



## ACCOUNTABILITY OF VILLAGE FUND MANAGEMENT AS AN EFFORT TO ACCELERATE THE ACHIEVEMENT OF VILLAGE SDGs

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### ABSTRAK

*Pengelolaan dana desa memerlukan pengawasan untuk memastikan akuntabilitas keuangan dan mengurangi potensi penyimpangan. Sesuai Undang-Undang No. 6 Tahun 2014 tentang Desa, Alokasi dana desa sebagai komitmen pemerintah membina masyarakat pedesaan mandiri, progresif, dan demokratis. Desa Giling, Kecamatan Pabelan, Kabupaten Semarang masih mengalami ketidakpatuhan terhadap Peraturan Menteri Dalam Negeri (Permendagri) No. 20 Tahun 2018 serta menghadapi kendala pada BUMDes, terutama dalam penataan organisasi, Formalisasi hukum, dan kepatuhan Prinsip Good Corporate Governance (GCG). Program pengabdian terdiri dari tiga komponen utama: (1) Mengidentifikasi kesenjangan SDGs desa; (2) Memfasilitasi pendaftaran resmi BUMDes untuk memastikan kepatuhan peraturan; dan (3) Menyelenggarakan pelatihan akuntabilitas keuangan dan GCG dalam pengelolaan dana desa. Upaya ini diharapkan meningkatkan kemajuan dalam mencapai SDGs desa, terutama di bidang pemberdayaan ekonomi dan pembangunan berkelanjutan. Hasil Mapping menunjukkan angka 41% pencapaian SDGs Desa. Prioritas tertinggi Tipologi III terkait kesehatan dan Tipologi V terkait pendidikan, serta terendah Tipologi IV terkait lingkungan dan Tipologi VII desa berjejaring. Melalui tata kelola keuangan terstruktur, transformasi hukum BUMDes, dan inisiatif peningkatan kapasitas administrator desa, pengabdian berupaya memperkuat transparansi keuangan, akuntabilitas, dan pemberdayaan ekonomi berkelanjutan desa.*

### ABSTRACT

Village fund management requires oversight to ensure financial accountability and reduce the potential for irregularities. In accordance with Law No. 6 of 2014 on Villages, the allocation of village funds reflects the government's commitment to fostering independent, progressive, and democratic rural communities. Giling Village, Pabelan District, Semarang Regency, continues to face non-compliance with Minister of Home Affairs Regulation (Permendagri) No. 20 of 2018 and encounters challenges within its Village-Owned Enterprise (BUMDes), particularly in organizational structuring, legal formalization, and adherence to Good Corporate Governance (GCG) principles. The community service program consists of three main components: (1) identifying gaps in the Village SDGs; (2) facilitating the official registration of BUMDes to ensure regulatory compliance; and (3) delivering training on financial accountability and GCG in village fund management. These efforts are expected to increase progress in achieving village SDGs, especially in the areas of economic empowerment and sustainable development. Mapping results show that the village has achieved 41% of its SDG indicators. The highest priorities fall under Typology III (health) and Typology V (education), while the lowest priorities are found in Typology IV (environment) and Typology VII (networked village). Through structured financial governance, the legal transformation of BUMDes, and capacity-building initiatives for village administrators, the program aims to strengthen financial transparency, accountability, and sustainable economic empowerment in the village.

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## INTRODUCTION

Accountability functions as a safeguard as well as a driver of performance in village financial governance. Accountability is based on several important dimensions: ensuring public access to clear and comprehensive financial information (UU 6 Tahun 2014, n.d.), enforcing strict and routine oversight of fund allocation and disbursement (Temalagi & Anakotta, 2021), building a steadfast commitment to transparency through consistent financial reporting(3).

The management of village funds requires strong oversight mechanisms to ensure financial integrity and prevent abuse. Accountability is not just a procedural requirement, but a fundamental principle that maintains public trust and strengthens responsible financial management. More specifically, the principle of accountability serves as a safeguard against financial mismanagement by ensuring that the village head reports the use of funds directly to the regent. Accountability is not just about compliance; Accountability encourages responsible governance by requiring that financial resources be used efficiently, fairly, and transparently, with the active participation of the community as a core element. The management of village funds as stipulated in the Regulation of the Minister of Home Affairs No. 20 of 2018 follows a structured financial cycle which includes planning, implementation, administration, reporting, and accountability. The allocation of village funds is a strategic intervention of the Indonesian government to accelerate rural development, as mandated by Law No. 6 of 2014 concerning Villages.(Elnis Gulo & Molinda Kakisina, 2023)(Budiarto et al., 2020)(Asmawati & Basuki, 2019)(7) (8).

Based on the initial observations that have been made to the Giling Village government, the problems that are still faced are related to the management of village funds. Without good management of village funds, it will have an impact on village Sustainability Development Goals (Village SDGs). This lack hinders the progress of villages in achieving the SDGs (9). This situation limits the opportunity for the village government to obtain the necessary resources in running a business and improving the welfare of the village community (10,11).

The most pressing problems identified include: (1) lack of understanding of village administrators and Village-Owned Enterprises (BUMDes) related to village SDGs; (2) lack of knowledge about the legal formalization process of BUMDes; and (3) lack of business management competence among BUMDes administrators. To address these gaps, a community engagement initiative led by faculty members from the Faculty of Economics and Business, Universitas Negeri Semarang, has been designed to provide targeted interventions. This program consists of three main components: (1) identifying village SDGs gaps; (2) facilitate the official registration of BUMDes to ensure compliance with regulations; and (3) holding training sessions on financial accountability and good governance in village fund management. This effort is expected to increase the progress of villages in achieving the SDGs of villages, especially in the fields of economic empowerment and sustainable development.

