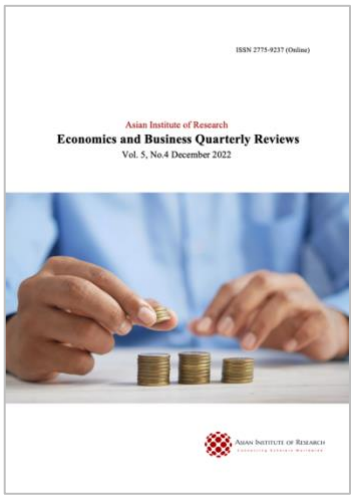


Economics and Business Quarterly Reviews

Suyanto, Budiarti, W., Standsyah, R. E., Almughni, M. A. A., & Ramadhan, D. S. (2022). Analysis of the Allocation of Priorities for the Use of Government Spending in Underdeveloped Regions in Indonesia. *Economics and Business Quarterly Reviews*, 5(4), 305-313.

ISSN 2775-9237

DOI: 10.31014/aior.1992.05.04.480

The online version of this article can be found at:
https://www.asianinstituteofresearch.org/

Published by:
The Asian Institute of Research

The Asian Institute of Research *Journal of Economics and Business* is a peer-reviewed International Journal. The journal covers scholarly articles in the fields of Economics and Business, which includes, but is not limited to, Business Economics (Micro and Macro), Finance, Management, Marketing, Business Law, Entrepreneurship, Behavioral and Health Economics, Government Taxation and Regulations, Financial Markets, International Economics, Investment, and Economic Development. As the journal is Open Access, it ensures high visibility and the increase of citations for all research articles published. The *Journal of Economics and Business* aims to facilitate scholarly work on recent theoretical and practical aspects of Economics and Business.

ASIAN INSTITUTE OF RESEARCH
Connecting Scholars Worldwide

The Asian Institute of Research
Economics and Business Quarterly Reviews
Vol.5, No.4, 2022: 305-313
ISSN 2775-9237

DOI: 10.31014/aior.1992.05.04.480

Analysis of the Allocation of Priorities for the Use of Government Spending in Underdeveloped Regions in Indonesia

Suyanto[1*], Wiwik Budiarti[1], Rahmawati Erma Standsyah[2], Muhammad Afdha Alif Almughni[3], Dendy Syahru Ramadhan[1]

[1] Faculty of Economy and Business, Dr. Soetomo University, Semolowaru 84, Surabaya, Indonesia.
[2] Faculty of Teacher Education and Educational Science, Dr. Soetomo University, Semolowaru 84, Surabaya, Indonesia
[3] Faculty of Economy and Business, Airlangga University, Airlangga 4-6, Surabaya, Indonesia

Correspondence: Suyanto, Faculty of Economy and Business, Dr. Soetomo University, Semolowaru 84, Surabaya, Indonesia. E-mail: suyanto_fe@unitomo.ac.id

Abstract
Indonesia is a developing country with one of the most substantial economic growths in the Asian region, in 2021, it will be able to register a growth reaching 5.44%. With rapid economic growth, it turns out that in Indonesia, many areas are still considered underdeveloped. The government continues to pursue various policies to support the development of Indonesia, one of which is Permendes number 13 2021, which explains that the use of village funds in 2021 is a priority to manage the covid pandemic and n is not permitted for the development of village infrastructure. This needs to be considered whether its application is appropriate or not. This study uses the Sem-PLS method, which examines the use of village funds against three criteria: the Facilities/Infrastructure, Economy, and HR. The results are that the village banks have the most significant effect on HR criteria, with a percentage of 20%, followed by economic criteria, with a ratio of 15%. Meanwhile, village funds have no significant effect on the facilities/infrastructure criteria, with a percentage of only 11.5%. The Facilities/Infrastructure criterion has little impact because, in disadvantaged regions, there is the problem of the uncertainty of the documents, leading to delays in the verification process. The government can overcome this by developing organizational strategies in underdeveloped areas so that such incidents do not occur. The government can use the results of this study to see what influence village funds have spent on underdevelopment criteria in underdeveloped areas.

