WEDANA: Journal of Government, Politics, and Bureaucracy Studies │Vol. 12, No. 2 (2026)
DOI: https://doi.org/10.25299/wedana.2026.29969

Analysis of the Allocation of Village Funds for Village Development in Mahakam Ulu Regency

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ABSTRACT

This study analyses the allocation of Village Funds to village development and the factors that support and hinder their disbursement in Mahakam Ulu Regency. Using a qualitative descriptive approach based on good governance dimensions, the study focuses on 11 villages that failed to disburse the 2025 Village Fund. Informants were selected through purposive and snowball sampling. They included the Head of the Village Community Empowerment Agency (DPMK), the Head of the Samarinda State Treasury Office (KPPN), the Heads of the Village Community Empowerment Sections in four sub-districts, village heads, and other village officials. The findings show that the effectiveness dimension has not been achieved, as the 11 villages lost the benefits of the Village Fund for development and community welfare. The efficiency, transparency, and participation dimensions are adequate but need improvement. The accountability dimension requires immediate attention, as the shortage of financial management staff, in both number and competence, has led to administrative irregularities. Disbursement is supported by timely processing by the Samarinda KPPN and by the Mahakam Ulu Regency Government's flagship program, the Movement for Community Development and Empowerment of Self-Reliant Villages (GERBANGMAS-P2MKM). The main obstacle is the limited number and quality of village government staff, which delays adoption of the Village Budget (APBKam), a prerequisite for first-stage disbursement. Limited technical capacity and professionalism among village financial staff are compounded by insufficient guidance from sub-districts and the DPMK, and the limited role of Village Facilitators.

Keywords: Village Funds; Village Government; Failure to Disburse Funds; Good Governance

1. INTRODUCTION

The village represents the smallest unit of legal community that has existed and grown alongside Indonesian society and has become an integral part of the Indonesian social fabric. The enactment of Law No. 6 of 2014 on Villages, as last amended by Law No. 3 of 2024, is a manifestation of the State's recognition of villages, particularly with a view to clarifying the functions and powers of villages, as well as strengthening the position of villages and village communities as agents of development. By virtue of their authority and status as key players in development, villages have sources of revenue, one of which comes from the State Revenue and Expenditure Budget (APBN), which is managed for village development as regulated in Government Regulation No. 43 of 2014 concerning the Implementing Regulations for Law No. 6 of 2014.

The Village Fund policy is a key milestone in Indonesia's fiscal decentralization and a strategic part of the Transfers to Regions (TKD) funded by the State Budget. The Village Fund serves as a government fiscal instrument to promote economic equality, strengthen

public services, and accelerate poverty alleviation in rural areas (Ryanthie, 2026). The government began implementing the Village Fund in 2015, when it allocated Rp20.7 trillion to villages across Indonesia for the first time. This figure has continued to rise significantly, in line with villages' strengthening role in national development. By 2025, the Village Fund allocation reached Rp71 trillion, and over 2015–2025, total disbursements amounted to Rp671.55 trillion, channeled to more than 75,000 villages (Directorate General of Treasury, 2025). In East Kalimantan, the total allocation of the Village Fund has also shown a similar upward trend, rising from Rp682.42 billion in 2018 to Rp810 billion in 2025. As the allocated budget increases, it is hoped this will act as a catalyst for the village economy, which in turn will support the national economy in the future.

The Village Fund is a fiscal instrument that promotes fair, equitable, and sustainable development to improve welfare and reduce poverty among rural communities (Halim & Taryani, 2023). Beyond strengthening public services and economic empowerment, this fund tangibly reflects the State's commitment to building basic infrastructure and social facilities, even in the most remote villages. Between 2015 and 2022, the Village Fund was used to build 308,490 km of village roads, 12,244 village markets, and 42,317 Village-Owned Enterprises (BUMDes) (Trisno, 2024).

Apart from the significant infrastructure output in rural areas that has been achieved, the positive impact of the Village Fund program is also reflected in its outcomes, namely a reduction in the number of people living in extreme poverty and an increase in the number of villages with 'Self-Reliant Village' status. The percentage of people living in extreme poverty fell significantly from 2.04 percent in March 2022 to 1.12 percent in March 2023 (Badan Pusat Statistik, 2023). Furthermore, according to data from the Coordinating Ministry for Human Development and Culture, the number of 'Self-Reliant Villages' in 2023 stood at 11,445, exceeding the target set in the National Medium-Term Development Plan (RPJMN). In line with the national trend, the number of villages achieving this status in East Kalimantan has also increased, as shown in the following table:

Village Status	Year 2023	Year 2024	Year 2025
Self-sufficient	136	209	262
Progress	349	364	380
Growing	339	263	195
Lagging	17	5	4

Table 1. Development of Village Progress/Self-Sufficiency Status in East Kalimantan 2023–2025

Source: Directorate General of Treasury (Compiled)

However, despite these positive results, several previous studies have shown that the allocation of Village Funds to villages is not yet optimal because of ongoing challenges faced by villages. The slow disbursement of Village Funds in Membalong Sub-district, Belitung Regency, is due to delays in submitting the required documentation for

disbursement from the Village Head to the Regent (Suryanovi, 2019). The village government's readiness and commitment, as well as support from the local government and the village community, need continuous improvement to accelerate further the disbursement and absorption of Village Funds (Halim & Taryani, 2023). Delays in disbursing Village Funds can result in 'opportunity loss' in the form of time and missed opportunities in implementing Village Fund programs (Zulfian, 2017). The same study also found that regulations governing the management of Village Funds lead to interpretative bias in the administrative process of meeting disbursement requirements by village administrations.

