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Influence Village Original Income (PADes), Village Funds (DD), and Village Fund Allocation (ADD) towards Independence Fiscal in Kesik Village, Masbagik District , East Lombok Regency

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ABSTRACT

Study This aim For analyze contribution Village Original Income (PADes), Village Funds (DD), and Village Fund Allocation (ADD) towards independence fiscal in Kesik Village, Masbagik District , East Lombok Regency , Year 2025 Budget . Research use approach quantitative descriptive based studies document to eight document Village Budget Year The 2025 budget has been approved , including Village Regulation Number 10 of 2024, Village Regulation Number 05 of 2025 and minutes of the determination, results evaluation sub-district , and description budget analysis techniques covers statistics descriptive , ratio Independence Fiscal (RKF), analysis contributions and analysis change budget . Research results show that contribution Village Revenue of 6.73 percent (Rp167,707,500.00), Village Fund of 50.67 percent (Rp1,261,984,000.00), and Village Fund of 39.28 percent (Rp978,206,323.00) of the total revenue of Rp2,490,443,872.00. RKF of 6.73 percent placing Kesik Village in the category independence very low fiscal Because The combined DD and ADD reached 89.95 percent of total income. Changes budget reallocate shopping from organization government to development and empowerment public as well as allocate capital investment in Village-Owned Enterprises amounting to Rp. 252,400,000.00 or equivalent to 150.50 percent Village Revenue. Findings This confirm that dominance of transfer funds structural pressing independence fiscal , so that strengthening Village Revenue through optimization BUMDes and assets village become track main improvement independence.

Keywords: independence fiscal, PADes, Village Fund, Village Fund Allocation, APBDes

INTRODUCTION

Government village is spearhead of the system the Indonesian government which has vital role in manage development and services public at the level root grass . Since promulgation Constitution Number 6 of 2014 concerning Villages, villages No Again positioned only as object development , but rather as subject development that has autonomy in organize and

manage affairs House the stairs myself , including in field management finance village . Autonomy the realized including through authority full village For compile Budget Village Income and Expenditure (APBDes) in general participatory through deliberation village . With Thus , the quality management finance village become reflection real success decentralization fiscal at the level government lowest .

Giving broad authority to village must balanced with independence fiscal , namely ability village in fulfil need financing organization governance , development , and empowerment public with depend on sources legitimate and reliable finances developed in a way sustainable . Halim and Abdullah (2019) emphasized that independence fiscal can measured from ratio Village Original Income to total income village , so that structure income become key evaluation level independence . As for the sources income village as arranged in Constitution Number 6 of 2014 includes Village Original Income (PADes), transfers from government center such as Village Funds (DD), allocation from government area like Village Fund Allocation (ADD), part from taxes and levies area , as well as help party the third one that doesn't binding . Among sources said , PADes , DD, and ADD become component the main thing that is direct determine capacity fiscal and level independence village .

Village Revenue is indicator main independence fiscal Because reflect how far is the village capable manage potential economy local , starting from results business owned by village , results riches village , until retribution service effort . However , in in practice achievements Village Revenue in various villages in Indonesia are still very low and the average contribution to total revenue village national new is in the range three up to five percent . Meanwhile that , DD that is rolled out since 2015 continues increase and become bone back fiscal village , but over - dependence cause deadly risk of fiscal complacency initiative village in dig source income local . Likewise , ADD finances it operational government village ; height portion precisely signify weakness capacity village internal fiscal conditions This bring up paradox : village given authority wide For independent in a way fiscal , however structure its income is highly dependent on the government above it .

A number of study previously show varying results . Sari and Pramudito (2020) found that PAD has an effect positive significant to independence finance village , while DD has an impact negative significant which indicates dependence fiscal policy on central transfers . Sutrisno and Hasanah (2021) proved that that PAD and ADD are simultaneous influential significant to independence fiscal village with role institutional Village-Owned Enterprises as lever increase in PAD. On the other hand , Fatimah (2022) found that Village Funds do not influential significant to independence fiscal Because implementation Still top-down in nature . Yusuf and Lestari (2023) noted dependence villages in West Nusa Tenggara to DD and ADD above 80 percent with only eight percent categorized villages independent , while Andayani and Firmansyah (2024) emphasized that role dominant PAD as key independence fiscal village . The visible gap is Not yet many a study that examines structure contribution PADes , DD, and ADD in general detailed at the level village single based document Legitimate Village Budget , especially in East Lombok Regency .