## METHOD

Based on the challenges faced by the community service partner, namely the Giling

BUMDes, the formulated solution is to implement a community service program for lecturers. This program aims to provide assistance tailored to needs and existing problems, with the following concrete steps:

**a. Mapping Village SDGs**

**Problem:** Lack of understanding among village administrators and BUMDes regarding the urgency of the Village SDGs.

**Target Achieved:** Understanding of Village SDGs

**Output Type:** Mapping the implementation of village SDGs through a self-assessment. This aims to help village administrators understand how to implement village SDGs in accordance with the vision, mission, and needs of village businesses. Identifying gaps in village SDGs will benefit the direction of village development.

**b. Transformation process towards a legally recognized business entity**

**Problem:** Lack of understanding among administrators regarding the process for obtaining BUMDes legality.

**Target Achieved:** Understanding the process for obtaining BUMDes business legality.

**Output Type:** Increased management understanding of the process of managing BUMDes business legality, thus enabling the formation of a legal BUMDes business entity in accordance with applicable regulations.

**c. Training on accountability for village fund management / BUMDes**

**Problem:** Lack of understanding among BUMDes management regarding business management and the principles of good governance.

**Target Achieved:** Ability to apply business management and good governance principles to BUMDes organization.

**Output Type:** Improved BUMDes management skills by implementing business management based on good governance principles.

## RESULTS AND DISCUSSION

The Village Law mandates that the purpose of village development is to improve the welfare of village communities and the quality of human life as well as poverty alleviation through the fulfillment of basic needs, the development of village facilities and infrastructure, the development of local economic potential, and the sustainable use of natural resources and the environment. What is meant by sustainability is village development to meet current needs without sacrificing the fulfillment of the needs of future generations. In order to operationalize the goals of Village development mandated by the Village Law, the results of mapping the use of Village Funds are prioritized to realize 8 (eight) Village typologies and 18 (eighteen) Village SDGs goals as follows:

### I. Villages Without Poverty and Hunger V

Villages with this type have two goals of the Village SDGs, which are as follows

#### a. Village SDGs Number 1 Village Without Poverty

Village SDGs number 1, namely villages without poverty, targets to reduce the poverty rate to reach 0% by 2030. This means that there should be no poor people in the village. Based on the 2005-2025 RPJPN, the problem of poverty is seen in a

multidimensional framework, that poverty is not only an economic problem in the form of low income, but also closely related to other problems including: (i) the vulnerability and vulnerability of people or communities to become poor; (ii) concerns the existence/absence of the fulfillment of basic rights of citizens and the existence / absence of differences in the treatment of a person or community group in living a dignified life. The indicator used to measure the poverty level by the Central Statistics Agency (BPS) uses the concept of the ability to meet basic needs (basic needs approach). So, poverty is seen as an inability from the economic side to meet basic needs for food and not food, which is measured in terms of spending. So, the poor are people who have an average per capita expenditure per month below the poverty line.

To achieve the target of a village without poverty, integrated policies from the central government, local government and village government are needed, such as increasing the income of the poor, ensuring access to basic services and protecting the entire community from all forms of disasters. The targets to achieve the target of 0% poverty in villages by 2030 include, as many as 100% of village people have health insurance cards; persons with disabilities, poor and women heads of families (PEKKA) 100 percent receive assistance to meet basic needs; coverage of health services, childbirth and immunization, contraceptive use, access to drinking water and sanitation for the lowest 40 percent of the lowest-income population; access to education and services; decent housing for low-income residents; as well as the fulfillment of other basic needs.

**Table 1. Village SDGs 1 Village Without Poverty**

No	Indicators	Result	%
1.	The rate of village poverty and extreme poverty in villages reaches 0%	0	
	a. Village poverty rate reaches 0%	0	
	b. Rural extreme poverty rate reaches 0%		
2.	The percentage of villagers participating in SJSN in the Health and Manpower Sector reached 100%		
	a. The percentage of villagers participating in SJSN in the Health Sector reached 100%	0	
	b. The percentage of villagers participating in SJSN in the Manpower Sector reached 100%	0	
3.	Poor families receiving social assistance reach 100%	1	

<b>4. Poor families receive 100% health, education, clean water, and decent housing</b>		
<b>a.</b> Poor individuals receive 100% health care	1	
<b>b.</b> Poor individuals receive 100% elementary education	1	
<b>c.</b> Poor individuals get 100% junior high school education	1	
<b>d.</b> Poor individuals get 100% high school education	0	
<b>e.</b> Poor individuals receive advanced education (D3, S1, S2, etc.) reaching 100%	0	
<b>f.</b> Poor families who use electricity (PLN and Non-PLN) reach 100%	1	
<b>g.</b> Poor families with decent sanitation reach 100%	1	
<b>h.</b> Poor families with decent (subjective) housing reach 100%	0	
<b>i.</b> Poor families with decent housing (objective) reach 100%	0	
<b>5. Poor individuals affected by disasters reached 100%</b>	1	
<b>Total</b>	<b>7</b>	<b>5%</b>

The results of mapping related to the SDGs of Giling Village, Pabelan District (Table 1) show that the total indicators that have been achieved by Giling Village, Pabelan District are 7 indicators (5%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in overcoming poverty in Giling Village, Pabelan District.