As part of the Government Expenditure instrument, Village Fund disbursements still tend to concentrate toward the end of the disbursement period. Fiscal stimulus, if disbursed quickly, targeted accurately, and in accordance with the principles of sound financial governance, will generate a multiplier effect even more rapidly (Ananda, 2021). During 2023–2025 in East Kalimantan, only 15 percent of the 841 villages received the first-phase Village Fund disbursements in the first quarter. This warrants attention, as it indicates that significant efforts to accelerate Village Fund disbursement have not yet been made since Phase I. Indeed, even by the end of the 2025 disbursement period, 11 villages in Mahakam Regency and 1 village in West Kutai Regency had failed to disburse the Village Fund. Disbursement performance in the 2025 financial year also shows that the absorption rate of the Village Fund allocation in Mahakam Ulu Regency was the lowest among areas in East Kalimantan, at only 64.16 percent of the allocation.

Research analyzing the disbursement of Village Funds in Mahakam Ulu Regency has not yet been conducted extensively. Based on the author's observations, research in Mahakam Ulu remains limited to other sources of village revenue, namely the Village Fund allocation. Therefore, the author seeks to supplement this research by analyzing the distribution of the Village Fund for village development in Mahakam Ulu Regency and the supporting and inhibiting factors affecting its distribution. This study focuses on the village development sector. Ministry of Home Affairs Regulation No. 20 of 2018 classifies village expenditure into five sectors: government administration, village development, community development, community empowerment, and disaster management, emergencies, and urgent needs. The village development sector [HA2.1] covers village-scale infrastructure such as village roads, village reservoirs, and education and health facilities. This study also covers the community empowerment sector, which finances micro and small enterprises and village food security. These two sectors receive the largest share of the Village Fund in Mahakam Ulu Regency. Over the last three years, an average of 52.35 percent of Village Fund expenditure was allocated to village development and 18.62 percent to community empowerment. The failure to disburse the 2025 Village Fund therefore affected output delivery in these two sectors.

2. LITERATURE REVIEW

A concept developed and popularised by international organizations such as the UNDP (United Nations Development Program), the World Bank, and the OECD, which has become an international standard for achieving clean government and high-quality public services. Understanding good governance requires an understanding of its underlying principles (Candra, 2024). The UNDP identifies nine principles of good governance: participation, rule of law, transparency, responsiveness, consensus orientation, equity and inclusiveness, effectiveness and efficiency, accountability, and strategic vision (UNDP, as cited in Candra, 2024).

The allocation of Village Funds, as a strategic fiscal instrument to accelerate equitable development and tackle poverty even in the most remote villages, needs to be managed appropriately. Nationally, Village Fund allocation has shown a positive trend over the last three years. The Village Fund plays a vital role in poverty alleviation, community empowerment, and advancing the village economy (Silfia, 2024). Data from three regencies in Central Kalimantan show a correlation between Village Fund disbursements and a decline in the poverty rate (Sabrina & Khasanah, 2024). Furthermore, as part of government expenditure, the Village Fund has been shown to strengthen the pillars of income equality and poverty reduction within the Inclusive Economic Development Index (IPEI) (Purwanti & Nurhidayati, 2025).

Previous research has revealed that several constraints affecting the optimization of Village Fund disbursement stem from village financial management that has not yet implemented sound administrative practices. The effectiveness and sustainability of the Village Fund as an instrument for financing village development depend on the quality of its management accountability, rather than on the instrument itself. Such accountability requires four elements: preventing abuse of authority by the village head; community involvement in planning and oversight; applying the principle of transparency; and aligning programs with the characteristics of self-reliant villages (Putrini et al., 2023). The findings of the study (Purba et al., 2023) indicate that strengthening the capacity of village officials, active community involvement, adequate use of information technology, and implementation of an effective internal control system are key factors in strengthening accountability in managing village funds.

Several previous studies have focused on the impact of the Village Fund policy in the East Kalimantan region; however, no study has yet analyzed the disbursement of the Village Fund in Mahakam Ulu Regency using the five dimensions of Good Governance as defined by the UNDP, namely effectiveness, efficiency, transparency, participation, and accountability. The unique challenges faced by a new autonomous region with the social, economic and geographical characteristics of Mahakam Ulu Regency, combined with an analysis of trends in the disbursement of Village Funds over the past three years, lend this study a novel perspective on the current state of Village Fund disbursement in Mahakam Ulu Under Government Regulation No. 43 of 2014 concerning the Implementation of Law

No. 6 of 2014 on Villages, as last amended by Government Regulation No. 47 of 2015, the organisational structure of village government consists of two main pillars, namely the Village Government and the Village Consultative Body (BPD). To carry out its duties, the village manages the Village Revenue and Expenditure Budget (APBDes), which is sourced from the State Revenue and Expenditure Budget (APBN), specifically the Village Fund. The Village Law grants villages the authority and adequate funding to manage their potential to improve the economy and the community's welfare. One funding source for villages, namely the Village Fund, forms part of the Regional Transfer (TKD) allocated to villages to support governance financing, development implementation, community empowerment, and social welfare. The purpose of channeling the Village Fund is to demonstrate the state's commitment to protecting and empowering villages so that they become strong, advanced, self-reliant, and democratic. According to Ministry of Home Affairs Regulation No. 20 of 2018, village finances comprise all the rights and obligations of a village that can be valued in monetary terms, including all forms of village revenue and expenditure in the context of the administration of government, development, community empowerment, and the provision of services to the village community. Village financial management refers to the activities of planning, organizing, directing, and supervising village finances, encompassing revenue, expenditure, and financing, with a one-year budget period (Nugroho & Suprapto, 2021).