Kesik Village, Masbagik District , East Lombok Regency , was selected as object study Because own document Village Budget Year The complete and legal 2025 budget , namely Village Regulation Number 10 of 2024 concerning Village Budget Year 2025 Budget and Village Regulation Number 05 of 2025 concerning Changes established on November 11 , 2025. Documents the has through deliberation village , evaluation of Masbagik Sub-district Head , and approval Regent of East Lombok, as well as take notes in a way details magnitude PADes , DD, and ADD along with structure shopping and financing village . Completeness This allows he did study quantitative based on real data For take pictures level independence fiscal village in a way objective , at the same time fill in gap empirical in context village single in East Lombok which is still limited reviewed .

Based on background back and gap study said , the purpose study This is analyze contribution Village Revenue to structure income Kesik Village APBDes for Fiscal Year 2025, analyzing DD's contribution to structure income APBDes , analyzing ADD's contribution to structure income Village Budget , as well as measure level independence Kesik Village fiscal reviewed from structure contribution PADes , DD, and ADD. Research results expected give contribution theoretical for development study finance public and fiscal village as well as contribution practical in the form of base recommendation policy for government village , sub-district and district in formulate improvement strategies independence fiscal in a way gradual and sustainable.

RESEARCH METHODS

Study This use approach quantitative descriptive with design studies document analysis. Approach quantitative emphasizes numerical data finances that can measured and analyzed in a way statistics , whereas approach descriptive aim describe structure income and level independence what is the fiscal of Kesik Village ? existence based on document Village Budget Year 2025 Budget . Unit of analysis study is component structure income village , namely PADes , DD, and ADD, which are connected with size independence fiscal in the form of Ratio Fiscal Independence . Because all relevant documents limited and entirely used , research This apply technique census document without withdrawal sample ; analysis regression sequential time No used because the data is available and valid is document One year budget , so that analysis contribution structural become method the most appropriate test .

Object study is eight document Kesik Village APBDes for the 2025 Fiscal Year which meets criteria inclusion , namely document officially authorized , containing quantitative data PADes , DD, ADD, and total income , as well as has passed the evaluation sub-district . Eighth document the covering Kesik Village Regulation Number 10 of 2024 (budget) originally), Kesik Village Regulation Number 05 of 2025 concerning Changes (established 11 November 2025), BPD Minutes regarding determination Changes , Minutes of Evaluation of the Masbagik Sub-district Head November 7 , 2025, Evaluation Composition Shopping Village Budget based application Siskeudes , Decree of the Sub-district Head Number 88/B3/ Kec ./2025 concerning determination results evaluation , change plan budget income , expenditure , and financing , as well description change Village Budget per sector and activity . Data collected through

technique documentation (Sugiyono , 2020) with scan , copy , and summarize number from document official . Data validity is maintained through triangulation between documents , namely compare numbers in the Village Regulation changes with BPD minutes , description budget and results evaluation sub-district , and inspection consistency arithmetic between component budget .

Data analysis techniques are carried out in four stage . First , analysis statistics descriptive For describe nominal amount of each component income , expenditure and financing along with the proportion to the total. Second , the analysis Ratio Independence Calculated Fiscal (RKF) with RKF formula = (PADes / Total Village Income) × 100% and categorized in accordance criteria in Table 1. Third , analysis contribution every source income with formula Ki = (Xi / ΣX) × 100% for measure portion PADes , DD, and ADD to total income village . Fourth , analysis change budget with compare mark budget back to the beginning according to Village Regulation Number 10 of 2024 and the value after change according to Village Regulation Number 05 of 2025, with difference Δ = value after change - value original . Testing hypothesis done through analysis contribution structural against RKF: PADes contribute positive to independence (H1), DD dominance suppresses independence (H2), ADD dominance suppresses independence (H3), and structure combination PADes , DD, and ADD in general together determine level independence fiscal (H4).

