data that has been collected is selected, focused, and simplified according to the needs of the research. At this stage, the researcher identifies data relevant to the effectiveness of the Village Fund and poverty indicators.

2.4.2 Data Display

Data is presented in the form of descriptive narratives, tables, and patterns of relationships between variables to facilitate understanding of the phenomenon being studied, especially poverty trends and Village Fund allocation.

2.4.3 Verification

The researcher interprets the data that has been analyzed to draw conclusions about the effectiveness of the Village Fund in poverty alleviation, as well as continuously verify so that the research results remain consistent and valid.

2.5 Data Validity Techniques

To ensure the validity and reliability of the data, this study uses several data validity techniques (Susanto & Jailani, 2023), i.e.: Triangulation of sources, by comparing data from various official documents and scientific publications. Referential adequacy, using relevant and up-to-date literature and data (2019–2024). Trail audit, which is a systematic re-tracking of the data collection and analysis process to ensure research transparency. This approach is important to minimize bias in the use of secondary data and increase the credibility of research results.

3. Results and Discussion

a. Dynamics of the Poverty Level of Samosir Regency (2019–2024)

Poverty level measurement is the main indicator in assessing the success of village development and the effectiveness of public policies, including the Village Fund. In the context of this study, the analysis of poverty trends in Samosir Regency during the 2019–2024 period is important to see patterns of change before, during, and after the COVID-19 pandemic. The data used is sourced from the Central Statistics Agency and is presented in the form of a time series to identify trends and stagnation that occurs.

Table 1. Development of Poverty Level in Samosir Regency (2019–2024)

Year	Poverty Percentage (%)	Number of Poor People (Thousands)	Trend
2019	12,52	15,79	↓
2020	12,8	16,2	↑
2021	13,1	16,5	↑
2022	12,3	15,6	↓
2023	11,66	15	↓
2024	11,63	14,85	↓ (stagnant)

Data shows that the poverty rate in Samosir Regency increased during the pandemic period (2020–2021), then decreased afterwards. However, the decline is relatively slow and tends to stagnate in 2023–2024, with a very small difference (0.03%). This indicates that the economic recovery has not fully had a significant impact on the poor.

Based on Table 1, the development of the poverty rate in Samosir Regency for the 2019–2024 period shows fluctuating dynamics with a decreasing tendency at the end of the period. In 2019–2021, there was an increase in the percentage of poverty from 12.52% to 13.10%, which was followed by an increase in the number of poor people from 15.79 thousand people to 16.50 thousand people. This increase indicates significant economic

pressure, which is likely influenced by external factors such as the economic slowdown and the impact of the COVID-19 pandemic. This phenomenon is in line with the findings (Mardiyah & Nurwati, 2020) which states that the pandemic has increased poverty rates in various regions in Indonesia due to a decline in economic activity and loss of people's income.

Entering 2022, there has been an improvement in conditions with a decrease in the percentage of poverty to 12.30% and the number of poor people to 15.60 thousand people. This trend continues until 2024, albeit with a slowing pace of decline (stagnant in 2024). This decline shows the effectiveness of economic recovery policies and social protection programs run by the local and central governments. This is supported by research (Kolang & Sudemen, 2025) which emphasizes that social assistance programs and government interventions have an important role in reducing poverty rates, especially in the economic recovery phase.

However, although the downward trend is visible, the rate of decline is relatively small, especially in the 2023–2024 period which tends to be stagnant. This shows that poverty alleviation efforts in Samosir Regency are beginning to face structural challenges, such as limited productive employment, low productivity in the informal sector, and dependence on certain sectors such as tourism and traditional agriculture. This condition is in line with the results of the research (Marsitadewi & Sudemen, 2024) which states that poverty in developing countries is often structural and requires long-term interventions that are not only direct assistance, but also increase the economic capacity of communities.