3. METHOD

This study uses a qualitative approach and a descriptive-analytical method to analyze the observed phenomena. This study aims to describe and explain the observed phenomena directly and to produce descriptive data in the form of written narratives (Sugiyono, 2021). Using this method, the study is expected to produce descriptive data in the form of written narratives to gain a comprehensive understanding and clear visualization of the phenomenon of Village Fund distribution in village development in Mahakam Ulu Regency. Conceptually, this study will examine how the dimensions of the UNDP's Good Governance model are used to assess the implementation of Good Governance in managing Village Fund disbursements for village development in Mahakam Ulu Regency. The focus of this study is: (1) an analysis of the distribution of Village Funds in village development in Mahakam Ulu Regency through the five dimensions of the Good Governance model, namely: effectiveness, efficiency, participation, transparency, and accountability; and (2) the factors supporting and hindering the distribution of Village Funds in village development in Mahakam Ulu Regency. The researcher collected primary data through in-depth interviews with informants in the field, selected using a combination of purposive and snowball sampling. Secondary data consists of information already available in a ready-made format and related to the primary data. This data serves as a supporting tool for the researcher in conducting analysis and deepening their understanding of the primary data. The secondary data in this study was obtained from the Ministry of Finance, relevant government departments, previous research, and official publications. Informants were

selected based on their position and direct involvement in the Village Fund disbursement process, from the State Treasury Office and the regency government to the sub-district and village levels. Fifteen informants were interviewed between 20 May and 12 June 2026. To protect confidentiality, informants are identified by code. Their positions, institutions, and roles are presented in **Table 2.**

Code	Position	Institution	Role in the Village Fund disbursement process
I-1	Head of Agency (key informant)	Village Community Empowerment Agency (DPMK), Mahakam Ulu Regency	Leads the agency appointed by the Regent to manage Village Fund disbursement and supervise village financial management
I-2	Head of the Village Administration Division	DPMK, Mahakam Ulu Regency	Manages the verification of disbursement documents and monitors village financial administration
I-3	Head of the Banking Section (commitment-making officer for Village Fund disbursement)	Samarinda State Treasury Office (KPPN)	Processes the transfer of the Village Fund from the State General Cash Account (RKUN) to the Village Cash Account (RKD)
I-4 to I-7	Heads of the Village Community Empowerment Section	Laham, Long Bagun, Long Hubung and Long Pahangai Sub-districts	Evaluate draft village budgets (APBKam) and issue recommendations for Phase I disbursement
I-8	Village Facilitator Expert	Village Community Development and Empowerment Programme (P3MD), Mahakam Ulu Regency	Provides technical assistance to villages on planning and financial management
I-9 and I-10	Acting Village Head and Village Head	Sirau and Naha Aru Villages	Hold overall responsibility for village financial management
I-11 to I-14	Village Secretaries	Danum Paroy, Batu Majang, Muara Ratah and Rukun Damai Villages	Coordinate the preparation of the village work plan (RKP), the APBKam and disbursement documents
I-15	Village Treasurer	Long Pahangai II Village	Administers village receipts and payments and records transactions in the Village Financial System (Siskeudes)

Table 2. Profile of Research Informants
Source: Research data (2026)

Data collection used several methods: library research and fieldwork, the latter involving in-depth interviews with study participants, observation, and document analysis. Using the Miles and Huberman method (data reduction, data presentation, and conclusion), the interview and document findings are presented in narrative form to understand the internal and external factors influencing Village Fund disbursement in village development in Mahakam Ulu Regency.

4. RESULTS

In this study, the dimensions of Good Governance used as a framework for analyzing the disbursement of Village Funds for village development in Mahakam Ulu Regency are Effectiveness, Efficiency, Transparency, Participation, and Accountability. The key informant in this study was the Head of the Village Community Empowerment Agency of Mahakam Ulu Regency. To gain further insight into the constraints on the disbursement of Village Funds for the 2025 financial year in Mahakam Ulu Regency, the researcher also conducted interviews with several other informants, namely the Head of the Village Administration Division at the Mahakam Ulu Regency Community Empowerment Agency (DPMK), the Head of the Banking Section acting as the Authorising Officer for the Disbursement of Village Funds at the Samarinda State Treasury Office (KPPN), the Heads of the Village Community Empowerment Sections in four sub-districts; the Village Support Experts for Mahakam Ulu Regency; the Acting Village Head of Sirau; the Village Head of Naha Aru; the Village Secretary of Danum Paroy; the Village Secretary of Batu Majang; the Village Secretary of Muara Ratah; the Village Secretary of Rukun Damai; and the Village Treasurer of Long Pahangai II (see Table 2).

4.1. Dimension of Effectiveness

In the context of disbursing Village Funds, effectiveness refers to the extent to which their use achieves the targets set by the central government and meets the village's priority needs. To assess the effectiveness of Village Fund disbursement, the focus is on evaluating how well the use of Village Funds aligns with national priorities as stipulated in the relevant Minister of Finance Regulation (PMK) on the management of Village Funds. The disbursement of Village Funds in the Mahakam Ulu Regency by the Samarinda State Treasury Office (KPPN) is carried out in accordance with the mechanisms set out in the Minister of Finance Regulation (PMK) on the management of Village Funds and the Key Performance Indicators of the head of the Samarinda State Treasury Office. Under these Key Performance Indicators, the disbursement of Village Funds from the State General Cash Account (RKUN) directly to the Village Cash Account (RKD) via the Regional General Cash Account (RKUD) must be carried out no later than 5 working days from the receipt of complete and correct disbursement documentation from the Regent. The performance of Village Fund disbursement processing in the Mahakam Ulu Regency area via the Samarinda KPPN demonstrates a commitment to faster completion, with the following details:

DOI: https://doi.org/10.25299/wedana.2026.29969

Financial Year	Number of Application Batches	Average Number of Villages	Average Number of Working Days
2023	83	4.23	1.04
2024	53	3.98	1.38
2025	57	2,140	1.09

Table 3. Performance of Village Fund Disbursement by the Samarinda Regional Treasury Office (KPPN) for the Period 2023–2025
Source: Samarinda Regional Treasury Office (compiled)

Furthermore, regarding the priority use of Village Funds for the 2023–2024 period, the 11 villages in Mahakam Regency that failed to disburse the 2025 Village Funds have complied with the provisions set out in the Minister of Finance Regulation (PMK) and the Minister of Village Affairs Regulation (Permendes) concerning the priority use of Village Funds. This is evident from the average percentage of expenditure allocated to priority spending, namely Direct Cash Assistance (BLT), relative to the total Village Fund, which aligns with the stipulated provisions.