Table 1. Categories level independence fiscal

RKF Range	Category Independence	Interpretation
50.01%–100%	Independent	Income village dominated source from in village Alone
25.01%–50%	Lack of Independence	Income village part Still depends on the transfer
10.01%–25%	Low	Capacity internal village fiscal still very limited
0%–10%	Very Low	Income village almost fully depends on the transfer

RESULTS AND DISCUSSION

This section serve description general object research , structure income Kesik Village APBDes for Fiscal Year 2025, Ratio Fiscal Independence , results analysis contribution along with testing hypothesis , analysis change budget and financing village , as well as discussion relatedness findings with theory and research previous . All number obtained from eight document The 2025 Village Budget which has been verified through triangulation between document , then processed and served in form completed table narrative explanation .

Structure Income Kesik Village Budget for Fiscal Year 2025

Implementation Kesik Village government in the year The 2025 budget is based on Village Regulation Number 10 of 2024 as budget originally then changed through Village

Regulation Number 05 of 2025 which was stipulated on November 11, 2025 by Village Head Muhamad Kadri and declared in accordance through the Decree of the Masbagik Sub-district Head Number 88/B3/ Kec ./2025. Changes budget No touch side income , so that structure fixed FY 2025 revenue as set in budget original . Composition income along with contribution every source to total revenue presented in Table 2 below .

Table 2. Composition income Kesik Village Budget for Fiscal Year 2025

No	Description	Value (Rp)	Contribution (%)
1	Village Original Income (PADes)	167,707,500.00	6.73
2	**Transfer Income**	**2,321,494,372.00**	**93.22**
	Village Funds (DD)	1,261,984,000.00	50.67
	Retribution Revenue Sharing (PBH)	81,304,049.00	3.26
	Village Fund Allocation (ADD)	978,206,323.00	39.28
3	Other Legitimate Income (Bank Interest)	1,242,000.00	0.05
	TOTAL INCOME	**2,490,443,872.00**	**100.00**

Table 2 shows structure Kesik Village income for TA 2025 is very skewed to source External transfer revenue contributed Rp2,321,494,372.00 or 93.22 percent of total revenue , which consists of on Village Funds amounting to 50.67 percent , Village Fund Allocation amounting to 39.28 percent , and Regional Tax and Retribution Revenue Sharing amounting to 3.26 percent . Meanwhile, Village Original Income is only contributed Rp. 167,707,500.00 or 6.73 percent , and other legitimate income in the form of bank interest of only 0.05 percent . The combined DD and ADD reached Rp2,240,190,323.00 or 89.95 percent of total revenue , which means almost nine from ten rupiah income village sourced from government transfer funds central and district .

Details PADes in Table 3 shows internal composition is also not ideal. Portion the biggest Village Revenue precisely originate from other legitimate PADes in the form of levy village amounting to Rp. 129,943,500.00 or 77.48 percent of the total PADes , followed by results asset village from management village land amounting to Rp. 34,764,000.00 or 20.73 percent , while results business village in the form of for results Village-Owned Enterprises only amounting to Rp3,000,000.00 or 1.79 percent . Composition the signify excavation PADes of Kesik Village at the moment This more depend on levies and rent assets , while role of business units village in produce profit still very small ; condition This at a time show room major development remember shopping village capital participation to BUMDes in FY 2025 will be very large as described more carry on.

Table 3. Details Original Village Income of Kesik Village for Fiscal Year 2025

No	Source Village Revenue	Value (Rp)	Contribution in Village Original Income (%)
1	Village Business Results (BUMDes Profit Sharing)	3,000,000.00	1.79
2	Village Asset Results (Village Land Cash Management)	34,764,000.00	20.73
3	Other Legitimate Village Revenue (Village Levies)	129,943,500.00	77.48
	NUMBER OF PADes	**167,707,500.00**	**100.00**

Ratio Independence Kesik Village Fiscal

Ratio Independence Fiscal counted with compare Village Revenue to total revenue village as formula in section method . Based on the data in Table 2, the calculation of the RKF of Kesik Village for the 2025 Fiscal Year is as following .

