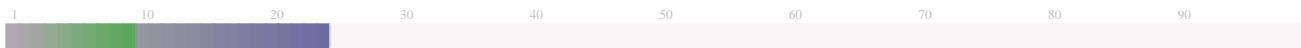


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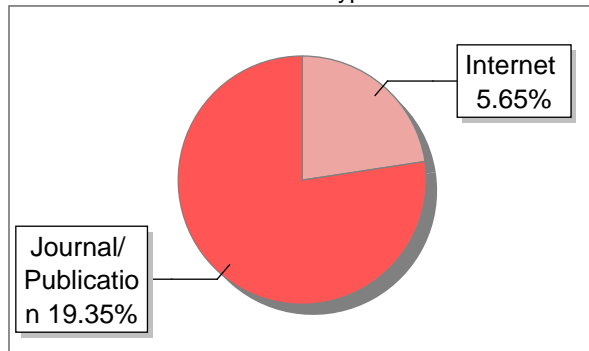
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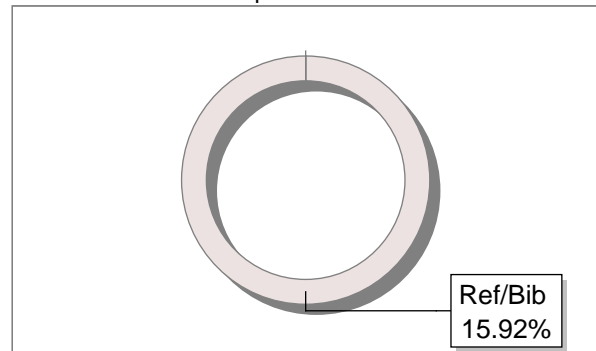
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# Identifying Village Fund Governance Model in Kudus Regency, Central Java, Indonesia

GREGORIUS N MASDJOJO<sup>1,\*</sup>, MOHAMMAD FAUZAN<sup>1</sup>, TITIEK SUWARTI<sup>2</sup>,  
BAMBANG SUDIYATNO<sup>1</sup>

<sup>1</sup>Department of Management, Faculty of Economics and Business,  
Universitas Stikubank,  
Semarang,  
INDONESIA

<sup>2</sup>Department of Accounting, Faculty of Economics and Business,  
Universitas Stikubank,  
Semarang,  
INDONESIA

*\*Corresponding Author*

**Abstract:** - This study aims to evaluate village fund governance based on village resource potential in Kudus Regency, Central Java, Indonesia. This study is a qualitative study using comparative descriptive analysis. The results of the study revealed that the planning of the use of village funds was in accordance with applicable laws and regulations. The village head as the holder of the authority to manage village finances has considered and calculated the real needs of the village in accordance with the ownership and condition of village resources. Strategic management is needed in managing village funds by establishing or developing Village-Owned Enterprises.

**Key-Words:** - Qualitative study, strategic management, village fund governance, village finances, village resources, village-owned enterprises.

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## 1 Introduction

According to Law No. 6 of 2014, villages spearhead development to improve community welfare. Therefore, the Government must allocate a budget to support village development through village funds. Village funds are budgeted annually in the government budget, which is given to all villages. Village funds are one source of village income. Each village is given the authority to utilize these funds to manage its potential to improve the economy and community welfare. The aim of distributing village funds is to break the chain of village development problems, namely poverty problems, inequality problems, employment problems, limited infrastructure problems, and institutional problems.

Since 2015 until now, the distribution of village funds from the Government to each village has continued to increase. In 2015, village funds distributed amounted to IDR 20.7 trillion. Then, in 2020, the Government increased distribution to IDR

72.0 trillion. The increase in the budget will likely be a lever for the village economy to support the national economy. In 2015-2018, all villages in Indonesia used village funds to build 191.6 thousand km of village roads, 1,140.4 km of village bridges, 9 thousand village markets, 4,175 village warehouse units, and 24.8 thousand units of integrated service posts. , 959.6 thousand units of clean water facilities, 240.6 thousand units of bathrooms and toilets, 9,692 village polyclinic units, 50.9 thousand early childhood school units, and 29.5 million drainage units. The positive impact of the results of these development activities is that there are benefits for the village community.

These benefits can be improving the quality of life, increasing welfare, alleviating poverty, and improving public services. Apart from that, it is still necessary to carry out activities using a self-managed pattern, using local labor, and utilizing local raw materials available in the Village. However, it is essential to remember that in implementing the use of Village Funds, each region

must still refer to the needs of the Village, the characteristics of the Village area, and the local wisdom of the Village.

Based on the evaluation results of the Ministry of Finance of the Republic of Indonesia, the use of village funds has succeeded in improving the quality of life of village communities. The indicator is a decrease in the rural inequality ratio from 0.34 in 2014 to 0.32 in 2017. Then, poor rural residents decreased from 17.7 million in 2014 to 17.1 million in 2017. There was also a decrease in the percentage of the rural poor from 14.09% in 2015 to 13.93% in 2017.

However, despite this success, it turns out that village fund management still has many problems and obstacles. From the results of the study, it was found that there were cases where village funds were corrupted. Obstacles in managing village funds are limited resources in planning, implementation, and reporting. Then, the management of village funds is dominated only by the Village Head and Village Secretary. These weaknesses raise the issue of low accountability in village fund management and low community participation in managing village funds. Based on the description above, how to manage village funds effectively.

## 2 Problem Formulation

Local economic development is very important to encourage national economic growth activities. The driving wheel of the local economy can contribute to the improvement of the national economy to face global, [1].

As conveyed by [2], with increasing financial support from Village Funds, village governance and economy are also expected to improve. Village Fund is an Indonesian government program to fund village activities that contribute to achieving sustainable development goals in villages, [3]. This problem is seen from the perspective of the functioning of village resource potential in managing village funds. Therefore, the purpose of this study is to identify a village fund governance model based on village resource potential.

### 2.1 Local Economic Development and Rural Development

Rural development is a strategy designed to improve

building facilities and infrastructure, developing local economic potential, and sustainable use of natural resources, [4].