The optimization planning process, from the village level through the adoption of the Village Revenue and Expenditure Budget (APBDes), heavily influences Village Fund disbursement. In the 11 villages in Mahakam Ulu Regency that failed to disburse Village Funds for the 2025 financial year, all adopted the Village Revenue and Expenditure Budget (APBDes) after the 31 December deadline of the previous financial year. The earliest adoption occurred at the end of the first quarter of 2025 for the villages of Long Gelawang, Rukun Damai, and Sirau. This ultimately delayed the submission of the APBKam, a prerequisite for disbursing the first phase of the Village Fund. The Head of the DPMK of Mahakam Ulu Regency stated that although Standard Operating Procedures (SOPs) had been established to meet the documentation requirements for disbursing the Village Fund, limited human resources managing village finances meant that implementation of the SOPs and regulations was delayed and hampered.

Informant statements, supported by the secondary data outlined above, indicate that the effectiveness of the Village Fund, which was disbursed and utilized by the Village Government during the 2023–2024 period, has been satisfactory. This is evident in the prioritization of Village Fund expenditure in Mahakam Ulu Regency, which has met the criteria as stipulated in the provisions governing the prioritization of Village Fund expenditure. However, in the 11 villages that failed to disburse the Village Fund in 2025, it is evident that, without optimal disbursement, the Village Fund did not have a significant economic impact on village development and community empowerment programs.

4.2. Dimension of Efficiency

In this study, applying the principle of efficiency in disbursing Village Funds means using time, labor, and costs appropriately to achieve maximum output without wasting the budget. In 2025, one of the key focuses for the use of Village Funds, as set out in Article 17 of Minister of Finance Regulation No. 108 of 2024 concerning the Allocation of Village Funds for Each Village, the Use and Distribution of Village Funds for the 2025 Financial Year, is to support labor-intensive cash-for-work development and the use of local raw materials.

The Head of the Village Community Empowerment (PMK) Section for Long Bagun Sub-district revealed that development activities in the villages, funded by the Village Fund, have been carried out on a self-managed basis, utilizing local raw materials and employing labor from the local village, for example, the construction of decent housing and sanitation facilities for villagers. However, according to information obtained from the Head of the Mahakam Ulu Regency DPMK, the cash-for-work scheme and the use of local raw materials in implementing village infrastructure development activities funded by the Village Fund have not yet been implemented in all villages. This is based on monitoring results by the Mahakam Ulu Regency DPMK, which found that several villages still bring in labor from outside the village, triggering protests from local villagers.

The principle of efficiency in using Village Funds has proved successful in most villages in Mahakam Ulu Regency. Although it has been identified that, in certain development activities, there are still villages that do not utilize local labor or local raw materials, the statements of the informants support the assertion that the efficiency aspect of Village Fund disbursement in Mahakam Ulu Regency has been implemented effectively and is in line with the policy direction for the use of Village Funds to expand employment opportunities for local villagers in producing priority outputs, accompanied by an increase in the purchasing power of the village community.

4.3. Transparency Dimension

Transparency in managing Village Funds refers to making financial information accessible to the village community, such as displaying infographics on the Village Budget (APBDes) and the use of Village Funds in public spaces through village banners or billboards, or on social media. In managing Village Funds, village administrations in Mahakam Ulu Regency have given the entire village community access to information on the amount, planned use, and the managers and implementers of Village Fund activities each year. A common form of financial transparency in villages is displaying billboards in public spaces within the village, such as the Village Office. However, online media, such as village websites, have not yet been used in Mahakam Ulu Regency villages.

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Information on the allocation of the Village Fund to development is published mainly through village budget billboards. Over the last three years, Mahakam Ulu Regency used the Village Fund mainly for the village development sector (52.35 percent of Village Fund expenditure on average) and the community empowerment sector (18.62 percent). The village development sector financed the construction and rehabilitation of village roads, village reservoirs, and education and health facilities. The community empowerment sector financed the development of micro and small enterprises and village food security. Table 4 shows the sector-based information displayed on the 2025 amended village budget (APBKam) billboard of Liu Mulang Village, one of the 11 villages that failed to disburse the 2025 Village Fund.

Expenditure sector	Amount (Rp)	Share (%)
Government administration	1,896,339,835.00	40.40
Village development	**1,436,835,771.08**	**30.61**
Community development	710,250,445.13	15.13
Community empowerment	592,850,388.01	12.63
Disaster management, emergencies and urgent needs	57,600,000.00	1.23
Total expenditure	**4,693,876,439.22**	**100.00**

Table 4. Expenditure by Sector in the 2025 Amended Village Budget (APBKam) of Liu Mulang Village Source: Liu Mulang Village Government, APBKam information billboard (processed)

The billboard shows that the village development sector accounts for Rp1.44 billion, or 30.61 percent of total expenditure, and lists village revenue by source, including the Village Fund of Rp697.52 million (17.99 percent of village revenue) and the Village Fund Allocation from the regency budget of Rp3.18 billion. In 2025, the Village Fund allocation of Rp10.09 billion for the 11 villages was not disbursed, so the planned development activities could not be implemented.