The following indicators have been achieved, namely

- Poor families receiving social assistance reach 100%
- Poor individuals receive 100% health care
- Poor individuals receive 100% elementary education

- Poor individuals get 100% junior high school education
- Poor families who use electricity (PLN and Non-PLN) reach 100%
- Poor families with decent sanitation reach 100%
- Poor individuals affected by disasters reached 100%

Meanwhile, the following indicators have not been achieved, namely

- The rate of village poverty and extreme poverty in villages reaches 0%
- Village poverty rate reaches 0%
- Rural extreme poverty rate reaches 0%

- d) The percentage of villagers participating in SJSN in the Health Sector reached 100%
- e) The percentage of villagers participating in SJSN in the Manpower Sector reached 100%
- f) Poor individuals get 100% high school education
- g) Poor individuals receive advanced education (D3, S1, S2, etc.) reaching 100%
- h) Poor families with decent (subjective) housing reach 100%
- i) Poor families with decent housing (objective) reach 100%

**b. Village SDGs Number 2 Villages Without Hunger**

Village SDGs Number 2, namely Villages Without Hunger, targets no hunger in villages,

villages achieve food sovereignty, improve nutrition and promote sustainable agriculture. This goal is in line with Indonesia's development priorities which are enshrined in the priorities of food security and job creation. The second agenda of the Village SDGs aim to end all types of hunger in villages by 2030 and strive to create food security, as well as ensure that everyone has food security that leads to a good and healthy life. Achieving this goal requires improving access to food and increasing agricultural production in a sustainable manner, which includes increasing farmers' productivity and income, developing technology and market access, sustainable food production systems, and adding value to agricultural production.

**Table 2. Village SDGs Number 2 Villages Without Hunger**

No	Indicators	Result	%
1.	The prevalence of malnutrition, thinness, stunting, anemia dropped to 0%	0	
2.	The percentage of babies who get Exclusive Breastfeeding reaches 100%	1	
3.	The existence of food agriculture in each Rukun Tetangga area	0	
<b>Total</b>		<b>1</b>	<b>1%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 2) show that the total indicators that have been achieved by Giling Village, Pabelan District are 1 indicator (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in overcoming health in Giling Village, Pabelan District.

The following indicators have been achieved, namely

- a) The percentage of babies who get Exclusive Breastfeeding reaches 100%

Meanwhile, the following indicators have not been achieved, namely

- a) The prevalence of malnutrition, thinness, stunting, anemia dropped to 0%

- b) The existence of food agriculture in each Rukun Tetangga area

## II. Economic Villages Grow Evenly

Villages with this type have 4 goals of the Village SDGs, which are as follows:

### a. Village SDGs Number 8

#### Equitable Village Economic Growth

Village SDGs Number 8 is intended to achieve economic growth accompanied by equitable distribution of development

results. The steps taken are by creating decent jobs, as well as opening up new economic opportunities for all villagers. Indicators of the success of this goal include the absorption of the labor force into employment; the implementation of village cash labor-intensive that is able to absorb 50 percent of the village workforce; A workplace that provides a sense of security and is equipped with health care facilities.

**Table 3. Village SDGs Number 8 Equitable Village Economic Growth**

No	Indicators	Result	%
1.	Village GDP averages above Rp 30 million	1	
2.	Formal sector workers at least 51%	1	
3.	There is access to formal capital, and MSMEs get access		
	a. There are KUD business credit providers or savings and loan cooperatives available in each RT	0	
	b. Credit facilities are available in each RT	0	
4.	Open unemployment rate 0%	0	
5.	PKTD absorbs >50% of unemployed people in villages	1	
6.	New trained workforce reaches 100%	0	
7.	The workplace has 100% health and safety facilities	0	
8.	Tourists are increasing, and the contribution of tourism reaches 8% of the Village's GDP	0	
<b>Total</b>		<b>3</b>	<b>2%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 3) show that the total indicators that have been achieved by Giling Village, Pabelan District are 3 indicators (2%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in overcoming economic

growth in Giling Village, Pabelan District. The following indicators have been achieved, namely

- Village GDP averages above Rp 30 million
- Formal sector workers at least 51%
- PKTD absorbs >50% of unemployed people in villages

Meanwhile, the following indicators have not been achieved, namely

- a) There is access to formal capital, and MSMEs get access
- b) There are KUD business credit providers or savings and loan cooperatives available in each RT
- c) Credit facilities are available in each RT
- d) Open unemployment rate 0%
- e) New trained workforce reaches 100%
- f) The workplace has 100% health and safety facilities
- g) Tourists are increasing, and the contribution of tourism reaches 8% of the Village's GDP

#### b. Village SDGs Number 9

##### Village Infrastructure and Innovation

##### According to Needs

Village SDGs Number 9, namely village infrastructure and innovation as needed, is

intended to be able to provide physical capital and resources as an important aspect of economic growth. Therefore, to achieve positive economic growth, the reliability of village infrastructure is very decisive. Starting from village road infrastructure, village axis roads, and other infrastructure, which supports the economic activities of villagers, such as infrastructure in the fields of agriculture, fisheries, and other sectors.

In addition to infrastructure, the Village SDGs also suppress the birth of innovations in villages in all fields, such as the economy, public services, and village superior products. Therefore, the Village SDGs use several success indicators that can be carried out by village and supra-village governments, including: reliable road conditions; boat docks/moorings; industrial growth in villages; as well as the contribution of industry to village economic growth.

**Table 4. Village SDGs Number 9 Village Infrastructure and Innovation According to Needs**

No	Indicators	Result	%
1.	The road is in good condition reaching 100%	0	
2.	Boat dock/mooring in good condition reaches 100%	0	
3.	The growth rate of household, small and medium industries is above the growth of Village GDP	1	
4.	The contribution of the processing industry is 8% of the Village's GDP	0	
5.	Industries that pollute the air reach 0%	1	
6.	Village innovations recorded and disseminated reached 100%	0	
<b>Total</b>		<b>2</b>	<b>1%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 4) show that the total indicators that have been

achieved by Giling Village, Pabelan District are 2 indicators (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed



to optimize their role in overcoming village infrastructure and innovation in Giling Village, Pabelan District.