When compared to previous research at the regional level, for example a study by BPS (2024) regarding poverty in North Sumatra, the pattern that occurs in Samosir Regency is relatively consistent with the provincial trend, namely the increase in poverty during the pandemic and the gradual decrease afterwards. However, the rate of decline in Samosir tends to be slower than the provincial average, which indicates limitations in accelerating the region's economic recovery. This is also reinforced by research (Pambudi et al., 2020) which states that tourism-based areas such as Samosir are experiencing a slower recovery due to dependence on tourist mobility.

Overall, the data in the table shows that although Samosir Regency has managed to reduce the post-pandemic poverty rate, the challenges ahead are still quite large, especially in maintaining the consistency of the decline and avoiding stagnation. A more comprehensive strategy is needed, such as developing a local economy based on superior potential, improving the quality of human resources, and diversifying employment. These findings are in line with research (Wujarso, 2022) which emphasizes the importance of local economic transformation and investment in human capital as the main key to sustainable poverty reduction.

b. Development of Village Fund Allocation in Samosir Regency

The Village Fund is the main fiscal instrument in village development which is expected to be able to encourage local economic growth and poverty alleviation. Therefore, it is important to analyze the development of the allocation of Village Funds in Samosir Regency during the research period to see the consistency of the increase in the budget and the policy direction of its use from year to year.

Table 2. Allocation of Village Funds in Samosir Regency (2019–2024)

Year	Total Village Funds (Billion Rp)	Average per Village (Million Rp)	Usage Focus
2019	95	900	Infrastructure
2020	105	980	BLT+ Infrastructure
2021	110	1.020	BLT dominant
2022	108	1.000	Economic recovery
2023	112	1.050	Empowerment
2024	115	1.080	Mixed (physical + economic)

Village funds are experiencing an increasing trend every year, with a change in the focus of use, especially during the pandemic which was shifted to Direct Cash Assistance (BLT). After the pandemic, there began to be a shift towards economic empowerment, although it was not yet dominant.

Based on Table 2, the allocation of village funds in Samosir Regency during the 2019–2024 period shows a trend that tends to increase, both in terms of the total budget and the average per village. In 2019, the total village fund was recorded at IDR 95 billion with an average of IDR 900 million per village, then increased gradually until it reached IDR 115 billion in 2024 with an average of IDR 1.08 billion per village. This increase reflects the government's commitment to strengthening village-based development as a strategy to encourage equitable development and poverty alleviation. These findings are in line with research (Solissa et al., 2025) which states that increasing the allocation of village funds is an important instrument in accelerating the development of rural areas and reducing the gap between regions.

In terms of focus on use, there is a significant shift in priorities. In 2019, village funds were more focused on infrastructure development, which then developed into a combination of Direct Cash Assistance (BLT) and infrastructure in 2020. The peak occurred in 2021 when BLT became the dominant focus in response to the impact of the COVID-19 pandemic. This shift shows the flexibility of village fund policies in responding to crisis conditions. This is in line with the findings (Fadhli et al., 2021) which emphasizes that cash social assistance is the main instrument in maintaining people's purchasing power during the pandemic.

Entering 2022, the focus on the use of village funds began to shift towards economic recovery, which then continued in 2023 with an emphasis on community empowerment. This shift indicates that the village government is starting to direct village funds not only for consumptive assistance, but also for productive activities that can increase the economic capacity of the community. This is supported by research (Lestari et al., 2020) which states that the success of village funds is largely determined by its ability to encourage community empowerment and participation in local economic activities.

In 2024, the use of village funds shows a more balanced (mixed) approach, namely a combination of physical development and economic strengthening. This approach reflects an integrative effort in village development that focuses not only on infrastructure, but also on improving the welfare of the community directly. According to (Harsono, 2024)

Village development approaches that combine physical investment and local economic development have proven to be more effective in creating inclusive and sustainable growth than separate sectoral approaches.