4.4. Dimensions of Participation

In this study, the dimension of participation in the governance of Village Fund disbursement refers to the extent to which village residents are involved in determining how the Village Fund is to be used; this will therefore assess the quality of the implementation of the Village Consultative Meeting (Musdes) and the Village Development Planning Meeting (Musrenbang). The Head of the Village Administration Division at the Mahakam Ulu Regency DPMK stated in an interview that village communities, through their representatives on the Village Consultative Body (BPK) in all villages, are actively involved in determining how Village Funds are to be used. Community participation in the governance of Village Fund disbursement is also reflected in the village communities' commitment to monitoring the performance of Village Fund implementation. This was confirmed by the Secretary of Batu Majang Village, who revealed that the village community is also quite critical of the management of Village Funds; this is evident from the questions raised by the community during village meetings

regarding the loss of opportunities for the village community to benefit from Village Funds that failed to be disbursed. From the statements of the informants above, it can be seen that the participation dimension has been implemented fairly well and supports the assertion that this dimension has met the requirements for good governance as mandated in the Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management.

4.5. The Accountability Dimension

This study's accountability dimension measures the Village Government's ability to be accountable for managing Village Funds. Administrative orderliness in managing Village Funds, as one reflection of accountability, will significantly affect the timeliness and accuracy of reports on fund utilization and output achievements, which are prerequisites for disbursing Village Funds. Implementing village financial accountability that does not adhere to established principles will immediately hinder the optimal distribution of Village Funds. Informants in this study identified a main cause of disorder in village financial administration: limitations in the human resources managing village finances, both in quantity and quality. Village government officials with limited competence have an inadequate understanding of regulations and administrative procedures for managing Village Funds.

Furthermore, the professionalism of village government officials also affects Village Fund management performance. Table 5 presents data on the financial accountability of the 11 villages that failed to disburse the 2025 Village Fund. Village Fund absorption shows the share of the allocation that was disbursed and used for village development and community empowerment in the two preceding years. In 2023 and 2024, eight villages absorbed all or almost all of their Village Fund allocation. Muara Ratah absorbed none of its 2023 allocation, while Long Hurai absorbed 40.29 percent in 2023 and 74.17 percent in 2024, and Long Merah absorbed 24.86 percent in 2023. All 11 villages adopted the 2025 APBKam after the 31 December 2024 deadline, and Muara Ratah and Batu Majang adopted it only in September and October 2025. Seven villages faced constraints in their financial management staff. In Batu Majang, where no staff constraints were identified, the delay was linked to flooding at the village office in May 2024, which disrupted the planning process.

Village	Sub-district	Village status	Village Fund absorption 2023 (%)	Village Fund absorption 2024 (%)	Adoption of 2025 APBKam	Constraint in financial management staff
Danum Paroy	Laham	Developing	100.00	100.00	26 May 2025	Limited competence
Long Gelawang	Laham	Advanced	100.00	100.00	13 March 2025	Limited competence
Muara Ratah	Laham	Developing	0.00	89.25	7 September 2025	Internal conflict among village officials
Batu Majang	Long Bagun	Advanced	100.00	100.00	2 October 2025	None identified
Long Hurai	Long Bagun	Developing	40.29	74.17	26 May 2025	Limited competence
Long Merah	Long Bagun	Developing	24.86	100.00	13 June 2025	Limited competence
Rukun Damai	Long Bagun	Advanced	100.00	100.00	March 2025	None identified
Sirau	Long Hubung	Developing	100.00	99.43	March 2025	None identified
Liu Mulang	Long Pahangai	Developing	100.00	100.00	15 May 2025	Limited number of staff
Long Pahangai II	Long Pahangai	Developing	100.00	100.00	5 June 2025	Limited number of staff
Naha Aru	Long Pahangai	Developing	100.00	100.00	12 May 2025	None identified

Table 5. Financial Accountability Indicators of the 11 Villages that Failed to Disburse the 2025 Village

Source: Samarinda Regional Treasury Office and DPMK of Mahakam Ulu Regency (processed)

The Head of the Village Community Empowerment Section for Laham Sub-district stated that village leaders (village heads) are not supported by professional village officials and staff. They lack an understanding of regulations and are not sufficiently proficient in administrative procedures. Furthermore, the human resources managing village finances lack the motivation and sense of responsibility to carry out their duties with full commitment and within shorter timeframes. In terms of numbers, the Village Treasurer of Long Pahangai II further explained that the number of village officials handling village financial management remains minimal, meaning that the administrative workload often falls on just two or three people.

Professional Facilitators under the Village Community Development and Empowerment Program (P3MD) play a crucial role in providing direct assistance to improve the quality of Village Fund administration in Mahakam Ulu Regency. The distribution of Local Village Facilitators, who are part of the P3MD Professional Facilitator team, is still not ideal for supporting the 50 villages in Mahakam Ulu. This was confirmed

by the Head of the Village Administration Division at the Mahakam Ulu Regency DPMK, who said that 11 villages in Mahakam Ulu Regency did not disburse Village Funds in 2025 because of suboptimal guidance and assistance from the DPMK and Professional Facilitators on village financial management.

Implementing the Village Financial Information System (Siskeudes) is one measure taken to enhance accountability in managing Village Funds. Although all villages have implemented Siskeudes, a shortage of staff with the technical expertise to operate the system is hindering timely reporting of Village Funds and the process of drawing up the Village Budget (APBKam). This was confirmed by an interview with the Secretary of Danum Paroy Village. The statements from the informants above indicate that the accountability dimension is not yet functioning as it should, and therefore needs to be addressed immediately. Incompetence, as well as a shortage of financial management staff with adequate skills, has led to irregularities in the administration of the Village Fund.