Keywords: Sem-PLS, Underdeveloped Regions, Economic Development

1. Introduction

At the height of the Sriwijaya Kingdom, Indonesia was once known as the Asian Tiger. Still, this nickname has

yet to be adequately carried by Indonesia today compared to other countries. In this modern era, the handle has changed to a Sleeping Asian Tiger as Indonesia is still considered to have everything it takes to return to glory and become the true Asian Tiger. (Kominfo RI, 2015)

The factors that make Indonesia the sleeping Asian tiger are many, one of which is the quality of the Indonesian people. According to a 2019 Program for International Student Assessment (PISA) survey, Indonesia ranks 62th in literacy out of 70 countries. These data show that the Indonesian people's interest in reading/literacy is relatively minimal compared to other countries. (Larasati Dyah Utami, 2021)

Human resource development efforts have also been carried out intensively by the community and researchers. Such as books with the titles Human Resource Management (Priyono, 2010), Human Resource Management in Public Organizations (Wirman Syafri & Alwi, 2014), Human Resources (Sofyan Tsauri, 2017), Human Resource Management (Larasati Sri, 2018), Human Resource Development (Bukit Benjamin et al., 2017), and Human Resource Management (Hasmin & Nurung Jumiaty, 2021). Many articles have also already been published all over the world, analyzing HR like Promoting economic development in the inner city: The importance of Human Resources (Robinson-Barnes, 1996), A gap analysis between current and desired situation of economic factors affecting human resources development in Iran (Fallah Haghighi & Bijani, 2019), A cross-country review of strategies of the German development cooperation to strengthen human resources (Windisch et al., 2009), Training of human resources in science and technology in Brazil: The importance of a vigorous post-graduate program and its impact on the development of the country (Guimarães & Humann, 1995), The development of FFMD Pyramid: Fuzzy Family_Marriage Deployment as decision support method to improve human resources performance (Rika Fatimah, 2012). However, the data shows that Indonesia's literacy ranking has declined year after year, leading to a decline in the quality of Indonesia's human resources.

This is what drives the government to aggressively seek to improve the quality of Indonesia's human resources in several ways, one of which is to prioritize using village funds in deprived areas. Village funds from the APBD are used to finance government administration, development implementation, community development, and empowerment of village communities. Village funds are divided into two categories, namely regular and independent. The category is determined based on the results of an assessment conducted annually and determined by the Ministry of Villages, Disadvantaged Areas Development and Transmigration(PP Nomor 60 Tahun 2014, 2014).

Analysis of Village Fund Utilization has been studied to utilize the village funds more efficiently where it is most needed. Such as Village fund, village-owned-enterprises, and employment: Evidence from Indonesia (Arifin et al., 2020), Impacts of village fund on post disaster economic recovery in rural Aceh Indonesia (Nugroho et al., 2022), Green finance and sustainability development goals in Indonesian Fund Village (Ronaldo & Suryanto, 2022), Analysis of Village Fund Utilization during the Covid-19 Pandemic In Nagari Talang Anau Regency of Fifty Cities (Valentina Tengku Rika et al., 2020), Analysis of the use of village funds in increasing the community economy (Alexandro Rinto et al., 2021), Analysis of the case study on the management of village funds in the district of Tatapaan, South Minahasa Regency (Tumbelaka et al., 2020), Analysis of Village Fund Financial Management (Rano et al., 2018), Analysis of Village Fund Management in Improving the Case Study on Village Development in Cibitung Wetan Village (Septianingsih, 2021), The Influence of Education on Lowering Unemployment and Increasing Society Economy in East Java (Suyanto, Purnomo, & Standsyah, 2019), Impact of education and health on the unemployment rate and the economy of East Java (Suyanto, Purnomo, & Erma Standsyah, 2019). But in Indonesia, there are still many areas classified as underdeveloped areas,

Underdeveloped areas are districts whose territories and people are less developed than other nationwide regions (PERPRES RI NO. 63, 2020a). Development analysis of underdeveloped areas has been done by many Indonesian scholars, such as Development of Local Economic Potentials of Disadvantaged Regions as an Effort to Overcome Inter-Regional Income Disparities in Central Java Province (Oktavilia, 2011), Strategies for Development of Disadvantaged Regions in Efforts to Accelerate Rural Economic Development (Syahza & Suarman, 2013), Development Strategy for Disadvantaged Areas in Garut Regency (Djuwendah et al., 2013), Development of Disadvantaged Areas in Seruyan Regency, Central Kalimantan Province (Agus Sandra et al., 2020), Strategy for