When compared to previous research in Indonesia, the pattern that occurred in Samosir Regency shows consistency with national trends. Study by Ministry of Finance of the Republic of Indonesia (2022) mentioned that during the pandemic, most of the village funds were allocated to BLT, then gradually redirected back to economic empowerment and recovery programs. However, the challenge faced is the effectiveness of the use of these funds in the long term, especially in creating a sustainable impact on people's welfare. Therefore, it is necessary to strengthen governance, transparency, and the capacity of village apparatus so that village funds can be used optimally, as emphasized in the research (Sitorus et al., 2025) regarding the importance of accountability in public financial management.

c. Structure of Village Fund Use

In addition to the amount of the budget, the effectiveness of the Village Fund is also highly determined by how the funds are allocated. Analysis of the structure of the use of Village Funds is needed to understand village development priorities, whether they are more oriented towards physical development, social assistance, or community economic empowerment.

Table 3. Structure of Village Fund Use (%)

Year	Infrastructure (%)	BLT (%)	Empowerment (%)
2019	70	5	25
2020	55	30	15
2021	50	35	15
2022	60	20	20
2023	55	15	30
2024	50	10	40

Based on Table 3, the structure of the use of village funds in Samosir Regency during the 2019–2024 period shows significant dynamics, especially in the shift in proportion between infrastructure spending, Direct Cash Assistance (BLT), and community empowerment. In 2019, the use of village funds is still dominated by the infrastructure sector at 70%, while empowerment is only 25% and BLT is relatively small at 5%. This pattern reflects the initial orientation of village funds that focused more on physical development to catch up with infrastructure in rural areas. These findings are in line with research (Abidin, 2015) which states that in the initial phase of the implementation of village funds in Indonesia, most of the budget was allocated to basic infrastructure development.

Entering 2020–2021, there was a fairly drastic structural change, where the proportion of BLT increased sharply to 30% in 2020 and 35% in 2021, while the allocation for infrastructure decreased to 55% and 50%. This increase is a direct response to the impact of the COVID-19 pandemic which forced the government to divert most of the village's funds to social assistance to maintain people's purchasing power. This is consistent with the findings (Nirwana et al., 2022) which emphasized that the cash assistance program is

the main instrument in mitigating the economic impact of the pandemic, especially in the informal and rural sectors.

In 2022, the usage structure began to shift again with a decrease in the portion of BLT to 20% and an increase in the allocation for infrastructure to 60%, and empowerment to 20%. This shift signals the beginning of a phase of economic recovery, in which village governments begin to balance short-term needs (social assistance) and medium-term development through infrastructure and productive activities. This phenomenon is in line with research (Fauziah, 2024) which states that post-crisis, fiscal policy tends to be redirected towards productive economic development to encourage growth and job creation.

A more interesting trend is seen in 2023–2024, where the portion of community empowerment increases significantly from 30% to 40%, while infrastructure decreases to 50% and BLT is getting smaller to 10%. This shows a policy transformation towards a more sustainable and empowerment-based approach to development. The focus on empowerment reflects efforts to increase the economic capacity of rural communities through training, business development, and strengthening local institutions. These findings are supported by research (Setyawan et al., 2025) which emphasizes that community empowerment is the key to creating inclusive and sustainable development in rural areas.

When compared to previous research at the national level, the pattern that occurred in Samosir Regency shows that it is in line with the general trend of village fund management in Indonesia. A study by the Ministry of Finance of the Republic of Indonesia (2022) shows that during the pandemic, the allocation of village funds was refocused to BLT, then gradually shifted back to productive sectors such as empowerment and village economic development. However, the increase in the portion of empowerment up to 40% in 2024 in Samosir can be said to be relatively progressive compared to several other areas that are still dominated by physical spending. Therefore, if managed effectively, this shift has the potential to have a more significant long-term impact on poverty reduction and improved community welfare, as confirmed in the research (Deswimar, 2014) Regarding the importance of investment in human capacity in village development.

d. Socio-Economic Indicators of Supporting Poverty

Poverty is a multidimensional phenomenon that is not only influenced by income, but also by other factors such as education, unemployment, and access to infrastructure. Therefore, the analysis of these supporting indicators is important to provide a more comprehensive picture of the socio-economic conditions of the community in Samosir Regency.