4.6. Supporting and Hindering Factors

Two factors support the disbursement of Village Funds in Mahakam Ulu Regency. First, the disbursement process at the Samarinda State Treasury Office (KPPN) transfers Village Funds to villages in less than three working days on average after the disbursement documents are declared complete and correct. The second is the Community Development and Empowerment Program for Self-Reliant Villages (GERBANGMAS-P2MKM), a strategic program of the Mahakam Ulu Regency Government that accelerates development and poverty alleviation. The program is initiated at the village level (bottom-up). It is funded through the Village Fund Allocation and Special Assistance to villages from the Mahakam Ulu Regency Regional Revenue and Expenditure Budget (APBD). Two factors hinder disbursement. First, village administrations' human resources remain inadequate in both quality and quantity. As shown in Table 5, seven of the 11 villages that failed to disburse the 2025 Village Fund faced constraints in the competence, number, or internal cohesion of their financial management staff. The second is the limited number of Local Village Facilitators under the Village Community Development and Empowerment Program (P3MD). In 2025, 11 Local Village Facilitators served the 50 villages in Mahakam Ulu Regency, and P3MD Professional Facilitators have not yet been able to work effectively with the village facilitators of the GERBANGMAS-P2MKM program.

5. DISCUSSION

This study presents several findings relating to the allocation of Village Funds for Village Development in Mahakam Ulu Regency. The discussion of these findings is organized systematically around the study's main focus. In explaining these findings, the researcher aligns the field data with the concept of good governance through the five dimensions of good governance as defined by the United Nations Development Program (UNDP): effectiveness, efficiency, transparency, participation, and accountability. Within

good governance, effectiveness is usually measured by outputs that serve the widest range of social groups (Candra, 2024). Good governance requires sound governance, achieved in part through decentralization as a form of power-sharing (Mardiasmo, 2018). As an instrument of Transfers to Regions (TKD), the Village Fund is expected to stimulate the village economy and provide social protection for the rural poor. The effectiveness of Village Fund use can be seen in its impact on the Village Development Index (IDM) (Rozandi & Digdowiseiso, 2021). As previously outlined, the failure to disburse Village Funds in 11 villages in Mahakam Ulu Regency, with a total allocation of Rp10.09 billion, resulted in the loss of potential benefits for village development and improvements in village welfare. Village leaders in Mahakam Ulu Regency, where the disbursement of the 2025 Village Fund has failed, are not sufficiently motivated to fulfill their roles and ensure the success of every program funded by the Village Fund. Village heads play a pivotal role in encouraging their subordinates to improve their performance and strive to achieve optimal results (Ubaidillah & Salahudin, 2025). The less-than-ideal distribution of Village Funds, which has slowed improvements in access to basic infrastructure and the expansion of village community empowerment programs, may affect the performance of the Village Development Index (IDM), which is currently in the 'vulnerable' category. This study found that of the 11 villages where funds were not disbursed, 8 were classified as 'developing' and fell within the 'vulnerable' category. A 'Developing Village' is expected to optimize local potential, manage public information systems effectively, and foster innovation, initiative, and entrepreneurship (Islahuddin, 2020).

Efficiency means government processes and institutions deliver results aligned with community needs while making the best possible use of available resources (Candra, 2024). Under Government Regulation No. 37 of 2023 on the Management of Transfers to Regions, the effective allocation of Village Funds focuses on development priorities and community empowerment. This policy is implemented through program schemes that expand employment opportunities and absorb local labor at the village level, known as the Cash-for-Work program. Data on the implementation of village development and community empowerment activities funded by the Village Fund for 2023–2024 across 11 villages in Mahakam Ulu Regency show that the self-management scheme was implemented extremely effectively, with 100 percent of the Village Fund utilized. This shows that efficiency can generate cost savings while also creating an economic multiplier effect for village residents. Using the Village Fund through cash-for-work schemes has improved community welfare by absorbing labor (Novanto & Wibawani, 2023). The Village Fund also strengthens the income equality and poverty reduction pillars of inclusive economic development (Purwanti & Nurhidayati, 2025).

Transparency refers to government openness in every action and policy, building mutual trust between the government and the public by providing easy access to accurate, complete, and adequate information (Candra, 2024). In Mahakam Ulu Regency, village communities have access to information on village finances through the publication of the

Village Budget (APBDes), which is generally displayed on the notice board at the Village Office. This information complies with Article 39 of Ministry of Home Affairs Regulation No. 20 of 2018, which requires it to include at least the APBDes, the activity implementers, and the address for submitting complaints. Transparency has a positive and significant effect on village governments' performance in managing village funds (Pratama et al., 2022).

Participation ensures that all community members have a voice in decision-making, either directly or through legitimate representative bodies (Candra, 2024). The involvement of the village community in village governance has been mandated through the Village Consultative Body or other similar bodies. In this study, the Village Government, together with the Village Consultative Body in 11 villages in Mahulu, operated effectively in preparing the Village Work Plan (RKP) and the Village Budget (APBKam). At a more advanced level, village community participation will have a broader and more tangible impact on the governance of Village Funds if it makes a crucial contribution to managing village development, which serves as input for the Village Information System (Sanapiah & Nugroho, 2020).

Research findings indicate that village communities in Mahakam Ulu have not yet participated optimally in providing village profile data for Mahakam Ulu Regency within the Village Information System managed by the Ministry of Home Affairs and the Ministry of Villages, Development of Disadvantaged Regions and Transmigration. This finding on the role of community participation is consistent with previous research showing that sub-optimal utilization of Village Funds is influenced by low cultural and cognitive awareness in the community, a lack of professionalism among village heads, and weak regulatory oversight (Ghassani et al., 2023).

Accountability is the obligation of public officials to account for how they exercise the authority entrusted to them by the public in managing public interests (Candra, 2024). Accountability is implemented through key instruments, including legislation, supported by political commitment to the principle and clear accountability mechanisms. Furthermore, accountability is underpinned by supporting instruments, such as codes of conduct for government officials, performance monitoring systems, and oversight mechanisms accompanied by firm and clear sanctions for any breaches.