Development of Disadvantaged Areas in Efforts to Accelerate the Rural Economy In Baduy Banten (Rachmah Wahidah et al., 2022) Strategy for the Development of Disadvantaged Villages in Nagari Batu Banyak, Lembang Jaya District, Solok Regency (Elsa, 2014) Proliferation Pattern in Underdeveloped Region: Is it the Real Solution to Solve Underdeveloped Region's Problem in Decentralized Indonesia? (Faoziyah & Salim, 2016). With these different studies, in Indonesia, quite a few areas are still considered underdeveloped.

Not only in Indonesia, the Underdeveloped region also appears in another developing country, even developed countries. Many researchers also have studied this case from a health perspective, HR, economics, etc. Such as Regional ecological security and diagnosis of obstacle factors in underdeveloped regions: a case study in Yunnan Province, China (Ou et al., 2017), Innovative and entrepreneurship education in underdeveloped Western regions of China (Lu et al., 2013), Identification of rural regional poverty type based on spatial multi-criteria decision-making—taking Gansu Province, an underdeveloped area in China, as an example (Dou et al., 2021), How can quality regional spending reduce poverty and improve human development index? (Masduki et al., 2022), Assessment and key factors of urban liveability in underdeveloped regions: A case study of the Loess Plateau, China(Xiao et al., 2022). With the developed country having the same problem as developing countries, we need to find the factor causing underdeveloped regions.

This research will examine how the use of village funds against the criteria for underdeveloped areas in Indonesia reduces the existence of underdeveloped regions. This research is intended to help the government maximize the use of village funds to improve the economy and the quality of human resources in the village. This research uses the SEM-PLS method, which will produce the most influential variables for the priority use of village funds. With this, the government can make the best use of the research results for the progress of the Indonesian nation.

2. Materials and Methods

2.1. Disadvantaged Regions Indicator

Disadvantaged regions are regions whose territories and communities are less developed than other regions at the national level. (PERPRES RI NO. 63, 2020).
A region can be measured as a disadvantaged region based on some criteria :

a. Economic
b. Human Resource
c. Facilities and Infrastructure
d. Regional Financial Capability
e. Accessibility
f. Regional Characteristics.

2.2. Priority for the use of Village Funds

Determining the priority of use of village funds is done through an assessment of the list of village development programs/activities to focus on efforts to restore the national economy, national priority programs, and the adaptation of new village habits that support the village SDGs. The Regulation of the Minister of Villages, Development of Disadvantaged Areas and Transmigration of the Republic of Indonesia number 13 of 2020 regarding the priority of use of village funds in 2021 explains that the use of village funds in 2021 is given priority for implementing the provisions on State Financial Policy and Stabilization of the Financial System to manage the Corona Virus Disease 2019 (COVID-19) within the framework of the fight against threats that endanger the national economy and the stability of the financial system in the law, the construction of infrastructure for the headquarters of the village, the village hall and places of worship are not allowed. (PERMENDES PDTT NO. 13, 2020)

According to the explanation, it can be concluded that the priority for the use of village funds in 2021 should not be allocated to the construction of facilities/infrastructure. And with this research, it is hoped that it will be clear why the government established the regulations. Furthermore, will also know the priority of optimally using the

most used village funds for which sector.

2.3. SEM-PLS Method

The PLS method is powerful because it does not rely on many assumptions. The data need not have a multivariate normal distribution, and the sample need not be significant. Although PLS can also be used to confirm a theory, it can also be used to explain whether or not there is a relationship between latent variables. Compared to CBSEM, SEM-PLS can avoid two serious problems: inadmissible solutions and factor indeterminacy. (Ghozali Imam, 2017) PLS can analyze formed constructs with reflective and formative indicators, which is impossible in CBSEM because there will be an unidentified pattern. Since the PLS algorithm uses serial ordinary least squares analysis, pattern identification is not a problem in recursive models, nor does it assume some form of variable measurement distribution. (Jaya I Gede Nyoman Mindra & Sumertajaya I Made, 2008)

2.4. Data Source

This study uses data in the form of underdevelopment indicators for regencies/cities in Indonesia, which consists of 62 regencies/cities which are included in underdeveloped areas (PERPRES RI NO. 63, 2020b). Data was obtained from the website of BPS Indonesia.