RKF = (PADes / Total Village Income) × 100% = (167,707,500 / 2,490,443,872) × 100% = **6.73%**

With RKF value of 6.73 percent , level independence Kesik Village fiscal for the 2025 Budget Year is in the very low category , namely range 0–10 percent according to categories in Table 1. This means that , from every one hundred rupiah income village only around seven rupiah that comes from from potential economy village alone , while the rest around 93 rupiah sourced from government transfers central and district . Conditions This show that capacity internal village fiscal still very limited and the implementation government as well as development village still very dependent on support fiscal external .

The low RKF of Kesik Village needs to be understood in a way proportional in context finance village national . Contribution Village Revenue to total revenue village at the level national generally only range three up to five percent , so that achievement of 6.73 percent Still slightly above the national average , although if compared to with category ideal village independence Still be in position high dependency ratio . shopping to income reaching 90.67 percent with a surplus of 9.33 percent also shows that almost all over income village used For shopping year walking , so that room fiscal For saving and financing development potential local in a way sustainable Still limited .

Analysis Contribution and Testing Hypothesis

Analysis contribution done For test hypotheses H1, H2, and H3 with examine direction and magnitude portion of each source income in total revenue structure village . Based on Table 2, the order dominance source income from the biggest is DD of 50.67 percent , ADD of 39.28 percent , and PADes by 6.73 percent . Hypothesis First stated supported in a way direction ,

because Village Revenue is the only one component fully income originate from internal village potential so that every addition Village Revenue in a way direct enlarge the RKF; however its new contribution is 6.73 percent make Power push it to independence fiscal Still weak and distant from the ideal.

Hypothesis second and third stated supported by data. DD contribution reached 50.67 percent make it source income single the biggest one that places more from half need fiscal villages in the APBN allocation , the amount of which is determined government center , so that in a way structural pressing ratio independence . Likewise , ADD contributed 39.28 percent show attachment fiscal village on policy district , in particular For finance routine government spending village . In overall , combined DD and ADD contributions amounted to 89.95 percent Far beyond contribution Village Revenue by 6.73 percent , so that hypothesis fourth that structure combination PADes , DD, and ADD determine level independence fiscal is also supported full ; change composition all three in a way direct change RKF value , and reinforcement Village Revenue become the only one track fully structural is at in control village.

Analysis Changes to Village Budget and Financing

For show responsiveness management finance village , done comparison between budget original and budget after change . Change allocate repeat shopping between types and between field with total spending still amounting to Rp2,258,070,233.62. Comparison shopping by type presented in Table 4, while comparison per field presented in Table 5.

Table 4. Comparison Shop per type , before and after changes to the 2025 fiscal year

No	Shopping Type	Originally (Rp)	After Change (Rp)	Difference (Rp)
1	Shopping Employee	724,833,912.00	711,655,914.00	(13,177,998.00)
2	Shopping for Goods and Services	790,671,821.62	822,058,819.62	+31,386,998.00
3	Capital Expenditure	634,564,500.00	616,355,500.00	(18,209,000.00)
4	Unexpected Shopping	108,000,000.00	108,000,000.00	0.00
	SHOPPING AMOUNT	**2,258,070,233.62**	**2,258,070,233.62**	**0.00**

Table 5. Comparison shopping per sector , before and after changes to the 2025 fiscal year

No	Field Shopping	Originally (Rp)	After Change (Rp)	Difference (Rp)
1	Field Implementation Village Government	1,223,711,072.62	1,159,307,920.62	(64,403,152.00)
2	Field Implementation of Village Development	758,127,000.00	802.486.152,00	+44,359,152.00

No	Field Shopping	Originally (Rp)	After Change (Rp)	Difference (Rp)
3	Field Coaching Community	121,877,161.00	136,227,161.00	+14,350,000.00
4	Field Community empowerment	46,355,000.00	52,049,000.00	+5,694,000.00
5	Field Countermeasures Disaster , Emergency and Urgent Village	108,000,000.00	108,000,000.00	0.00
	SHOPPING AMOUNT	**2,258,070,233.62**	**2.258.070.233,62**	**0,00**