Accountability is a key factor hindering the optimal distribution of Village Funds in Mahulu. Low accountability is at the root of the problem; village finances are not managed properly as stipulated in the Ministry of Home Affairs Regulation No. 20 of 2018. The limitations in human resources, both in terms of numbers and competence, are closely linked to the situation of the population in Mahakam Ulu, which, based on the Expected Years of Schooling (EYS) indicator in the Human Development Index (HDI) for 2025, is still recorded as the lowest in East Kalimantan Province. The shortage of village human resources with adequate competencies is compounded by the fact that the educational

profile in Mahakam Ulu Regency reflects the demographic challenges typical of border areas, with the population's Average Years of Schooling (AYS) ranging from 7.89 to 9.20 years, equivalent to completion of lower secondary school (SMP) or Year 3 of lower secondary school (BPS Kaltim, 2025). The proportion of the population in Mahakam Ulu with primary and lower secondary education remains dominant, accounting for 57.86 percent of the total population aged 15 and over.

The challenge of the still-low level of accountability in managing Village Funds, largely driven by inadequate human resources in both quantity and quality, is closely linked to the villages' Human Development Index (HDI) status. Of the 11 villages that failed to disburse Village Funds in 2025, most were classified as 'developing', while the remaining three were classified as 'advanced'. Digital transformation of village governance can improve public services, with human resource capacity as a key factor (Ubaidillah & Salahudin, 2025). The implementation of the Village Fund policy has also been found to be suboptimal in terms of timeliness and accountability because of technical constraints, which calls for stronger human resource capacity (Chasanah et al., 2017).

During 2023–2024, Village Fund disbursements in Mahakam Ulu Regency tended to occur toward the end of the disbursement period. This reflects that the process of fulfilling crucial disbursement requirements at the village level still faces several obstacles. The disbursement process for Village Funds, provided the disbursement requirements can be met earlier, is a supporting factor that would make disbursement more effective in supporting village development in Mahakam Ulu Regency. Faster disbursement performance is also supported by the commitment of the Samarinda State Treasury Office (KPPN), which, on average during the 2023–2025 period, processed disbursements in under three working days. Furthermore, one of the flagship policies of the Mahakam Ulu Regency Government, namely GERBANGMAS-P2MKM, along with the DPMK policy aimed at accelerating the fulfillment of distribution requirements through digital communication channels, serves as a supporting factor within the Mahakam Ulu Regency Government. As a strategic policy aimed at accelerating development at the village level, GERBANGMAS-P2MKM aligns with the Ministry of Villages, Development of Disadvantaged Regions and Transmigration's (Kemendes PDTT) village community empowerment programs. With policy priorities on strengthening financial and institutional governance, intensive mentoring by technical teams, and the use of information technology, the GERBANGMAS-P2MKM policy serves as a strategic instrument to optimize Village Fund disbursement. This aligns with the view that national policies have the greatest impact when central and local governments act in synergy (Mardiasmo, 2018). The factors hindering disbursement, particularly in the 11 villages that failed to disburse the 2025 Village Fund, stem from the limited quality and quantity of village financial management staff. Limited understanding of the regulations and administrative procedures for Village Fund management delayed the fulfillment of disbursement requirements, particularly the APBKam. Limited staff numbers led to overlapping administrative tasks,

which also delayed these requirements. Village financial management supported by staff who understand regulations and administrative procedures promotes good governance in village administration, in line with the view that the purpose of bureaucracy is to manage resources and carry out assigned tasks efficiently (Candra, 2024). Delays in finalizing the Village Budget (APBKam), which has failed to disburse Village Funds, have also delayed payment of fixed allowances (Siltap) to village officials, which are funded from the Village Fund Allocation. The amount of Siltap, which is also considered minimal compared to several other livelihood alternatives in the Village, results in low motivation among village human resources with technical competence in administration to become village officials or village government staff managing village finances. Previous studies have found a significant positive correlation between timely Siltap payment and the work enthusiasm of village officials (Laoli & Mendrofa, 2025), and that an imbalance between workload and compensation leads to apathy among officials in village financial administration (Ubaidillah & Salahudin, 2025). Work motivation also positively affects village government performance in Village Fund management (Pratama et al., 2022). In addition to the human resource constraints faced by village financial managers, the internal regulations of the Mahakam Ulu Regency Government, which are derived from Ministry of Home Affairs Regulation No. 20 of 2018 on Village Financial Management and the Minister of Finance Regulation on Village Fund Management, are not yet in line with the provisions regarding the issuance of recommendations for the disbursement of Phase I Village Funds by sub-districts. The process of applying for a recommendation for the disbursement of Phase I Village Funds from the sub-district, which requires completing administrative accountability for the previous year's Village Budget (APBKam), has been identified as one cause of the failure to disburse Village Funds in 11 villages in Mahakam Ulu. The Minister of Finance Regulation on Village Fund Management explicitly stipulates that local governments are prohibited from adding further conditions to the disbursement of Village Funds beyond those already set out in the Regulation. Previous research has largely overlooked the challenges of meeting the eligibility criteria for disbursing Village Funds as a means of accelerating distribution so they can promptly deliver economic and social benefits to village communities in Mahakam Ulu Regency. Several previous studies have focused on the impact of the Village Fund policy in the East Kalimantan region; however, there has been no research analyzing the disbursement of the Village Fund in Mahakam Ulu Regency using the five dimensions of Good Governance as defined by the UNDP, namely effectiveness, efficiency, transparency, participation, and accountability. The unique challenges faced by a new autonomous region with the social, economic, and geographical characteristics of Mahakam Ulu Regency, combined with an analysis of trends in the disbursement of Village Funds over the past three years, lend this study novelty and enable it to provide a fresh perspective on the state of Village Fund disbursement in Mahakam Ulu.