The following indicators have been achieved, namely

- a) The growth rate of household, small and medium industries is above the growth of Village GDP
- b) Industries that pollute the air reach 0%

Meanwhile, the following indicators have not been achieved, namely

- a) The road is in good condition reaching 100%
- b) Boat dock/mooring in good condition reaches 100%
- c) The contribution of the processing industry is 8% of the Village's GDP

- d) Village innovations recorded and disseminated reached 100%

#### b. Village SDGs Number 10

##### Villages Without Gaps

Village SDGs Number 10 is intended to be able to overcome the problem of inequality, both gaps between regions and gaps between people. The existence of a gap is an indicator that the results of economic development of a region or country are not enjoyed equally by various welfare groups. Therefore, Village SDGs number 10 aims to reduce and eliminate these gaps by 2030. For this reason, the success of achieving this goal is measured by the village Gini coefficient; poverty levels in villages; the status of village development; and the civil liberties index in the village.

**Table 5. Village SDGs Number 10 Villages Without Gaps**

No	Indicators	Result	%
1.	The Gini coefficient of the village is below 0.200	0	
2.	Poverty rate 0%	0	
3.	Status of village development A (independent equivalent)	0	
4.	The civil liberties index reaches a score of 100	1	
5.	The number of workers participating in BPJS Employment reached 100%	0	
6.	There is a Perdes/Kades Decree on Migrant Worker Advocacy	0	
<b>Total</b>		<b>1</b>	<b>1%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 5) show that the total indicators that have been achieved by Giling Village, Pabelan District are 1 indicator (1%) out of a total of 155 indicators. Therefore, the

involvement of BUMDes is needed to optimize their role in overcoming village disparities in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) Civil liberties index reaches 100 Industries that pollute the air reach 0%

Meanwhile, the following indicators have not been achieved, namely

- a) The Gini coefficient of the village is below 0.200
- b) Poverty rate 0%
- c) Status of village development A (independent equivalent)
- d) The number of workers participating in BPJS Employment reached 100%
- e) There is a Perdes / Kades Decree on Migrant Worker Advocacy

### c. Village SDGs Number 12

#### Consumption and Production of Environmentally Conscious Villages

Village SDGs Number 12 is Environmentally Conscious Village Consumption and Production which is intended as an effort to reduce the environmental impact caused on the earth through reasonable production and consumption patterns. Economic growth is an important indicator in realizing the welfare of citizens. Nevertheless, the economic growth created must consider sustainability.

Therefore, steps to reduce the ecological footprint are needed by changing the way food and other resources are produced and consumed.

Efficiency in the management of shared natural resources, as well as efforts to reduce toxic waste and pollutants are important targets to achieve this goal. One of them is by encouraging residents, the business world, and consumers to recycle and reduce waste. For this reason, a shift in production and consumption activities is needed to be more sustainable.

A village policy that is conducive and has an environmental preservation perspective is needed. One of them is determined by handling waste and garbage as needed. Proper waste handling supports the creation of sustainable production and consumption patterns. Indicators of the success of the Village SDGs can be seen from village policies that regulate waste management in the business world; the occurrence of efficient use of natural resources; as well as household waste management and business waste management.

**Table 6. Village SDGs Number 12 Consumption and Production of Environmentally Conscious Villages**

No	Indicators	Result	%
1.	There is a Perdes/Decree of the Head of Village on business activities that do not cause pollution and waste management and household waste	1	
2.	Waste processing unit available	0	
	<b>Total</b>	<b>1</b>	<b>1%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 6) show that the total indicators that have been achieved by Giling Village, Pabelan District are 1 indicator (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing the consumption and production of environmentally conscious villages in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) There is a Perdes/Decree of the Head of Village on business activities that do not cause pollution and waste management and household waste

Meanwhile, the following indicators have not been achieved, namely

- a. Waste processing unit available

### III. Health Care Village

Villages with this type have 3 goals of the Village SDGs, which are as follows:

#### a) Village SDGs Number 3 Healthy and Prosperous Villages

Village SDGs Number 3 is a Healthy and Prosperous Village intended to ensure a healthy life of villagers for the realization of welfare. This goal requires the availability of easy access to health services for villagers. Therefore, the village government and supra-village must ensure the availability of: access of villagers to health services; affordable health insurance for villagers; decreased maternal mortality rate (AKI); infant mortality rate (AKB); increased immunization of infants; prevalence of contraceptive use; HIV/AIDS control diseases, tuberculosis, obesity, malaria, leprosy, filariasis (elephant's foot); control of drug abuse, as well as the decline in the birth rate in adolescence.

**Table 7. Village SDGs Number 3 Healthy and Prosperous Villages**

No	Indicators	Result	%
1.	BPJS Kesehatan reaches 100% of the population	0	
2.	Unmet need for health services reaches 0%	0	
3.	The percentage of childbirth in health care facilities and using skilled health workers reaches 100%	1	
4.	Maternal mortality rate per 100 thousand live births reaches 0	1	
5.	Infant mortality rate per 1000 live births reaches 0	1	
6.	Complete basic immunization in infants reaches 100%	1	
7.	The prevalence of HIV, tuberculosis, high blood pressure, obesity, drugs reach 0%	0	
8.	The number of RTs that carry out the elimination of malaria, leprosy, filariasis (elephantiasis) reaches 100%	1	
9.	The percentage of smokers <18 years old reaches 0%	0	
10.	Posyandu that handles mental health in 100% RT	0	

11.	Victims of drug abuse are 100% handled by social rehabilitation homes	0	
12.	Fatalities and serious injuries due to traffic accidents reach 0%	0	
13.	The prevalence of short-term and long-term contraceptive use among married people of productive age (ages 18-49) reached 100%	0	
14.	Birth rate in adolescents aged 15-19 years (age specific fertility rate (ASFR) reaches 0%	0	
15.	Total Fertility Rate (TFR) below 1.5	0	
Total		5	3%