2.5. Research Variable

Using predefined standards, lagging criteria and indicators to identify a lagging district/city can be measured. Indicators of underdeveloped areas include:

Table 1: Variable divided by its criteria

Facilities/Infrastructure Criteria	Economics Criteria	Human Resource Criteria
1.Average distance to the district capital (Km)	1. Number of Poor Population	1.Life Expectancy (Th)
2.Eligible Water Users (%)	2.Population Per-Capital Expenditure (%)	2.Average Years of school (Th)
3.Self Sanitation Users (%)		3.Literacy Rate (%)

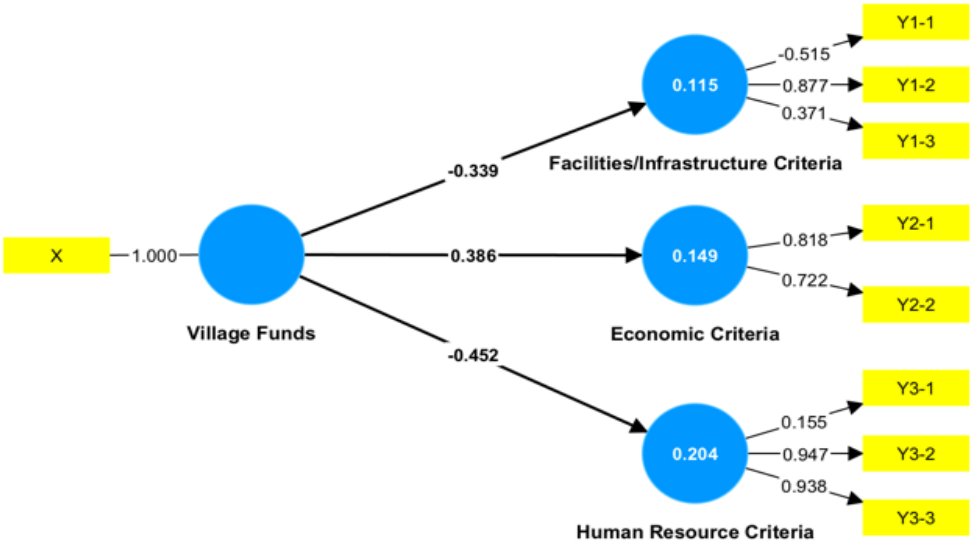
2.6. SEM-PLS Analysis

2.6.1.Outer Model

Evaluation of measurements on the outer model through factor loading is carried out to determine the validity of indicators in forming a latent variable by looking at the value of indicator reliability, composite reliability, dan convergent validity.

Indicator reliability shows how much the latent variable can explain the indicator variance. In the reliability indicator, a reflective indicator must be eliminated from the measurement model when the absolute value of the loading factor (λ) is less than 0.4. Here are the results of the loading factor obtained.

Based on **Picture 1** shows that all indicators of the absolute value of the loading factor value are more than 0.4 except for the X3-1 variable. So that all indicators except Y3-1 can explain the latent variables well, and because the value of Y3-1 is less than 0.4, it can be eliminated.



Picture 1: Loading Factor value

The following criteria are composite reliability and convergent validity measured from the Average Variance Extracted (AVE). Composite reliability shows how well the construct is measured by predetermined indicators, which is said to be reliable if the value is above 0.7. From
, the Facility/Infrastructure Criteria variable has a value of less than 0.7, which means the indicator cannot measure latent variables correctly. Meanwhile, other indicators can measure latent variables well.