Table 4 and Table 5 show pattern reallocation sufficient budget clear . At the level type shopping , Shopping Employee reduced amounting to Rp. 13,177,998.00 and Capital Expenditure minus amounting to Rp. 18,209,000.00, while Purchase of Goods and Services plus amounting to Rp31,386,998.00. At the level field , field Implementation Village government reduced amounting to Rp. 64,403,152.00 and the funds diverted to Field Implementation of Village Development amounting to additional Rp. 44,359,152.00, Field Coaching Community as big as additional IDR 14,350,000.00, as well as Field Community Empowerment of additional Rp5,694,000.00. This pattern show partisanship government village For shift shopping from operational government to direction development , coaching community and empowerment public .

From the side financing , revenue financing originate from the Remaining Surplus Calculation Budget (Silpa) for the year previously amounting to Rp20,026,361.62 which is composed of over the Silpa for results taxes and levies Regional budget of Rp17,357,103.00, other income Silpa of Rp1,756,508.62, and ADD Silpa of Rp912,750.00. As for expenditures financing in the form of village capital participation to Village-Owned Enterprises amounting to Rp. 252,400,000.00 or equivalent to 20 percent from Village Fund allocation as arranged in Regulation of the Minister of Home Affairs Number 20 of 2018, so that financing net worth consistent negative Rp232,373,638.38 with a budget surplus . The value of the capital participation equivalent to 150.50 percent from PADes collected in the same year ; if managed with good and productive for results , this capital injection potential become machine producer Village Revenue in the years budget next , although the funding is still sourced from Village Funds and not from strength fiscal village Alone .

From the side efficiency shopping , results evaluation composition spending by the Village Budget Team Subdistrict Masbagik in Table 6 shows that shopping Kesik Village's operational level is at 29.45 percent of total spending so that Still meet the maximum limit of 30 percent set in provision evaluation APBDes , whereas non- operational expenses which include capital expenditure , spending No unexpected , and part shopping goods and services For activity development dominate by 70.55 percent . Structure This signify orientation shopping villages that tend to productive-distributive in the form of development physical and activities society , not just routine government spending , and results stated evaluation in

accordance through the Sub-district Head's Decree Number 88/B3/ Kec ./2025 shows obedience government village on the framework regulations management finance village .

Table 6. Evaluation results composition shopping Kesik Village Budget for 2025

Shopping Type	Total Shopping (Rp)	Shopping Operational (Rp)	Non- Operational Expenditures (Rp)
Shopping Employee	704,955,914.00	658,013,840.00	46,942,074.00
Shopping for Goods and Services	822,058,819.62	5,000,000.00	817,058,819.62
Capital Expenditure	616,355,500.00	0.00	616,355,500.00
Unexpected Shopping	108,000,000.00	0.00	108,000,000.00
AMOUNT	**2,251,370,233.62**	**663,013,840.00**	**1,588,356,393.62**
Composition (%)	**100.00**	**29.45**	**70.55**

Discussion

Analysis results show that independence Kesik Village's fiscal position for the 2025 Fiscal Year is in the very low category with RKF of 6.73 percent , and structure income dominated by DD (50.67 percent) and ADD (39.28 percent) proves that hypothesis that the dominance of transfer funds is pressing level independence fiscal . Findings This in line with Sari and Pramudito (2020) who found influence negative impact of Village Funds on independence finance village , as well as with Yusuf and Lestari (2023) who noted dependence villages in West Nusa Tenggara to DD and ADD above 80 percent with only eight percent an independent village . The position of Kesik Village with 89.95 percent dependence on DD and ADD strengthens proof that phenomenon dependence fiscal villages in NTB are structural , not individual cases in one village .

Hypothesis First about contribution positive Village Revenue to independence supported in a way direction , but size contribution still very small with internal composition dominated by levy village (77.48 percent) and rent assets (20.73 percent), while for results Village-Owned Enterprises only 1.79 percent . Findings This consistent with Fatimah (2022) that the amount of the transfer funds has not been determined Of course effective build true independence , and with Sutrisno and Hasanah (2021) who highlighted role Village-Owned Enterprises as PAD lever . Within the framework theory decentralization Oates' (1972) fiscal theory and Bird's (2011) fiscal transfer theory , findings This confirm the dilemma that is called second theory said : dominant fund transfers of course ensure capacity shopping village , but at the same time form structure oppressive dependency ratio independence , so that function allocation as Musgrave (1959) views it as not yet balanced capacity adequate internal fiscal .