This study has two theoretical implications. First, it applies the UNDP good governance framework to the disbursement stage of the Village Fund, not only to its use. The findings show that the five dimensions do not operate independently. In the 11 villages, weak accountability, reflected in late accountability reports for the previous year and the late adoption of the APBKam, prevented the disbursement of the Village Fund. This canceled the results of the effectiveness, efficiency, transparency, and participation dimensions that had been achieved in 2023 and 2024. At the disbursement stage, accountability therefore functions as a precondition for the other dimensions. Second, the findings indicate that governance outcomes in new autonomous and border regions depend on village officials' administrative capacity; in Mahakam Ulu, where average years of schooling range from 7.89 to 9.20 years, limited capacity restricts village governments' ability to meet regulatory requirements. Governance-based studies of fiscal transfers to villages should therefore treat administrative capacity as an explanatory factor rather than as a contextual condition.

The findings also have practical implications. For the Mahakam Ulu Regency Government, the requirement for a sub-district recommendation based on the previous year's accountability report should be aligned with the Minister of Finance Regulation on Village Fund Management, which prohibits local governments from adding disbursement requirements. The DPMK and sub-districts can use the 2023 and 2024 APBKam submission records to identify villages that repeatedly submit late and assist them before the start of the financial year. Local village facilitators from the P3MD program and the GERBANGMAS-P2MKM program should be assigned based on Village needs under a single work plan, with priority given to Siskeudes training for village secretaries and treasurers. The regency government should also ensure that fixed allowances (Siltap) are paid on time, as late payments reduce village officials' motivation. For the Samarinda KPPN, it can share Village Fund disbursement monitoring data with the DPMK at regular intervals to identify villages that have not met the Phase I requirements. Village governments should publish Village Fund allocations by sector and activity, including through online media, so that residents can monitor the development activities financed by the Village Fund.

6. CONCLUSION

During 2023–2025, Village Fund disbursement performance generally fared well across all dimensions of good governance; however, serious attention is needed to improve accountability in village financial management in the 11 villages in Mahakam Ulu where disbursement failed in the 2025 financial year. The Village Fund allocation of Rp 10.09 billion for these 11 villages could not be fully utilized to improve access to basic infrastructure and enhance the quality of life for village communities through development and community empowerment programs funded by the Village Fund. The disbursement of the Village Fund in Mahakam Ulu over the past three years has demonstrated the central

role of the government's fiscal instruments in ensuring equitable access to basic public infrastructure, improving the welfare of village communities, and accelerating poverty alleviation in the villages. This is evidenced by the average proportion of Village Fund expenditure allocated to the Village Development Program and the Village Community Empowerment Program, which stood at 52.35 percent and 18.62 percent, respectively, of the total Village Fund expenditure. The Village Development Program produced outputs such as the construction and rehabilitation of village roads, village reservoirs, and educational and health facilities. Meanwhile, the Village Community Empowerment Program has been utilized to carry out activities aimed at enhancing the capacity of village communities through programs for the development of Micro and Small Enterprises (MSEs) and food security at the village level. A key factor supporting the disbursement of Village Funds for village development in Mahakam Ulu Regency is the Samarinda Regional Treasury Office (KPPN)'s commitment to the disbursement process, which, on average, was completed in under three working days during the 2023–2025 period. As for internal factors within the Mahakam Ulu Regency Government, the flagship GERBANGMAS-P2MKM program, along with policies to accelerate the submission of disbursement requirement documents from villages to the DPMK through digital communication channels, has also supported Village Fund disbursement performance. Furthermore, the main factor hindering disbursement, particularly in the 11 villages that failed to disburse funds in 2025, is the still low quality and quantity of human resources managing village finances. Inadequate competence and overlapping administrative responsibilities have resulted in low accountability in the governance of Village Funds in these 11 villages. The trend of reduced Village Fund allocations for 2025–2026 reflects the central government's policy reorientation to adjust public expenditure and enhance the effectiveness of the Village Fund's impact. Consequently, strategic coordination between the Mahakam Ulu Regency Government and the Village Government is crucial to optimize the distribution and value for money of the Village Fund, with a view to improving the welfare of the village community. Amid evolving policy priorities surrounding the Village Fund, this study's findings provide an empirical contribution to future research. The results can serve as a reference for evaluating the impact of Village Fund disbursement across other regions, as well as in Mahakam Ulu Regency, to inform the restructuring of Village Fund management policies.

ACKNOWLEDGEMENTS

The authors thank the Head of the Samarinda State Treasury Office (KPPN), Hariyanto, and the entire Transfer to Regions disbursement team; the Head of the Village Community Empowerment Agency (DPMK) of Mahakam Ulu Regency, Surianto, and the staff of the Village Administration Division; and the sub-district heads, village heads, village secretaries and village financial management officials in Laham, Long Bagun, Long Hubung and Long Pahangai Sub-districts, Mahakam Ulu Regency, who took part in this

study. The first author also thanks his supervisors, Dr. Saipul, M.Si., and Dr. Iman Surya, M.Si., for their input in the preparation of this article.

CONFLICT OF INTEREST

The authors have no conflict of interest to declare in relation to the publication of this article.

FUNDING STATEMENT

The authors received no specific financial support for this research from any funding agency in the public, commercial or not-for-profit sectors.

AUTHOR CONTRIBUTIONS

Fahmi Mustafa: Conceptualization; Data curation; Formal analysis; Investigation; Methodology; Resources; Software; Validation; Visualization; Writing – original draft;

Saipul: Conceptualization; Supervision; Validation; Writing – review & editing.

Iman Surya: Conceptualization; Methodology, Supervision, Writing – review & editing.

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