Indicator	Composite Reliability
Economic Criteria	0.75
Human Resource Criteria	0.78
Facilities/Infrastructure Criteria	0.23

Table 2: Composite Reliability Value of Latent Variables

Indicator	Composite Reliability
Economic Criteria	0.75
Human Resource Criteria	0.78
Facilities/Infrastructure Criteria	0.23

Convergent validity, where the better this value is shown, the higher the correlation between the indicators that make up a construct. The AVE value shows the average percentage of variance that the construct item can explain. A minimum AVE value of 0.5 indicates that the convergent validity measure is good.

Table 3: Value of AVE

Indicator	Average Variance Extracted (AVE)
Economic Criteria	0.595
Human Resource Criteria	0.601
Facilities/Infrastructure Criteria	0.391

Indicator	Average Variance Extracted (AVE)
Economic Criteria	0.595

Human Resource Criteria	0.601
Facilities/Infrastructure Criteria	0.391

Table *3* shows that the latent variable for the Facilities/Infrastructure Criteria has an AVE value of less than 0.5, indicating that the latent variable's convergent validity for the Facilities/Infrastructure Criteria is not good. On the other hand, the Economic Criteria and HR Criteria variables have an AVE value greater than 0.5, which means these variables have good convergent validity.

2.6.2. Inner Model

Evaluation of the structural model (inner model) in SEM-PLS can be seen from the value of R-Square (R^2). In theory, it is explained that the value of R^2 more than 0.67 is said to have a substantial contribution of exogenous variables to endogenous, between 0.33 to 0.67 is said to have sufficient or moderate assistance, and between 0.19 to 0.33 is said to have a weak contribution. (Vinzi Esposito Vinzi et al., 2010)

Data processing analysis is obtained in **Table 4** R-Square Value of each indicator. The R^2 value for the Facilities/Infrastructure Criteria is 0.115, indicating that village funds affect the Facilities/Infrastructure Criteria by 11.5%. In comparison, the R^2 value for the Economic Criteria is 0.15, which means that village funds affect the Economic Criteria by 15%. Moreover, finally, the R^2 value for HR criteria is 0.2, which means that village funds affect the HR criteria by 20%, which is the largest compared to the other two indicators.

Table 4: R-Square Value

Indicator	R-Square (R^2)
Economic Criteria	0.15
Human Resource Criteria	0.20
Facilities/Infratructure Criteria	0.115

3. Results and Discussion

By using the SEM-PLS method with the variables that have been determined earlier, the results of the analysis include the following:

3.1. The Effect of Village Funds on Economic Criteria

The results for village funds against the Economic Criteria obtained 0.386, which means there is a positive influence of village funds on the economic criteria. Based on calculations using bootstrap, obtained a P-Value of 0.000 where the value is 0.05, meaning village funds significantly affect the Economic Criteria.

We see that the economic criterion is a significant variable with a positive value. It is that in 2021 the Covid 19 pandemic is raging in Indonesia and even around the world. This caused Indonesia's economic conditions to fluctuate, prompting the government to prioritize the economy of the underprivileged by disbursing BLT funds to stabilize the declining economy. (Peraturan Menteri Keuangan Republik Indonesia, 2021)

3.2. The Effect of Village Funds on Human Resource Criteria

Analysis for village funds against HR criteria obtained -0.452, which means there is a negative effect of village funds on HR. The results of calculations using bootstrapping obtained a P-Value of 0.000, where the value is less than 0.05, so village funds significantly affect HR criteria.

The HR criteria have a negative value and a significant effect because, in 2021, the Covid pandemic increased the death rate, especially for the lower middle class who have no money for treatment. This affects one of the HR criteria variables, namely life expectancy. Moreover, the development of the HR plan is a long-term plan that will

significantly affect the state of Indonesia in the future, so the effect on the data only for 2021 will not be noticeable. (Abdul Sani, 2017)

4. The Effect of Village Funds on Facilities/Infrastructure Criteria

The score for village funds against the Facilities/Infrastructure Criteria is -0.339, which means there is a negative effect of village funds on the Facilities/Infrastructure Criteria. Based on bootstrap calculations, obtained a P-Value of 0.319 where the value is more than 0.05, so that village funds have no significant effect on the Criteria for Facilities/Infrastructure.