The results of mapping related to the SDGs of Giling Village, Pabelan District (Table 7) show that the total indicators that have been achieved by Giling Village, Pabelan District are 1 indicator (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a healthy and prosperous village in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) The percentage of childbirth in health care facilities and using skilled health workers reaches 100%
- b) Maternal mortality rate per 100 thousand live births reaches 0
- c) Infant mortality rate per 1000 live births reaches 0
- d) Complete basic immunization in infants reaches 100%
- e) The number of RTs that carry out the elimination of malaria, leprosy, filariasis (elephantiasis) reaches 100%

Meanwhile, the following indicators have not been achieved, namely

- a) Waste processing unit available

- b) BPJS Kesehatan reaches 100% of the population
- c) Unmet need for health services reaches 0%
- d) The prevalence of HIV, tuberculosis, high blood pressure, obesity, drugs reach 0%
- e) The percentage of smokers <18 years old reaches 0%
- f) Posyandu that handles mental health in 100% RT
- g) Victims of drug abuse are 100% handled by social rehabilitation homes
- h) Fatalities and serious injuries due to traffic accidents reach 0%
- i) The prevalence of short-term and long-term contraceptive use among married people of productive age (ages 18-49) reached 100%
- j) Birth rate in adolescents aged 15-19 years (age specific fertility rate (ASFR) reaches 0%
- k) Total Fertility Rate (TFR) below 1.5

**b. Village SDGs Number 6 Villages****Worthy of Clean Water and Sanitation**

Village SDGs Number 6, namely Clean Water and Sanitation Decent Villages, is intended so that the fulfillment of basic human needs in the form of clean water and proper sanitation can be provided. The achievement of the Village SDGs goals can be measured from several

things, such as: household access to drinking water and sanitation should reach 100 percent by 2030; the occurrence of efficient drinking water use; and actions to protect and restore ecosystems related to water resources, including mountains, forests, wetlands, rivers, groundwater, and lakes.

**Table 8. Village SDGs Number 6 Villages Worthy of Clean Water and Sanitation**

No	Indicators	Result	%
1.	Access to drinking water and sanitation services should reach 100% of families		
a.	The percentage of families with access to drinking water deserves to reach 100%	1	
b.	The percentage of families with access to sanitation is 100%	0	
2.	Families and industries served by raw water reach 100%	1	
3.	Families and industries that use wastewater and fecal sludge facilities reach 100%	0	
4.	The quality of the water source is colorless, odorless, tasteless throughout the RT	1	
5.	There is a Regional Regulation / Decree of the Head of Village on the use of groundwater, water resource management	0	
6.	Reduction of irrigation water costs in industries for those who apply safe wastewater for agriculture	0	
7.	The availability of the Perdes/Decree of the Head of Environmental Conservation around the river	1	
8.	Information from nearby hydrology and climatology stations is available	0	
9.	Availability of water resources information	1	
10.	Fixed (undiminished) amount of spring water	1	
11.	There are tree planting activities around streams and dredging of rivers and lakes	1	
12.	The water of lakes and rivers is colorless, odorless, tasteless	0	
13.	No barren land and erosion	1	
<b>Total</b>		<b>8</b>	<b>5%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 8) show that the total indicators that have been achieved by Giling Village, Pabelan District are 8 indicators (5%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a village worthy of clean water and sanitation in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) The percentage of families with access to drinking water deserves to reach 100%
- b) Families and industries served by raw water reach 100%
- c) The quality of the water source is colorless, odorless, tasteless throughout the RT
- d) The availability of the Perdes / Decree of the Head of Environmental Conservation around the river
- e) Availability of water resources information
- f) Fixed (undiminished) amount of spring water
- g) There are tree planting activities around streams and dredging of rivers and lakes
- h) No barren land and erosion

Meanwhile, the following indicators have not been achieved, namely

- a) The percentage of families with access to sanitation is 100%
- b) Families and industries that use wastewater and fecal sludge facilities reach 100%
- c) There is a Regional Regulation / Decree of the Head of Village on the use of groundwater, water resource management

- d) Reduction of irrigation water costs in industries for those who apply safe wastewater for agriculture
- e) Information from nearby hydrology and climatology stations is available
- f) The percentage of the presence of unpolluted lake water reaches 100%
- g) The percentage of unpolluted river water reaches 100%

#### **c. Village SDGs Number 11 Safe and Comfortable Village Settlement Area**

Village SDGs Number 11 is a safe and comfortable village settlement area which is one of the goals to meet the needs of settlements as basic human needs that must be met, so that humans can carry out social and economic functions in the midst of society. The fulfillment of the right to settlement requires a decent, clean, safe, and sustainable settlement. The percentage of the number of livable houses in urban areas is more than in rural areas.

The need for livable settlements at affordable prices is often not balanced by the availability of settlements that meet the standards of the infrastructure needed, such as green open spaces, sports fields, places of business and trade, public facilities, sanitation, clean water, and waste management. This goal, until 2030, targets the realization of inclusive, safe, strong, and sustainable villages, with several targets for the achievement of clean and healthy residential areas, the creation of environmental security through non-governmental organizations, and the development of the participation of all parties in village development.