Table 4. Poverty Support Indicators

Year	Unemployment Rate (%)	Education (Average School Age)	Infrastructure Access (%)
2019	3,2	8,5	65
2020	4,5	8,6	68
2021	4,8	8,7	70
2022	3,9	8,8	73
2023	3,5	8,9	75
2024	3,4	9	78

Based on the data in Table 4, it can be seen that poverty support indicators in Samosir Regency show quite interesting dynamics during the 2019–2024 period. The unemployment rate increased from 3.2% in 2019 to a peak of 4.8% in 2021, before finally decreasing gradually to reach 3.4% in 2024. Meanwhile, education indicators measured through the average length of school showed a consistent upward trend from 8.5 years to 9.0 years. On the other hand, infrastructure access also experienced a significant increase from 65% to 78% in the same period. In general, this data shows an improvement in structural conditions, although it is not always directly proportional to the reduction in poverty.

If analyzed more deeply, the increase in the unemployment rate in the 2020–2021 period can be attributed to the impact of the COVID-19 pandemic which caused economic contraction and reduced job opportunities. This phenomenon is in line with research by (Sina, 2020) stating that the pandemic has increased the economic vulnerability of poor households in Indonesia due to loss of income and limited access to employment. The decline in unemployment after 2021 indicates an economic recovery, but it does not necessarily have a significant impact on poverty reduction, indicating that the quality of available jobs is still relatively low.

From the aspect of education, the increase in the average length of school indicates an improvement in the quality of human resources in the long term. However, the impact on poverty reduction tends to be indirect. This is in accordance with the findings (Surbakti et al., 2023) which states that education is a long-term investment whose effect on poverty reduction will only be seen in the longer period through increased productivity and income. Thus, although education indicators in Samosir Regency show a positive trend, their contribution to poverty reduction in the short term is still limited.

Furthermore, the increase in infrastructure access from 65% to 78% indicates the success of physical development, which is most likely supported by the Village Fund program. Better infrastructure should be able to improve connectivity and economic access for the community. However, the results of this study show that infrastructure improvements have not been fully followed by a significant reduction in poverty. These findings are in line with research (Zam, 2025) which states that infrastructure development does contribute to economic growth, but its impact on poverty reduction depends largely on how the infrastructure is utilized by the community.

Furthermore, the relationship between the three indicators shows that there is an insynchronization between the improvement of macro indicators and poverty conditions.

Although unemployment has decreased, education has improved, and infrastructure has improved, the poverty rate has not decreased significantly. This condition indicates structural problems in the local economy, such as low labor productivity, limited access to markets, and not optimal economic empowerment programs. This is in line with research (Aisyah et al., 2023) which affirms that poverty reduction depends not only on economic growth, but also on the distribution of the benefits of that growth.

4. Conclusions

The effectiveness of the Village Fund in poverty alleviation in Samosir Regency during the 2019–2024 period is still not optimal, characterized by a relatively slow decline in poverty rates despite improvements in supporting indicators such as education, infrastructure, and unemployment reduction. This indicates that the allocation of Village Funds that focuses more on physical development and short-term assistance has not been able to significantly increase the economic capacity and productivity of the poor, so that the problem of poverty tends to be structural and persistent. In addition, obstacles in village governance, such as limited capacity of apparatus and low community participation, also affect the effectiveness of program implementation. Therefore, a more comprehensive, integrated, and community-oriented policy approach is needed. For future research, it is recommended that a more in-depth quantitative analysis be carried out with a longitudinal or mixed methods approach, as well as an exploration of microfactors such as household behavior, market access, and the effectiveness of local economic empowerment programs to gain a more comprehensive understanding of poverty alleviation mechanisms at the village level.

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