Rural development is a strategy designed to improve certain community groups' social and economic development. For rural development to run well, the village government needs a village economic development strategy. Economic development strategies can include tax policies, incentives, and public spending. State and local governments with budget constraints must make trade-offs when determining the final mix of economic development and other public policies each year, [5].

Several economic theories about growth and development are summarized by [1], namely Neoclassical Economic Theory, Basic Economic Theory, Product Cycle Theory, New Market Theory, Location Theory, Regional Concentration Theory, and Attraction Theory. New Market Theory is a development of Basic Economic Theory, where inner city and rural areas have valuable potential markets that have not been exploited. Location theory states that location is the most critical factor in regional growth. Regional Concentration Theory argues that there are differences in prospects between central and peripheral regions. Each city center is supported by a smaller area that provides raw materials. Thus, the city center will become more productive and specialized.

### 2.2 Village Development Governance

#### 2.2.1 Village Development Planning

Village development planning is prepared in terms of time, namely: 1) Village Medium Term Development Plan for six years; 2) Village Annual Development Plan or what is called Village Government Work Plan. This is an elaboration of the Village RPJM for one year, [6].

The Village RPJM and RKP are determined through Village Regulations, which are prepared and agreed upon jointly between the Village Consultative Body (BPD) and the Village Head. This Village Regulation is the only planning document in the Village. This document is a guideline for preparing the Village Revenue and Expenditure Budget (Village APB).

#### 2.2.2 Implementation of Village Development

the social and economic development of specific community groups. Village development is an effort to enhance the quality of life and life for the most excellent welfare of village communities. Activities can be carried out by providing basic needs,

**4.2.2 Implementation of Village Development**  
The second stage in village development is implementation. Article 81 clearly states that village development is carried out based on the Village RKP carried out by the Village Government and involving village communities in a spirit of

cooperation, as well as utilizing local wisdom and natural resources of the Village. Suppose there is implementation of a sectoral program that enters the Village. In that case, it must be informed to the Village Government to be integrated with Village Development so that it can be in line with the planned objectives.

### 2.2.3 Village Development Supervision

The third stage in Village Development is supervision. At this stage, the Village Community has the right to obtain information regarding Village Development plans and implementation, both in the form of Village Medium Term Development Plan and Village Annual Development Plan. To get information regarding programs and the realization of village development implementation, the village government must convey it to the village community on the Village Deliberation agenda, which is held at least once a year.

### 2.3 Village Fund Regulations

Law Number 6 of 2014 concerning villages mandates the Government to allocate Village Funds. Village Funds are budgeted annually in the National Revenue and Expenditure Budget, which is given to each town as a source of village income. This policy integrates and optimizes all existing budget allocation schemes from the Government to villages. Village Funds are prioritized for implementing development and empowering village communities. Village Funds are calculated based on the number of Villages and allocated taking into account: Number of population, poverty rate, area size, and level of geographic difficulty. The objectives of the Village Fund are to: Improve public services in villages, alleviate poverty, advance the village economy, overcome development gaps between towns, and strengthen village communities as subjects of development.

Village fund output can be through village roads, bridges, water connections, reservoirs, police stations, village markets, PAUD, wells, and drainage/irrigation. The outcome of village funds

implementation still involves the roles and functions of the district/city government by its authority. , the Village Fund distribution process requires several criteria that must be met first, both by the village government as the user of village funds and by the district/city.

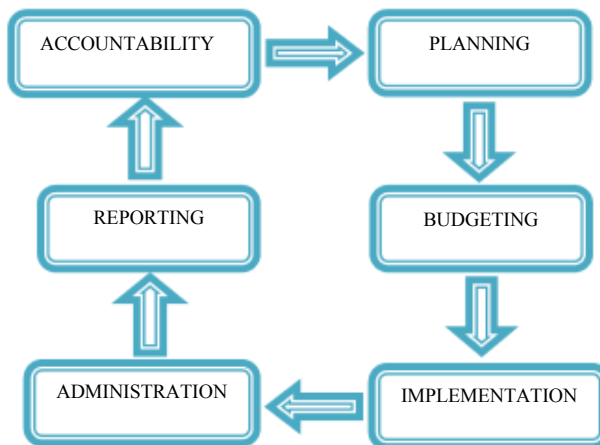


Fig. 1: Village financial management cycle, [2]

The village financial management cycle in Indonesia is designed based on Minister of Home Affairs Regulation number 113 of 2014. An explanation of each stage in the cycle is described as follows:

#### a. Planning Stage

At this stage, Village Government must be able to prepare a Village Medium Term Development Plan document for 6 years and a Village Government Work Plan for 1 year. These two documents are ratified through Village Regulations. The Village Government can prepare these two documents based on the results of multi-level discussions with all village stakeholders.

#### b. Budgeting Stage

After the Village Government's Work Plan is determined through Village Regulations, Village Government's next step is to prepare the Village Revenue and Expenditure Budget.

can be in the form of poverty reduction.

Provisions related to the distribution of village funds are regulated in Minister of Finance Regulation no. 50/PMK.07/2017 concerning Management of Transfers to Regions and Village Funds, as amended by Minister of Finance Regulation No. 112/PMK.07/2017. One crucial aspect of implementing village funds is the distribution of village funds from the State Budget to the Village Government. Even though the Village Fund is the right of the village government, its

Village Income consists of 1) Original Village Income, 2) Transfers in the form of Village Funds and Village Fund Allocations, and 3) Other Income. Then the elements of Village Expenditure consist of 1) Expenditure in the field of Village Government Administration in the form of salaries for village officials, administration costs, and asset maintenance costs, 2) Expenditure in the Village Development sector in the form of physical development and community empowerment, 3) Expenditure in the Community Development sector

such as cultural activities, religion, security and order, 4) Community Empowerment Expenditures which are focused on improving the quality of life of village communities, training and business capital assistance, and 5) Unexpected Expenditures which are used for unexpected emergencies or disasters. Another element in the Village Revenue and Expenditure Budget is Village Financing and the Remaining Budget Financing. This financing represents revenues that need to be repaid or expenses that will be received back either in the relevant budget year or subsequent years. The excess budget financing is the difference between village budget revenues and expenditures that occur in one budget year.