**Table 9. Village SDGs Number 11 Safe and Comfortable Village Settlement Area**

No	Indicators	Result	%
1.	Slum houses reach 0%	0	
2.	Security is carried out at 100% RT	0	
3.	Families, parents, women and disabled users of public transportation modes >50%	0	
4.	Residents moving to cities <15%	1	
5.	Private and community organizations graft for village development	1	
6.	Culture that is 100% preserved	1	
7.	Disaster early warning available	1	
8.	Disaster risk index (IRB) of all RTs reaches 0%	1	
9.	Disaster early warning available	1	
10.	There is 100% waste processing and family waste handling	0	
11.	There is a park/field in the village	1	
<b>Total</b>		<b>7</b>	<b>5%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 9) show that the total indicators that have been achieved by Giling Village, Pabelan District are 7 indicators (5%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a safe and comfortable village residential area in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) Residents moving to cities <15%
- b) Private and community organizations graft for village development
- c) Culture that is 100% preserved
- d) Disaster early warning available
- e) Disaster risk index (IRB) of all RTs reaches 0%

- f) Disaster early warning available
- g) There is a park/field in the village

Meanwhile, the following indicators have not been achieved, namely

- a) Slum houses reach 0%
- b) Security is carried out at 100% RT
- c) Families, parents, women and disabled users of public transportation modes >50%
- d) There is 100% waste processing and family waste handling
- e)

#### **IV. Environmental Care Village**

Villages with this type have 4 goals of the Village SDGs, which are as follows:

- a. Village SDGs Number 7 Clean and Renewable Energy Villages**

Energy is vital for economic drivers and a prerequisite for development. The availability of sufficient and affordable energy can support the fulfillment of basic needs such as food, health services, quality education, which supports quality human development. Through the village electricity strategy with network expansion and the construction of power plants in remote villages, it is aimed at ensuring that the availability of energy can be evenly distributed to remote villages in order to contribute to community income. The provision of supporting infrastructure and technologies to provide clean and efficient energy will be able to spark positive growth

and can contribute to efforts to reduce environmental impact. Potential alternative energy sources that can be developed include hydropower, geothermal, bioenergy, biofuels, solar power, and marine energy.

The Village SDGs ensure that everyone has access to renewable energy. The achievement of this goal until 2030 can be measured by several indicators, including: household electricity consumption in the village reaches a minimum of 1,200 Kwh; households in the village use gas or wood waste for cooking; use of renewable energy mix in villages.

**Table 10. Village SDGs Number 7 Clean and Renewable Energy Villages**

No	Indicators	Result	%
1.	Households that use electricity reach 100%, with a consumption of >1,200 Kwh/capita	0	
2.	Families who use gas or wood waste for cooking reach 100%	1	
3.	Users of renewable energy mix/mix reach 60% of families	0	
4.	Families who use oil for transportation and cooking <50%	1	
<b>Total</b>		<b>2</b>	<b>1%</b>

The results of mapping related to the SDGs of Giling Village, Pabelan District (Table 10) show that the total indicators that have been achieved by Giling Village, Pabelan District are 2 indicators (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a clean and renewable energy

village in Giling Village, Pabelan District. The following indicators have been achieved, namely

- a) Households that use electricity reach 100%, with a consumption of >1,200 Kwh/capita
- b) Users of renewable energy mix/mix reach 60% of families



Meanwhile, the following indicators have not been achieved, namely

- a) Families who use gas or wood waste for cooking reach 100%
- b) Families who use oil for transportation and cooking <50%

**b. Village SDGs Number 13 Climate Change Response Village**

Village SDGs Number 13 is a Climate Change Response Village which is intended to reduce the level of greenhouse gas emissions and CO<sub>2</sub> emissions caused by

deforestation and peat forest fires and the burning of fossil fuels for energy, power plants, industrial sectors, and transportation sectors. Village SDGs number 13 aims to help reduce the impact of global climate change, with several programs that can be carried out by village governments in accordance with their main tasks and functions. The success of achieving this goal can be seen from several indicators, one of which is the disaster risk index in the village.

**Table 11. Village SDGs Number 13 Climate Change Response Village**

No	Indicators	Result	%
1.	The Disaster Risk Index (IRT) reached 0 in all RTs	1	
2.	Disaster risk handling/mitigation covers 100% of the disaster opportunities of each RT	1	
<b>Total</b>		<b>2</b>	<b>1%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 11) show that the total indicators that have been achieved by Giling Village, Pabelan District are 2 indicators (1%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a climate change responsive village in Giling Village, Pabelan District. The following two indicators have been achieved, namely

- a) Disaster Risk Index (IRT) reaches 0 across RT\
- b) Disaster risk handling/mitigation covers 100% of the disaster opportunities of each RT

**c. Village SDGs Number 14**

**Marine Environment Care Village**

Village SDGs Number 14 is a Marine Environment Care village which is intended so that Indonesia's marine environment with a coastline length of 99,093 km and a water area of 6.3 million km<sup>2</sup> as well as the marine area that is the center of the world's marine biodiversity can provide economic and social benefits. Ecologically, the ocean also absorbs 30% of the carbon dioxide produced by humans. However, what is happening now is the continuous destruction of coastal waters due to pollution with an average of 13,000 pieces of plastic waste/km<sup>2</sup> of ocean, ocean

acidification, and the occurrence of overfishing. Therefore, the goal of the SDGs of this Village is to protect the coast and ocean. To measure the success of achieving this goal, the following indicators are used: village

policies related to the protection of marine resources; the occurrence of a reasonable increase in fishing; and there is no illegal fishing.

**Table 12. Village Village SDGs Number 14 Marine Environment Care Village**

No	Indicators	Result	%
1.	There is a Perdes/Decree of the Head of Village on Village Spatial Planning and the Protection of Marine Resources	0	
2.	Fishing increases reasonably (not exploitatively) according to the type of fish	0	
3.	The area of the marine conservation area is at least 33% of the village area	0	
4.	No illegal fishing	0	
<b>Total</b>		<b>0</b>	<b>0%</b>

The results of mapping related to the SDGs of Giling Village, Pabelan District (Table 12) show that the total indicators that have been achieved by Giling Village, Pabelan District are 0 indicators (0%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a climate change responsive village in Giling Village, Pabelan District. The following four indicators have not been achieved, namely

- a. There is a Perdes/Decree of the Head of Village on Village Spatial Planning and the Protection of Marine Resources
- b. Fishing increases reasonably (not exploitatively) according to the type of fish

- c. The area of the marine conservation area is at least 33% of the village area
- d. No illegal fishing

#### **d. Village SDGs Number 15**

##### **Land Environment Care Village**

Village SDGs Number 15 is a village that cares about the land environment that is intended to keep the land safe and productive so that it can ensure the needs of humans to live and produce food now and in the future, as well as to protect natural resources and wildlife. Indicators of the success of achieving this goal include village government policies related to biodiversity conservation efforts; green open land area; and the number of endangered animals.