Another interesting finding is existence step government harmonious village with an independence agenda fiscal . Reallocation shopping from field organization government going to field development , empowerment community and development community , as well as village capital participation to Village-Owned Enterprises amounting to Rp. 252,400,000.00,

indicating existence orientation term long For strengthening the economic base village . However Thus , the effectiveness step the new can measured in years budget next through growth for results Village-Owned Enterprises in structure PADes which is currently This only 1.79 percent . The absence of changes on the side income in change The 2025 fiscal year budget also shows that improvement Village Revenue Not yet become an agenda for change budget , considering transfer components based on regulation of course No can changed by the village .

Implications practical from findings This is improvement independence Kesik Village fiscal must done through a completely clear path is at in control village , namely optimization management asset the village that is currently This new contributed 20.73 percent from PADes , increase performance BUMDes which has accept capital participation , arrangement levy legitimate village to remain measurable and impactful on growth internal revenue , as well as utilization for results taxes and levies area . As confirmed Sugiyanto (2020), a capable village increase Village Revenue own level independence more fiscal high and can reduce dependence against DD and ADD. Such strategies need continuity between year budget as well as support coaching from government sub-districts and regencies to achieve 6.73 percent can go up gradually going to category greater independence Good.

CONCLUSION AND SUGGESTIONS

Based on results analysis and discussion , can concluded four thing . First , contribution Village Revenue to structure income The 2025 Kesik Village APBDes is 6.73 percent or Rp. 167,707,500.00 of total income of Rp. 2,490,443,872.00, which is composed of on levy village (77.48 percent), results asset village from management cash land (20.73 percent), and for results BUMDes is only 1.79 percent , so that hypothesis contribution positive Village Revenue supported in a way direction but size Still Far from the ideal. Second , the contribution of DD was 50.67 percent or IDR 1,261,984,000.00 making it source income single the largest in terms of structural pressing level independence fiscal . Third , the ADD contribution was 39.28 percent or Rp978,206,323.00 to strengthen dependence village on transfer, with combined DD and ADD reached 89.95 percent of total income . Fourth , the ratio Independence Kesik Village Fiscal is 6.73 percent is in the very low category , so hypothesis that structure combination PADes , DD, and ADD determine level independence fiscal supported full ; as for change budget reallocate shopping to direction development and empowerment public as well as allocate capital investment in Village-Owned Enterprises amounting to Rp. 252,400,000.00 which is equivalent to 150.50 percent Village Revenue as step strategic strengthening economy local .

Based on conclusion In this regard , it is recommended that the Kesik Village Government focus on increase Village Revenue through optimization performance BUMDes which has accept capital investment , management asset more villages productive , as well as arrangement levy villages to be legitimate , measurable , and have an impact on growth internal revenue , with monitoring for results BUMDes reported in a way transparent every year budget . The Village Consultative Body is advised strengthen supervision on reallocation shopping to direction activity productive and ensure empowerment programs public truly build capacity

economy local , whereas Government East Lombok Regency is recommended strengthen coaching and mentoring management finance villages , in particular facilitation development business village and access financing potential local . For researchers Next , it is recommended do study sequential time with realization data Village Budget a number of year budget for influence PADes , DD, and ADD against independence fiscal can estimated in a way statistics through analysis regression , and add other variables such as performance BUMDes , characteristics leadership village , or participation public .

Study This own necessary limitations become attention in interpret results . Analysis based on documents Village Budget One year budget , namely Year 2025 Budget , so that results nature portrait conditions and not can catch dynamics between year and estimate connection causal in a way statistics ; analyzed data is the budget that has been ratified and amended , not report realization end year ; and study done on one village so that generalization findings limited to similar contexts . Although Thus , all numbers used has verified cross through triangulation between document official who passed the evaluation sub-district and approval Regent , so that belief on accuracy results analysis can maintained

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