#### c. Implementation

In this stage, the Village Government realizes all income receipts from the Village Original Income, Transfer receipts, and other income. Then, after having sufficient funds, the Village Government realizes all expenses or expenditures. All village revenues and expenditures are carried out through the village cash account. All village revenues and expenditures must be supported by complete evidence. This evidence must be signed by the village head and village treasurer.

#### d. Administration

All activities that have been carried out must be properly administered. In the village financial administration stage, the role of the village treasurer is very important. The village treasurer is responsible for recording and administering all transactions implementing village programs. The Village Treasurer carries out recording and administration using a village financial system application that has been designed and prepared by the central government

## 2.4 Principles of Village Financial Management

Minister of Home Affairs Regulation Number 113 of 2014 Article 2, paragraph 1 explains that village finances are managed based on the principles of Transparency, Accountability, Participation, Order, and budget discipline. Transparency means that all activities and information related to village financial management can be known to the public/community and monitored by the authorities. Accountability means that all actions must comply with the rules and regulations and can be accounted for by parties with the right or authority to ask for accountability. Participation means that every action taken involves community involvement, directly or indirectly, or through representative institutions to express their aspirations. An orderly and disciplined budget must be implemented consistently by recording its use by financial accounting principles. To make village fund management more accountable, a monitoring mechanism is needed. All parties can be involved in this monitoring mechanism, namely the Village Community, Subdistrict Head, Village Consultative Body, Government Internal Supervisory Apparatus, Financial Audit Agency, and Corruption Eradication Commission.

## 2.5 Previous Research on Village Funds

Several previous studies related to this research are described in the following paragraphs. Study that analyzes the Indonesian Village Fund (VF) Program by mapping each VF-related activity to all 17 SDGs (Sustainable Development Goals) found that villages in Indonesia have developed Sustainable Development Goals, which are based on national targets and global targets. This study found the effectiveness of village fund management in more than 80,000 autonomous villages, [2], [3]. Then [7]

### e. Reporting and Accountability

Accountability reports on the realization of activities and use of village funds are carried out periodically, semi-annually, and annually. The report is prepared by the village head and submitted to the Regent/Mayor. Next, the Regent/Mayor submits a report on the use of village funds to the Minister of Finance c.q General of Financial Balance. Then the Regent/Mayor sends the copy to the Governor, Minister of Villages, Development of Disadvantaged Regions, and Transmigration.

found that applying accounting, human resources, and synergy between village governments can influence the management of village funds.

Meanwhile, research by [8] in Tanga Village, Susoh District, Southwest Aceh Regency concluded that the village fund management process complies with the stages regulated. Then [9] found that the Village Government in Bone Regency, South Sulawesi, had reached the effective category in managing village funds.

Village funds in Sibulue District, Bone Regency, South Sulawesi Province was quite good and effective. However, there is still a weakness, namely the need for more knowledge of human resources regarding village financial planning and management, [10].

Meanwhile, [11] found that more than a thousand villages in Indonesia have used village funds by establishing Village-Owned Enterprises. However, the rapid number of establishments of these institutions has yet to provide many opportunities for village residents to get involved in managing the business of these institutions.

However, [12] found that villages were ready to manage village funds sourced from the government budget. The village government uses village funds to finance physical development, non-physical development, and community empowerment. Then [13] found that planning, implementation, supervision, and transparency impacted the effectiveness of village fund management.

The results of [14], [15] show that the planning and implementation of village funds in Kedungbetik Village are accountable. The obstacle was the need for more understanding of village officials in implementing village funds.

Then, research by [16] in Gending District, Probolinggo Regency, found that the internal control system and accountability had a significant effect on village financial performance. Meanwhile, internal control systems and partial accountability also have a significant effect on a village's financial performance.

Research from [17] found that using village funds in Kebun Klambir Lima Village, Perak District, Deli Serdang Regency, North Sumatra, was for operational costs for administering village government. The financial reports already use the village's information system

regression, show that village fund variables and village fund allocations do not affect the level of poverty in Gemeh District, Talau Islands Regency, [21].

Research on village funds in Indonesia has produced various findings regarding the implementation, impacts, and challenges faced using these funds. Although many studies show positive aspects, several important criticisms can be raised against these research results, including:

## 2.6 Methodological Limitations

Many studies still use limited methods, such as simple survey approaches or interviews without using adequate controls or comparisons. This makes it difficult to know the impact of village funds accurately, because it is difficult to separate the influence of village funds from other external factors that also influence village development, such as geographical conditions, the quality of village leadership, or community participation.

## 2.7 Reliance on Secondary Data and Lack of Longitudinal Data

Many studies rely on secondary data from the government or institutions which are often less detailed or old, so they can be less accurate in describing the latest conditions. Apart from that, there is still rarely any longitudinal (long-term) research that can capture long-term changes and trends in the implementation of village funds, such as poverty, infrastructure, and community empowerment.

Then, research in Lasara Sowu Village, North Gunungsitoli District, Gunungsitoli City, showed that village fund allocations were focused on increasing infrastructure development, developing the health sector, and improving community housing. Meanwhile, increasing village and community education and income has yet to be achieved, [18].

Meanwhile, research on implementing village fund allocation policies in Rembang District, Rembang Regency, has gone relatively smoothly. However, the achievement of implementation objectives still needs to be improved. The results of this research reveal that resource capability factors, 43 factors, and policy objectives have a powerful influence on the implementation of village fund allocation policies, [19]. Meanwhile, research results in Southeast Minahasa Regency show that village funds and allocation have a significant effect on the Village Development Index, [20].