**Table 13. Village SDGs Number 15 Land Environment Care Village**

No	Indicators	Result	%
1.	There is a Perdes / Kades Decree on biodiversity conservation	0	
2.	The area of open land area is at least 33% of the village area	0	
3.	The area of forest land was damaged and critical land in the forest reached 0%, the use of timber from restored forests	0	
4.	Peatland restoration reaches 100%	0	
5.	Increase in endangered animals >50%	0	
6.	Environmental destroyers who are convicted reach 100%	0	
<b>Total</b>		<b>0</b>	<b>0%</b>

The results of mapping related to the SDGs of Giling Village, Pabelan District (Table 13) show that the total indicators that have been achieved by Giling Village, Pabelan District are 0 indicators (0%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in realizing a village that cares for the land environment in Giling Village, Pabelan District. The following six indicators have not been achieved, namely

- a) There is a Perdes / Kades Decree on biodiversity conservation
- b) The area of open land area is at least 33% of the village area
- c) The area of forest land was damaged and critical land in the forest reached 0%, the use of timber from restored forests
- d) Peatland restoration reaches 100%
- e) Increase in endangered animals >50%
- f) Environmental destroyers who are convicted reach 100%

## **V. Education Care Village**

Villages with this type have 1 goal of the Village SDGs, which are as follows:

### **a. Village SDGs Number 4 Quality Village Education**

Village SDGs Number 4 Quality Village Education Village development seeks to increase income for the village poor, ensure access to basic services for villagers, and protect all villagers from all forms of disasters. To achieve the goal of increasing income for the village poor, the main target of this goal is to improve the quality of village human resources (HR). Education is a form of investment that determines the future of the nation. Education is a requirement for improving the quality and competitiveness of village human resources (HR).

Therefore, the village government together with the village supra must ensure the availability and affordability of quality

educational services for villagers, as well as easy access for villagers to educational services. Therefore, to achieve the SDGs goal of Quality Village Education, what must be done by the village government with the support of the village supra is the access of villagers to accredited educational services; access of villagers to Islamic

boarding school educational institutions; and ensuring the availability of quality and affordable education services for villagers. In addition, this goal focuses on the availability of skills education services for villagers, pre-school education services, non-formal education, and the availability of reading gardens or village libraries.

**Table 14. Village SDGs Number 4 Quality Village Education**

No	Indicators	Result	%
1.	Children's access to SD/MI, JUNIOR HIGH SCHOOL/MTs, high school/MA with a minimum of B accreditation reaches 100%:		
	a. The percentage of families with access to the nearest elementary school/MI reaches 100%	1	
	b. The percentage of families with access to the nearest junior high school/MTs reaches 100%	1	
	c. The percentage of families with access to the nearest high school/MA reaches 100%	1	
2.	Children's access to pesantren reaches 100%	1	
3.	The Gross Participation Rate (APK) of PAUD/TK, SD/MI, Junior High School/MTs, High School/MA reaches 100%:		
	a. The percentage of Gross Participation Rate (APK) of PAUD/TK reaches 100%	1	
	b. The percentage of Gross Participation Rate (APK) for elementary school reaches 100%	1	
	c. The percentage of Gross Participation Rate (APK) of junior high schools/MTs reaches 100%	1	
	d. The percentage of the Gross Participation Rate (APK) of SMA/MA reaches 100%	1	

4.	Pure Participation Rate (APM) of early childhood / kindergarten, elementary / mi, junior high school / MTs, high school / MA for boys and girls reaches 100%:	1	
a.	Pure Participation Rate (APM) of early childhood / kindergarten reaches 100%	1	
b.	Pure Participation Rate (APM) of elementary / middle school reaches 100%	0	
c.	Pure Participation Rate (APM) of SMA/MTs reaches 100%	0	
d.	Pure Participation Rate (APM) of SMA/MA reaches 100%	0	
5.	Latin and non-Latin literacy rates in the population over 15 years old reach 100%	1	
6.	The average length of schooling of the population >20 years reaches 12 years	1	
7.	Community Reading Park or library available	0	
<b>Total</b>		<b>12</b>	<b>8%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 14) show that the total indicators that have been achieved by Giling Village, Pabelan District are 12 indicators (8%) out of a total of 155 indicators. So, the involvement of BUMDes is needed to optimize their role in realizing quality village education in Giling Village, Pabelan District.

Some of the following indicators that have been achieved are

- The percentage of families with access to the nearest elementary school/MI reaches 100%
- The percentage of families with access to the nearest junior high school/MTs reaches 100%
- The percentage of families with access to the nearest high school/MA reaches 100%
- Children's access to pesantren reaches 100%

- The percentage of Gross Participation Rate (APK) of PAUD/TK reaches 100%
- The percentage of Gross Participation Rate (APK) for elementary school reaches 100%
- The percentage of Gross Participation Rate (APK) of junior high schools/MTs reaches 100%
- The percentage of the Gross Participation Rate (APK) of SMA/MA reaches 100%
- Pure Participation Rate (APM) of PAUD/TK reaches 100%
- Pure Participation Rate (APM) of SD/MI reaches 100%
- Latin and non-Latin literacy rates in the population over 15 years old reach 100%
- The average length of schooling of the population >20 years reaches 12 years

Some of the following indicators that have not been achieved are

- a) Pure Participation Rate (APM) of SMP/MTs reaches 100%
- b) Pure Participation Rate (APM) of SMA/MA reaches 100%
- c) Community Reading Park or library available