Village funds do not affect facilities and infrastructure as there are problems in using village funds for development. In the implementation of the construction of facilities and infrastructure in underdeveloped areas, there is a problem where the uncertainty of the proposal documents of the regions slows down the verification process, slows down, and even delays the development. This problem still occurs every year, so it is hoped that each regional government designated as a disadvantaged area will prepare the necessary documents to improve facilities and infrastructure development. (Kementerian Desa, 2018)

Table 5: P-Values each indicator

	P values
Village Funds -> Economic Criteria	0.000
Village Funds -> Human Resource Criteria	0.000
Village Funds -> Facilities/Infrastructure Criteria	0.319

5. Conclusion

By studying the results of this analysis, we see that the village funds have the most significant effect on HR criteria, with a percentage of 20%, followed by economic criteria, with a rate of 15%. And also, we can understand that the village funds positively affect the economic criteria, and conversely, the village funds harm the human resources and equipment/infrastructure criteria.

It can be concluded that the decision of the government to stipulate the Regulation of the Minister of Villages, Development of Deprived Areas and Transmigration of the Republic of Indonesia number 13 of 2020 regarding priorities for the use of village funds in 2021 with the content not to allocate funds for Facilities/Infrastructure is correct because the use of village funds for infrastructure development at that time proved to have no significant effect on managing disadvantaged areas.

The results of this study can be further explored using more complete data with panel data. Using panel data over ten years, the analysis of village funds obtained will be more credible because some underdeveloped criteria variables can only be measured for long-term effects.

References

Abdul Sani. (2017). *Importance of HR Planning*. https://bkpsdmd.babelprov.go.id/content/pentingnya-perencanaan-sdm

Agus Sandra, T., Hidayat, J. T. & Yogie Syahbandar, M. (2020). DEVELOPMENT OF UNDEVELOPED AREAS IN SERUYAN DISTRICT, CENTRAL KALIMANTAN PROVINCE. *JURNAL ONLINE MAHASISWA (JOM) BIDANG PERENCANAAN WILAYAH & KOTA*, *1*(1).

Alexandro Rinto, Hariatama Fendy & Saputra Seno. (2021). Analysis of the Utilization of Village Funds in Improving the Community's Economy. *Anterior Jurnal*, *21*(1), 86–92.

Arifin, B., Wicaksono, E., Tenrini, R. H., Wardhana, I. W., Setiawan, H., Damayanty, S. A., Solikin, A., Suhendra, M., Saputra, A. H., Ariutama, G. A., Djunedi, P., Rahman, A. B. & Handoko, R. (2020). Village fund, village-owned-enterprises, and employment: Evidence from Indonesia. *Journal of Rural Studies*, *79*, 382–394. https://doi.org/10.1016/J.JRURSTUD.2020.08.052

Bukit Benjamin, Malusa Tasman & Rahmat Abdul. (2017). *HUMAN RESOURCE DEVELOPMENT* (Arypena, Ed.). Zahir Publishing.

Djuwendah, E., Hapsari, H., Renaldy, E. & Saidah, Z. (2013). DEVELOPMENT STRATEGIES IN GARUT REGENCY. *Jurusan Sosial Ekonomi Fakultas Pertanian Universitas Padjadjaran*, *15*(2).

Dou, H., Ma, L., Liu, S. & Fang, F. (2021). Identification of rural regional poverty type based on spatial multi-criteria decision-making—taking Gansu Province, an underdeveloped area in China, as an example. *Environment, Development and Sustainability 2021 24:3*, *24*(3), 3439–3460. https://doi.org/10.1007/S10668-021-01573-Z

Elsa. (2014). DEVELOPMENT STRATEGY OF UNDEVELOPED VILLAGES IN NAGARI BATU BANYAK, LEMBANG JAYA, SOLOK DISTRICT. *Jurnal Spasial*, *1*(1).