Then, the results of research in Gemeh District, Talaud Islands Regency, using Panel Data

## 2.8 Lack of Focus on Community Participation

Some studies tend to only highlight the quantitative aspects of village funds (for example how much funds are distributed and what projects are produced), without paying attention to the extent to which village communities actually participate in the planning and monitoring process. In fact, community participation is an important indicator of the success of this program. More in-depth studies of whether communities feel involved or even satisfied with the results of village funds are rarely seen. 68

## 2.9 Lack of Evaluation of Long-Term Economic and Social Impacts

Many studies focus more on the success of village fund programs in building infrastructure or basic facilities. Meanwhile, economic and social impacts, such as increasing people's income, reducing

unemployment, or increasing people's welfare, have not been evaluated in depth and sustainably. The impact of village funds should also be evaluated in terms of how these funds improve long-term welfare.

## 3 Problem Solution

This research has received approval from the Stikubank University Ethics Board in writing with Number: 093/DPPMP/Unisbank/Um/VI/2024. The data used is secondary data regarding village funds and financial data related to village income and expenditure budgets in three villages, namely Rendeng Village and Kramat Village in Kota Kudus District and Purworejo Village in Bae District, Kudus Regency which are used as samples. Villages receive funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages which are transferred through the district/city Regional Revenue and Expenditure Budget (APBD). These village funds are used to finance government administration, implementation of development, community development and community empowerment. 54 20 19

The research period of three months is limited, because this paper only explores and emphasizes

Purworejo) based on village revenue and expenditure data in 2023 are as follows:

### 4.1.1 Testing the Uniformity of Budget Allocations Between Villages

This analysis aims to determine whether there are significant differences in budget distribution, both in terms of revenue and expenditure in each village. If the budget distribution is uniform across villages, then we would expect no significant differences to be detected in the chi-square test.

### 4.1.2 Identify Inequality in Sources of Income and Use of Funds

The chi-square test can show differences in revenue sources, such as allocation of village funds, taxes, and regional aid, as well as budget use in main areas (administration, development, community empowerment, and disaster management). Significant differences can indicate an imbalance in allocation or uneven budgeting policies.

### 4.1.3 Evaluate the Effectiveness of Local Government Policies

By knowing differences in budget distribution between villages, the government can evaluate whether budget policies have succeeded in meeting the specific needs of each village or need to be

revealing facts and making comparisons both across time and across regions. We used documentary study techniques to collect secondary data, and conducted interviews and discussions with the village head as the person responsible for using the village funds. Apart from the village head, interviews were also conducted with finance staff as the main source of information. The village heads and financial staff in the three villages voluntarily participated providing invaluable information for the purposes of this research, and this raises the question of whether our survey sample is representative of the population or not. This potential bias is a limitation of this study. However, it should be noted that if bias occurs, the direction of the bias is not clear, possibly in the provision of additional information. Considering that this research only explores and reveals facts across time, comparative descriptive statistics is the appropriate tool to use to analyze financial data and additional information from respondents.

## 4 Results and Discussion

### 4.1 Chi-Square Analysis

The objectives of the chi-square analysis for three villages in Kudus Regency (Rendeng, Kramat, and

the specific needs of each village or need to be adjusted to be more equitable and meet the needs of local communities.

#### 4.1.4 Support Fairer and More Effective Village Development Planning and Policies

The results of this analysis can be a basis for local governments to develop fairer budget policies, ensuring that each village receives an allocation that is appropriate to local socio-economic needs and conditions.

Overall, the purpose of this chi-square test is to identify whether there are significant differences in the distribution of village revenues and expenditures, which in turn can inform improved policies and more effective budget allocation in Kudus Regency.

### 4.2 Chi-Square in Budget Distribution

From this data, we can carry out a chi-square test to see whether there are differences in budget distribution in the three villages (Rendeng, Kramat, and Purworejo).

#### 4.2.1 Steps for preparing Contingency Table Data Structure

Because the village budget data has been presented in nominal form (millions of IDR) for each

category, we can test whether the distribution of village income in each category differs significantly between the villages (Table 1, Appendix).

#### 4.2.2. Steps for Preparing Tables and Expectations:

Based on Table 2 in Appenix we can see the results of the chi-square test for budget distribution in villages (Rendeng, Kramat, and Purworejo) as show below:

- **Chi-Square ( $\chi^2$ ):** 528,64
- **P-value:**  $5.03 \times 10^{-1095}^{-109}$
- **Degree of freedom (df):** 8

With a very small p value ( $p < 0.05$ ), these results indicate that there are significant differences in budget distribution between villages in each budget category. This means that the allocation of village funds between the three villages is not uniform or random and differs significantly.

### 4.3 Chi-Square on Village Expenditure

#### 4.4 Implementation of Village Fund Use Planning

Based on the results of interviews with the Head of Rendeng Village, Head of Kramat Villa and Head of Purworejo Village, it show that the planning for using Village Funds in the three villages is by existing laws and regulations. The Village Head has considered Article 18 of Law Number 6 of 2014, which confirms the Village's authority in the Village Government administration, implementation of Village Development, Village community development, and community empowerment. Then, the three sample Village Heads also paid attention to the Regulation of the Minister for Development of Disadvantaged Villages and Transmigrati No. 8 of 2022 Article 5 states that the priority use of Village Funds is directed at accelerating the achievement of Village Sustainable Development Goals (SDGs). The scope of use is a. national economic recovery by Village authority, b. national priority programs according to Village authority, and c. mitigating and handling

To carry out a chi-square test on village expenditure data in three villages (Rendeng, Kramat, and Purworejo), here are the steps:

#### 4.3.1 Prepare a Contingency Table:

Use expenditure data in Table 3 (Appendix) by category in each village to form an observation table.

#### 4.3.2 Calculate Totals and Expectations:

Determine totals for each expenditure category and totals per village.

Calculate the expected value for each cell based on the grand total.

#### 4.3.3 Calculating Chi-Square:

Based on Table 3 and Table 4 in Appendix we calculate chi-square values to test differences in expenditure distribution between villages.

- Chi-Square Value ( $\chi^2$ ): 256,42
- P-value:  $7.51 \times 10^{-517.51}$
- Degrees of freedom (df): 8

With a very small p value ( $p < 0.05$ ), these results indicate significant differences in the distribution of expenditure between villages in each category. This means that the allocation of village expenditure between the three villages is not uniform and differs significantly.

natural and non-natural disasters according to Village authority. Priorities for using Village Funds are prepared based on: a. recommendations for improvements and consolidation of Village SDGs data; b. recommendations for improvements and consolidation of village development data through the village development index; and c. aspirations of the village community.

The village heads of the three villages stated that village funds are mandatory because their use follows the provisions that the Central Government has regulated through the relevant Minister from the PDPT Ministerial Decree. However, each village continues to adapt and consider the real needs of the village. Planning for village funds has been integrated with the village income and expenditure budget.

Village fund management includes planning, implementation, administration, reporting and accountability [22]. Village funds managed well from the planning, implementation, and accountability stages become the driving force for village development achievements. Various potential village resources can be managed in a more productive direction to achieve planned development targets. In managing village funds, the Village Head is the holder of village financial management authority, which, in its implementation, can be delegated to village officials, namely the village secretary, regional executor, and technical executor.

The basis for using village funds is formulating the Village Government Work Plan for one budget

year. The Work Plan is an elaboration of the Medium Term Development Plan. The work plan contains plans for organizing village government, implementing development, community development, and empowering village communities. In preparing the work plan, the Village Government must pay attention to the indicative ceiling from the Regency government. Indicative village ceilings include; village fund plans sourced from the central government budget, village fund allocation plans, which are part of the balancing funds received by districts/cities and plans for the share of regional taxes and regency levies.

The draft Village Government Work Plan discussed in the Village Deliberation held by the Village Representative Body. The forum was attended by the Village Head, village officials,

Allocation amounting to 48.24 % and from Tax and Retribution Profit Sharing amounting to IDR 7.58 %, Provincial assistance amounted to 0.29% and from Kudus Regency amounted to 12%, while the village original income contribution was relatively small at 0.58%.

Purworejo village income is IDR 1,583 million. This income is obtained from Village Funds amounting to 44.77 %, obtained from Village Funds Allocation FUNDS amounting to 42.45 %, and from Tax and Levy Profit Sharing amounting to 2.25%, Provincial assistance amounting to IDR 3.15%, and from Kudus district amounting to 0.7%, while the village original income contribution is relatively small at 7.18%.

Village income in the 2023 in the three villages that are the object of this research is obtained from

attended by the Village Head, Village Officials, representatives of village communities and local village assistants. In this forum, the village government accommodates residents' suggestions regarding the prioritized use of funds and determines the direction of Village Government policy.

The list of proposed Village Government Work Plans is submitted to the sub-district to obtain assistance regarding budget posture. After the Work Plan receives recommendations, it is taken to the development planning deliberations in the sub-district. After that, the village work plan is submitted to the Regent for evaluation. The results of the evaluation from the Regent are informed to the village government. The Village Government Work Plan, which the Regent has evaluated, becomes the basis for determining the village income and expenditure budget through Village Regulations.

#### 4.5 Integrated Village Fund Village Revenue and Expenditure Budget Document

Based on the posture of the 2023 village income and expenditure budget, the most significant village income is obtained from Transfer funds, especially from Village Fund Allocations and Village Funds. Rendeng village's income is IDR 2,007 million. This income was obtained from Village Funds amounting to 56.53 %, obtained from Village Fund Allocations amounting to 25.80% and from Tax and Levy Profit Sharing amounting to 8.30%. Provincial assistance amounting to 0.24% and from Kudus district there is none. Meanwhile, the village original income contribution is relatively small at 8.63 %.

Kramat village income is IDR 1,711 million. This income was obtained from Village Funds amounting to 30.74 %, obtained from Village Funds

that are the object of this research is obtained from transfer income; even village income depends on the distribution of funds from the central government and provincial and district regional governments. This dependency on the financial sector is a manifestation of the Unitary State government pattern. The Unitary State of the Republic of Indonesia is a sovereign state divided into provinces, districts, and villages. The village government is the lowest level of government. A village is a single unit where the central government, as the highest holder of authority, gives authority to the lower government to implement regional autonomy and carry out deconcentration and assistance tasks by the provisions of the applicable laws and regulations. Table 5 (Appendix) shows a portrait of the Village Revenue and Expenditure Budget in three sample villages for the 2023 fiscal year.

After each village has compiled its sources of income in the Village Revenue and Expenditure Budget, its expenditure allocations are also prepared according to the mandatory structure. Table 6 (Appendix) displays a portrait of village expenditure in the three sample villages in this research.

Based on the 2023 Village Revenue and Expenditure Budget (VREB) posture, it shows that village expenditure from the three case villages is mainly used for the field of organizing Village Government and the area of Implementing Village Development. This indicates that (1) the continuity of village government operations and the dynamics of village development movements depend on transfers, mainly from allocation of village funds and village funds. The field of organizing the operationalization of Village Government and the area of Implementing Village Development consumes/absorbs around 70% -75% of the total Village Revenue and Expenditure Budget (VREB).

The rest is for organizing community development, community empowerment, disaster, emergency, and urgent situation management.

#### 4.6 Establishment and Development of Village-Owned Enterprises

Based on the results of interviews with three Village Heads, it was stated that in Kudus Regency, in the initial stages of establishment, a private company, namely PT Djarum Kudus, provided training and assistance to prospective Village Owned Enterprises

#### 4.7 Development or Rehabilitation and Maintenance of Rural Infrastructure

In three sample villages, village infrastructure has been built or rehabilitated, including improving and paving village roads residential roads, making/rehabilitating absorption wells farming roads, making or maintaining village waste facilities, making ditches and culverts. , making rubbish bins. Implementation of rural infrastructure development is carried out in an integrative and self-managed manner. The three sample villages have

management candidates. Prospective managers are trained to prepare BUMD's businesses, from understanding regulations, recognizing village potential, analyzing business feasibility, and creating a work program (business plan). After the training, the team from PT Djarum Kudus continues to provide intensive assistance so that Village Owned Enterprises is genuinely ready to run the business they have planned so that Village Owned Enterprises will later become one of the village's sources of income.