Fallah Haghighi, N. & Bijani, M. (2019). A gap analysis between current and desired situation of economic factors affecting human resources development in Iran. *GeoJournal 2019 85:4*, *85*(4), 1175–1190. https://doi.org/10.1007/S10708-019-10017-1

Faoziyah, U. & Salim, W. A. (2016). Proliferation Pattern in Underdeveloped Region: Is it the Real Solution to Solve Underdeveloped Region's Problem in Decentralized Indonesia? *Procedia - Social and Behavioral Sciences*, *227*, 824–832. https://doi.org/10.1016/J.SBSPRO.2016.06.151

Ghozali Imam. (2017). *Structural Equation Modeling Metode Alternatif Dengan Partial Least Squares (PLS)* (4th ed.). Universitas Diponegoro Semarang.

Guimarães, J. A. & Humann, M. C. (1995). Training of human resources in science and technology in Brazil: The importance of a vigorous post-graduate program and its impact on the development of the country. *Scientometrics 1995 34:1*, *34*(1), 101–119. https://doi.org/10.1007/BF02019176

Hasmin & Nurung Jumiaty. (2021). *HUMAN RESOURCE MANAGEMENT* (Naim Muh. Rezky, Ed.). Mitra Cendikia Media.

Jaya I Gede Nyoman Mindra & Sumertajaya I Made. (2008). STRUCTURAL EQUATIONS MODELING WITH PARTIAL LEAST SQUARE. *Semnas Matematika Dan Pendidikan Matematika*.

Kementerian Desa, P. D. T. D. T. R. I. (2018). *DITJEN PDT: DOCUMENT PREPAREDNESS DOESN'T HOLD THE ACCELERATION OF FACILITIES AND INFRASTRUCTURE DEVELOPMENT*. https://kemendesa.go.id/berita/view/detil/2730/ditjen-pdt-kesiapan-dokumen-jangan-menghambat-percepatan-pembangunan-sarana-dan-prasarana

PERMENDES PDTT NO. 13, (2020).

Kominfo RI. (2015). *The reason why Indonesia is called the sleeping Asian tiger*. https://www.kominfo.go.id/content/detail/4685/kaa-2015-indonesia-macan-asia-yang-bukan-sekadar-legenda/0/sorotan_media

Larasati Dyah Utami. (2021). *Indonesia's literacy level in the world is low, ranking 62 out of 70 countries*. https://perpustakaan.kemendagri.go.id/?p=4661

Larasati Sri. (2018). *Human Resource Management*. DEEPUBLISH.

Lu, C. J., Feng, Y. & Chen, D. W. (2013). Innovative and entrepreneurship education in underdeveloped Western regions of China. *19th International Conference on Industrial Engineering and Engineering Management: Assistive Technology of Industrial Engineering*, 1023–1029. https://doi.org/10.1007/978-3-642-38391-5_108/COVER

Masduki, U., Rindayati, W. & Mulatsih, S. (2022). How can quality regional spending reduce poverty and improve human development index? *Journal of Asian Economics*, *82*, 101515. https://doi.org/10.1016/J.ASIECO.2022.101515

Peraturan Menteri Keuangan Republik Indonesia, (2021).

Nugroho, A., Fajri, Iqbal, R. M., Fadhiela, K., Apriyani, D., Ginting, L. N. & Nurdin, S. (2022). Impacts of village fund on post disaster economic recovery in rural Aceh Indonesia. *International Journal of Disaster Risk Reduction*, *70*, 102768. https://doi.org/10.1016/J.IJDRR.2021.102768

Oktavilia, S. (2011). Development of Local Economic Potential of Disadvantaged Regions as an Effort to Overcome Inter-Regional Income Disparities in Central Java Province. *Prosiding Seminar Nasional Penelitian Dan PKM: Sosial, Ekonomi, dan Humaniora*.

Ou, Z. rong, Zhu, Q. ke & Sun, Y. yu. (2017). Regional ecological security and diagnosis of obstacle factors in underdeveloped regions: a case study in Yunnan Province, China. *Journal of Mountain Science 2017 14:5*, *14*(5), 870–884. https://doi.org/10.1007/S11629-016-4199-5

PP Nomor 60 Tahun 2014, Peraturan Pemerintah (2014).

PERPRES RI NO. 63, (2020).

PERPRES RI NO. 63, (2020).

Priyono. (2010). *Human Resource Management* (Chandra Teddy, Ed.). Zifatama Publishing.