Through the mentoring process from PT Djarum Kudus, various initiatives emerged from the village regarding productive businesses that Village Owned Enterprises could develop based on the condition of the village's resources. Kramat Village came up with the idea of establishing a Daycare. Daycare is a place that is used for child care during working hours for working parents. The new habit of leaving children in daycare is the most common thing for working parents. This daycare business is one option considering that Kramat village is located in the middle of the city where many residents work as employees or staff, so it has sufficient market potential.

Purworejo Village already has a Village Owned Enterprises, namely a grocery store manager that sells to village residents, as well as a waste bank business. However, the business has yet to make a profit, and the business has not been optimally successful. Therefore, we are looking for alternatives to develop a tourism business based on the village's resources. In Purworejo village, there is a place that has the potential to develop an exciting tourist attraction, namely Sendang Jodo. This tourist location can be developed as a place with unique historical stories for Purworejo Village.

Rendeng Village is planning to establish a Village Owned Enterprises. The Rendeng Village Government is analyzing the business of selling pump oil. In terms of benefits, this business can help the community meet the need for cooking oil as an essential community need. The Village Government is considering the feasibility of the business.

adequate infrastructure to provide a comfortable environment and a conducive environment for village economic growth.

#### 4.8 Development and Provision of Public Spaces as Sales and Sports Venues

Rendeng Village has large and unproductive fields. Initially, this field could have been more productive, but after utilizing Village Funds to carry out the arrangement, this field has been used as a public space (public space area) as a sports venue and sales place for MSMEs. The public can use this field for sports for physical health and can also be used to open sales stalls. At the time the research was underway, there were already 85 sales stalls (small entrepreneurs) so that the community could create employment opportunities in the village and improve the economic welfare of the community.

#### 4.9 Implementation of Early Childhood Education

In three sample villages, village-owned PAUD/TK/TPA/TPQ/Non-Formal Madrasahs have been implemented, which can be accessed by the community free of charge. The Village Fund funds all financing. Early Childhood Education (PAUD) is an effort to foster children so that their physical and spiritual growth and development are by the child's level of development, and children can learn to interact and establish social relationships with children their age in groups and are ready to enter primary education.

#### 4.10 Food Security

In Rendeng village, food security activities develop and cultivate tilapia fish. The results of tilapia cultivation are sold to the community through PKK women at prices below market prices. This is an effort to fulfill the need for food that families and children can consume. This is also an effort to improve the nutrition of families and children as well as an effort to prevent and reduce stunting rates in villages.

In Purworejo village, food security activities develop and cultivate Spirulina. Spirulina platensis is a multicellular microscopic organism that contains proteins, carbohydrates, lipids, fiber, vitamins, minerals, and other ingredients. This blue-green algae has been widely used as a food

cadres and parents will be more flexible because data can be accessed anytime and anywhere.

Integrated Development Post is an integrated monitoring and early detection activity of risk factors for non-communicable diseases managed by the community through integrated guidance. The

green algae has been widely used as a food supplement, animal and fish feed, cosmetics, and health products. It is an antioxidant, antiaging in cosmetic products, and consumed as a food supplement because it contains high protein levels. This protein contains high biological value because it contains essential amino acids—Spirulina sp. Supplements and extracts are widely used as nutrients for human and animal consumption, natural colorants in food and cosmetics, and nutraceuticals and food for the pharmaceutical industry. Many research results report that Spirulina sp. can regulate diabetic processes, such as hypercholesterolemic activity, and has antioxidant effects and radical scavenging properties that provide significant multiorgan protection and ameliorate the effects of many drugs and chemically induced toxic attacks in the laboratory.

Based on interviews with the Head of Purworejo Village and his staff, the results of spirulina cultivation were given to the community through Integrated Service Post to supplement food for stunted children.

#### 4.11 Public Health

In the three sample villages, Integrated Service Post and Health Alert Village have been implemented, which is funded by the Village Fund. Integrated Service Post is a form of community health resource effort. That is managed and organized from the community in implementing health development in order to empower the community and make it easier for the community to obtain essential health services.

Integrated Service Post is a health service that includes at least 5 (five) activities, namely maternal and child health, family planning, immunization, nutrition, and diarrhea management. The presence of Integrated Service Post is an effort to make it easier for the community to obtain maternal and child health services. In practice, Integrated Service Post is carried out every month to see the growth and development of children under five. Activities are carried out by weighing, measuring the height, and giving vitamins.

The practice in Kramat Village is introducing digital which is an innovation from the Kramat Village Government as an effort to prevent stunting early. With these digital cards data monitoring by

the community through integrated government. The main objective of Integrated Development Post activities is to increase community participation in the prevention and early discovery of risk factors for non-communicable diseases (NCDs), with a relatively broad target of covering all people aged 15 years and over, whether healthy, people at risk or people with cases of NCDs. In practice, in the sample villages, it is mothers and older adults who take advantage of these activities.

To improve village community health services, the village government collaborates with the Community Health Center Integrated Service Unit to provide routine three-monthly services. In Kramat village, health services are provided every month using Village Funds. Health services include checking BP, BB, Blood Glucose, Cholesterol, and uric acid.

A standby village is a village whose residents have ready resources and the ability and willingness to prevent and overcome health problems, disasters, and health emergencies independently. The general goal of an alert village is to create a community that is healthy, caring, and responsive to health problems in its area.

The specific objectives are (1) Increasing knowledge and awareness of village communities about the importance of health. (2) Increasing awareness and preparedness of village communities towards risks and dangers that can cause health problems (disasters, epidemics, emergencies, and so on), (3) Improving environmental health in the village and increasing the ability and willingness of village communities to help themselves in the health sector.

#### 4.12 Village Government Information System

Observations and interviews with Village Heads in the three sample villages show that Kramat village has successfully built a Village Information System (SID) that is functioning well. Meanwhile, Rendang village and Purworejo village still need a SID. The Kramat village government has become one of the leading Smart Village villages in the Kudus district. The target for SID implementation is that all administration services and information systems for residents can be accessed via [23].

The Village Information System (SID) is a platform village governments use to manage data

and information supporting village planning and budgeting. SID development aims to encourage improvements in village governance through better and more inclusive planning and budgeting. Participatory, accountable, inclusive and sustainable principles guide village governance. The village government manages SID and village communities, and all stakeholders can access it.

Minister of Home Affairs Regulation No. 2 of 2017 concerning Minimum Service Standards in Villages mandates villages to manage population data. Villages are obliged to provide services to the community based on this data. In Village Minister Regulation no. 21/2020 concerning Guidelines for Village Community Development and Empowerment mandates villages to carry out targeting according to the Village Sustainable Development Goals (SDGs) indicators. Regulations require towns to be able to manage data and information in an information system infrastructure that the wider community can also access.

The commitment of the Village Head and the potential of village officials interested in information technology are the keys to the success of developing and managing SID. The SID in Kramat village is functioning well, and according to the Village Head, the SID cost IDR 500 million, which was taken from the Village Fund.

#### 4.13 Development of Community Institutions

In the three sample villages, guidance has been provided to (1) community institutions: RT, RW, youth organizations, PKK, and security forces, and all of these community institutions have functioned and been implemented well. Coaching is done by improving facilities and infrastructure, training, meetings, competitions, and commemorating holidays. (2) Youth and sports development activities are village government programs to empower the young generation to participate in village activities and progress.

Youth and sports development can take the form of organizing activities in the form of fostering youth organizations/youth clubs/village level sports, arts/customs/cultural and religious festivals/celebrations of the Republic of Indonesia's Independence Day and religious holidays, Development of village level arts and culture groups.

Security officers are carried out in the form of providing security facilities/infrastructure, training of security officers and coordination of village order and security. In creating community security, Kramat Village utilizes Village Funds, while

Rendeng Village and Purworejo Village utilize PAD and Regent/Governor Assistance.

#### 4.14 Supervision of Village Funds

##### 4.14.1 Supervision of Village Funds at the Village Level

The amount of village funds sourced from the APBN is quite large, and a monitoring mechanism is needed to use these funds according to their intended purpose of improving community welfare. The Village Consultative Body is an institution that supervises the use of village funds at the village level. In carrying out its duties, this body has the authority to: carry out monitoring and evaluation of the performance of village heads. This is a form of 'check and balance' mechanism to minimize misuse of village finances.

Government Regulation Number 43 of 2014 Article 51 explains that the Village Head submits a report regarding the implementation of Village Government at the end of each fiscal year to the Village Consultative Body in writing no later than 3 (three) months after the end of the fiscal year. Information reports on the implementation of the village government are used by the village consultative body to monitor the performance of the village head. In this way, the Village Community Consultative Body has a strategic role in overseeing the use of village funds so that they are not misappropriated.

##### 4.14.2 Supervision of Village Funds at the District Level

According to Article 154 PP no. 43 of 2014, the sub-district head carries out village development and supervision duties. The guidance and supervision carried out by the sub-district head for villages is limited to facilitating and needs to be given the authority to reject an activity budget in the Village Revenue and Expenditure Budget that has been the result of village deliberations or to cancel a draft village regulation.

##### 4.14.3 Supervision of Village Funds at the Regency Level

Based on PP. Number 12 of 2017 article 19 states that the Regent is obliged to provide guidance and supervision of villages. In carrying out village guidance and supervision, the Regent or Mayor is assisted by the District Head and Inspectorate.

In order to improve supervision of Village Funds, the District Government carries out integrated, effective, and efficient supervision efforts, by empowering functional supervisory

officers in the regions, as well as providing guidance to villages to implement information disclosure in villages.

The Regent optimizes the role of district and sub-district regional apparatus organizations in carrying out technical assistance in the implementation of Village Government. Improving the prevention of irregularities in the use of Village Funds through the establishment of a Secretariat for Oversight of Village Funds in districts consisting of officers from the Village Community Empowerment Service, internal government audit apparatus from the district Regional Supervisory Agency and the police. Guidance and supervision by the Inspectorate is carried out to maintain accountability in village financial management. Includes: accountability report on village financial management; efficiency and effectiveness of village financial management; and carrying out other duties in accordance with the provisions of statutory regulations.

In 2016 the Ministry of Home Affairs as the Regional Government Supervisor issued Circular Letter Number 700/1281/A.1/IJ concerning Guidelines for Supervising Village Funds.

#### 4.15 Special Inspection

Handling of particular cases is carried out by a team determined through the decision of the district inspector, which is carried out by Government Internal Control Apparatus in the district, with the main task of the group being to carry out examinations of exceptional cases if there are complaints from the public or at the request of Local Government Organization within the regional government. In carrying out their duties, the team is responsible to the Inspector.

According to the Rendang Village Head's confession, in 2023, the city sub-district stated that a special inspection had been carried out regarding complaints from the community against the village head and himself as a sample. However, after review, it turned out that the problem was not related to the use of village funds but related to the implementation of tourism to Bali for all village heads in Kudus conducting a comparative study regarding the performance of village government.

### 5 Conclusion and Recommendation

This study provides a qualitative assessment of village fund management in 3 villages within Kudus Regency, Central Java Province, Indonesia. Note that the planning of the use of village funds is in

accordance with applicable laws and regulations. The Village Head as the holder of the authority to manage village finances has considered the statement in Article 18 of Law Number 6 of 2014, Regulation of the Minister of Villages Number 8 of 2022 Article 5, and has taken into account the real needs of the village in accordance with the ownership and condition of village resources.

Based on the 2023 Village Revenue and Expenditure Budget posture, it is known that the most significant income from the three sample villages is obtained from transfer income, namely from village funds and village fund allocations. Planning and use of village funds for national economic recovery by village authority. The implication is to fulfill the provisions of the Minister of Village Regulation, the Village Head must establish and develop a Village-Owned Enterprise. The future research is expected to analyze the effectiveness of village resource empowerment in supporting village fund governance.