Rachmah Wahidah, N., Anggraini, K., Unik Desthiani, dan & Prodi Sekretari D-III Universitas Pamulang, D. (2022). DEVELOPMENT STRATEGIES FOR UNDEVELOPED REGIONS IN EFFORTS TO ACCELERATE RURAL ECONOMIES IN BADUY, BANTEN. *Jurnal Sekretari |*, *9*(1).

Rano, O., Stie, A. & Sekayu, R. (2018). ANALYSIS OF VILLAGE FUNDS MANAGEMENT. *JEMASI*, *14*(1).

Rika Fatimah, P. L. (2012). The development of FFMD Pyramid: Fuzzy Family_Marriage Deployment as a decision support method to improve human resources performance. *Quality & Quantity 2012 48:2*, *48*(2), 659–672. https://doi.org/10.1007/S11135-012-9793-1

Robinson-Barnes, C. J. (1996). Promoting economic development in the inner city: The importance of Human Resources. *The Review of Black Political Economy 1997 24:2*, *24*(2), 123–129. https://doi.org/10.1007/BF02690026

Ronaldo, R. & Suryanto, T. (2022). Green finance and sustainability development goals in Indonesian Fund Village. *Resources Policy*, *78*, 102839. https://doi.org/10.1016/J.RESOURPOL.2022.102839

Septianingsih, P. (2021). ANALYSIS OF VILLAGE FUND MANAGEMENT IN IMPROVING VILLAGE DEVELOPMENT (CASE STUDY IN CIBITUNG WETAN VILLAGE). *Jurnal Ilmiah Akutansi Dan Keuangan*, *16*(1). http://ejournal.uikabogor.ac.id/index.php/neraca/index

Sofyan Tsauri, I. H. (2017). *HUMAN RESOURCES* (Afandi Moh. Nor, Ed.). IAIN Jember Press.

Suyanto, Purnomo, B. & Erma Standsyah, R. (2019). IMPACT OF EDUCATION AND HEALTH ON THE UNEMPLOYMENT RATE AND ECONOMY OF EAST JAVA. *Sinergi: Jurnal Ilmiah Ilmu Manajemen*, *9*(2).

Suyanto, S., Purnomo, B. & Standsyah, R. (2019, October 7). *The Influence of Education on The Depressing of Unemployment and The Increasing of The Society Economy in East Java*. https://doi.org/10.4108/eai.30-7-2019.2287579

Syahza, A. & Suarman, D. (2013). DEVELOPMENT STRATEGIES IN UNDERSTANDING REGIONS IN EFFORTS TO ACCELERATE RURAL ECONOMIC DEVELOPMENT. In *Jurnal Ekonomi Pembangunan* (Vol. 14, Issue 1).

Tumbelaka, H. I. A., Elim, I. & Kalalo, M. (2020). Analysis of case study village fund management in the District of Tatapaan, South Minahasa Regency. *Indonesia Accounting Journal*, *2*(2), 74. https://doi.org/10.32400/iaj.27703

Valentina Tengku Rika, Putera Roni Ekha & Safitri Cici. (2020). Analysis of Village Fund Utilization During the Covid-19 Pandemic in Nagari Talang Anau, Fifty Cities District. *Prosiding Simposium Nasional Multidisiplin Universitas Muhammadiyah Tangerang*.

Vinzi Esposito Vinzi, Chin Wynne W., Henseler Jörg & Wang Huiwen. (2010). *Handbook of Partial Least Squares* (1st ed.). Springer Berlin, Heidelberg.

Windisch, R., Wyss, K. & Prytherch, H. (2009). A cross-country review of strategies of the German development cooperation to strengthen human resources. *Human Resources for Health*, *7*(1), 1–8. https://doi.org/10.1186/1478-4491-7-46/TABLES/1

Wirman Syafri & Alwi. (2014). *Human Resource Management In Public Organizations*.

Xiao, Y., Chai, J., Wang, R. & Huang, H. (2022). Assessment and key factors of urban liveability in underdeveloped regions: A case study of the Loess Plateau, China. *Sustainable Cities and Society*, *79*, 103674. https://doi.org/10.1016/J.SCS.2022.103674