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#### Declaration of Generative AI and AI-assisted Technologies in the Writing Process

During the preparation of this work the author used Chat GPT 4 in order to improve the readability and language. After using this tool/service, the authors reviewed and edited the content as needed and take full responsibility for the content of the publication.

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### Policy)

Conceptualization were handled by Gregorius N Masdjojo and Mohammad Fauzan, with Titiek Suwarti contributing to the methodology. Mohammad Fauzan and Bambang Sudiyatno was responsible for software development, while validation and data curation were jointly managed by Gregorius N Masdjojo and Bambang Sudiyatno. Formal analysis and investigation were led by Bambang Sudiyatno. The initial draft of the Gregorius N Masdjojo manuscript was prepared by Mohammad Fauzan, with Bambang Sudiyatno and Titiek Suwarti providing valuable input during the review and editing process. Titiek Suwarti and Mohammad Fauzan also took charge of data visualization and resources, while project administration and funding acquisition were overseen by Titiek Suwarti. It is important to note that all authors have thoroughly reviewed and approved the final version of the manuscript for publication.

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### Conflict of Interest

The author declares that there are no political, social, cultural, religious and economic interests related to this research.

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## APPENDIX

Table 1. Contingency Table Data Structure for 3 Research Villages

| Num | Description | Rendeng | Kramat | Purworejo | Total |
|-----|-------------|---------|--------|-----------|-------|
|-----|-------------|---------|--------|-----------|-------|

|   |                          |              |             |             |              |
|---|--------------------------|--------------|-------------|-------------|--------------|
| 1 | Village Fund Allocations | 517          | 526         | 672         | <b>1.715</b> |
| 2 | Village Funds            | 1134         | 825         | 708         | <b>2.667</b> |
| 3 | Share Tax Profit         | 166          | 129         | 35          | <b>330</b>   |
| 4 | Provincial Assistance    | 5            | 5           | 5           | <b>15</b>    |
| 5 | District Assistane       | 0            | 200         | 11          | <b>211</b>   |
|   | <b>Total</b>             | <b>1.822</b> | <b>1685</b> | <b>1431</b> | <b>4.938</b> |

Source: Primary data 2023 processed using Chi-Square.

Table 2. Expectation Value of Budget Categories

| Num | Description              | Rendeng | Kramat | Purworejo |
|-----|--------------------------|---------|--------|-----------|
| 1   | Village Fund Allocations | 632.79  | 585.21 | 496.99    |
| 2   | Village Funds            | 984.06  | 910.06 | 772.88    |
| 3   | Share Tax Profit         | 121.76  | 112.61 | 95.63     |
| 4   | Provincial Assistance    | 5.53    | 5.12   | 4.35      |
| 5   | District Assistane       | 77.85   | 72.00  | 61.15     |

Source: Primary data 2023 processed using Chi-Square.

Table 3. Expenditures for 3 Villages in 2023

| No | Description   | Rendeng | Kramat | Purworejo |
|----|---|---------|--------|-----------|
| 1  | Field of Village Government administration          | 991     | 837    | 642       |
| 2  | Field of Village Government administration (2)      | 637     | 736    | 592       |
| 3  | Field of Village Development Implementation         | 243     | 217    | 144       |
| 4  | Community Empowerment Sector                        | 226     | 108    | 6         |
| 5  | Disaster, Emergency and Urgent Situation Management | 316     | 130    | 102       |

Source: Primary data 2023 processed using Chi-Square.

Table 4. Expectation Value of Expenditures for 3 Villages in 2023

| No | Description   | Rendeng | Kramat | Purworejo |
|----|---|---------|--------|-----------|
| 1  | Field of Village Government administration          | 1005.59 | 845.14 | 619.27    |
| 2  | Field of Village Government administration (2)      | 799.99  | 672.35 | 492.66    |
| 3  | Field of Village Development Implementation         | 245.90  | 206.67 | 151.43    |
| 4  | Community Empowerment Sector                        | 138.42  | 116.34 | 85.24     |
| 5  | Disaster, Emergency and Urgent Situation Management | 223.10  | 187.51 | 137.39    |

Source: Primary data 2023 processed using Chi-Square.

Table 5. Village revenue budget in three sample village, 2023

| Num | Description             | Village Revenue Budget (Million IDR) |        |           |
|-----|-------------------------|--------------------------------------|--------|-----------|
|     |                         | Rendeng                              | Kramat | Purworejo |
| 1   | Village Fund Allocation | 517                                  | 526    | 672       |
| 2   | Village Funds           | 1.134                                | 825    | 708       |
| 3   | SHARE TAX PROFITS       | 166                                  | 129    | 35        |
| 4   | Provincial Assistance   | 5                                    | 5      | 5         |

| 5 | District Assistance       | -     | 200   | 11    |
|---|---------------------------|-------|-------|-------|
|   | Transfer Income           | 1.832 | 1.527 | 1.469 |
| 6 | Locally Generated Revenue | 173   | 10    | 113   |
| 7 | Other Income              | 9     | 15    | 9     |
|   | Village Income            | 2.007 | 1.711 | 1.583 |

*Source: Processed primary data of the 2023 village revenue and expenditure budget.*

Table 6. Village expenditure in three sample village

| Num | Description  | Village Expenditure (Million IDR) |        |           |
|-----|--|-----------------------------------|--------|-----------|
|     |  | Rendeng                           | Kramat | Purworejo |
| 1   | Field of Village Government administration                 | 991                               | 837    | 642       |
| 2   | Development Implementation Field                           | 637                               | 736    | 592       |
| 3   | Field of Village Development Implementation                | 243                               | 217    | 144       |
| 4   | Community Empowerment Sector                               | 226                               | 108    | 6         |
| 5   | Disaster, Emergency and Urgent Situation Management Sector | 316                               | 130    | 102       |
|     | <b>Village Expenditure</b>                                 | 2.415                             | 2.028  | 1.647     |

*Source: Primary data of the 2023 village revenue and expenditure budget which was processed*