## VI. Women-Friendly Village

Villages with this type have 1 goal of the Village SDGs, which are as follows:

### a. Village SDGs Number 5 Village Women's Involvement

Village SDGs Number 5 is Village Women's Involvement intended for village governments with the support of various parties to be at the forefront of gender mainstreaming so that by 2030 conditions are created that put all villagers in a fair position, without discrimination against

women in all aspects of life. In addition, there is also the openness of equal opportunities in public affairs for village women. The achievement of the goals of the Village SDGs also requires the elimination of all forms of violence against women and children. Some of the indicators for the achievement of the Village SDGs are the availability of space and opportunities for women's involvement in village government, both as village officials and in the Village Representative Body (BPD); median age of first marriage of females; health services for women, and educational services for women; and women's involvement in the planning and implementation of village development.

**Table 15. Village SDGs Number 5 Village Women's Involvement**

No	Indicators	Result	%
1.	Gender-responsive Kades/Decree supports women's empowerment by at least 30%	0	
2.	There is a Perdes / Decree of the Head of Village that guarantees women to get services, information, and education related to family planning and reproductive health.	0	
3.	The prevalence of cases of violence against girls reaches 0%	1	
4.	Cases of violence against women who receive comprehensive services reach 100%	1	
5.	Median age of first marriage of women (maturity of first marriage age) over 18 years	1	
6.	Birth rate in adolescents aged 15-19 years (age specific fertility rate (ASFR) reaches 0%	0	
7.	The Gross Participation Rate (APK) of SMA/SMK/MA/equivalent reaches 100%	1	

8.	The percentage of women in the Village Consultative Body (BPD) and village apparatus is at least 30%	1	
9.	The percentage of women who attend musdes and participate in village development is at least 30%	1	
10.	The need for family planning reaches 0%, and Couples of Childbearing Age (PUS) understand modern contraceptive methods of at least 4 types	1	
<b>Total</b>		<b>7</b>	<b>5%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 15) show that the total indicators that have been achieved by Giling Village, Pabelan District are 7 indicators (5%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in optimizing the involvement of village women in Giling Village, Pabelan District. Some of the following indicators that have been achieved are

- a) The prevalence of cases of violence against girls reaches 0%
- b) Cases of violence against women who receive comprehensive services reach 100%
- c) Median age of first marriage of women (maturity of first marriage age) over 18 years
- d) The Gross Participation Rate (APK) of SMA/SMK/MA/equivalent reaches 100%
- e) The percentage of women in the Village Consultative Body (BPD) and village apparatus is at least 30%
- f) The percentage of women who attend musdes and participate in village development is at least 30%

- g) The need for family planning reaches 0%, and Couples of Childbearing Age (PUS) understand modern contraceptive methods of at least 4 types

Some of the following indicators that have not been achieved are

- a) Gender-responsive Kades/Decree supports women's empowerment by at least 30%
- b) There is a Perdes/Decree of the Head of Village that guarantees women to get services, information, and education related to family planning and reproductive health.
- c) Birth rate in adolescents aged 15-19 years (age specific fertility rate (ASFR) reaches 0%

## VII. Networked Villages

Villages with this type have 1 goal of the Village SDGs, which are as follows:

### a. Village SDGs Number 17 Partnership for Village Development

Village SDGs Number 17 is the Partnership for Village Development which is intended to revitalize village partnerships because village development will not succeed optimally without the involvement of related parties ranging

from community leaders, youth village movers, women driving the village economy, universities, the business world, supra villages, of course also village officials and the Village Consultative Body (BPD). Partnerships must also be established with other villages, or with sub-districts. Because only with partnerships/cooperation can sustainable development be realized. All sectors need to be improved by utilizing technology and knowledge to create

innovation. Every village needs to carry out an organized and coordinated policy, especially with supra villages, universities and the business world. To measure the achievement of this goal, several achievement indicators are used, including: the existence and form of village cooperation with third parties; the availability of internet networks in the village; village statistics as well as commodities and export activities by villages.

**Table 16. Village SDGs Number 17 Partnership for Village Development**

No	Indicators	Result	%
1.	The ratio of tax revenue to village GDP is above 12% per year	1	
2.	There is cooperation between villages and other villages, third parties, and international institutions	1	
3.	High-speed fixed (wifi) and mobile (mobile) internet networks available	1	
4.	Exported village commodities increase	0	
5.	Information on the social and economic conditions of the village can be accessed by the public	1	
6.	Available annual village statistical data, statistical applications and statistics officers in the village	0	
7.	SDGs data available every year	1	
<b>Total</b>		<b>5</b>	<b>3%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 16) show that the total indicators that have been achieved by Giling Village, Pabelan District are 5 indicators (3%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in optimizing partnerships in village development in Giling Village, Pabelan District.

Some of the following indicators that have been achieved are

- a) The ratio of tax revenue to village GDP is above 12% per year
- b) There is cooperation between villages and other villages, third parties, and international institutions
- c) High-speed fixed (wifi) and mobile (mobile) internet networks available



- d) Information on the social and economic conditions of the village can be accessed by the public
- e) SDGs data available every year

Some of the following indicators that have not been achieved are

- a) Exported village commodities increase
- b) Available annual village statistical data, statistical applications and statistics officers in the village

#### VIII. Cultural Response Village

Villages with this type have 2 goals of the Village SDGs, which are as follows:

##### a. Village SDGs Number 16 Peaceful Village with Justice

Village SDGs Number 16 is a Peaceful Village with Justice which is intended to

realize safe village conditions, so as to ensure that the village government can work fairly and effectively. Therefore, some of the efforts that must be made by the Village Government and Supra Village are to significantly reduce all forms of violence, and find long-term solutions to the conflicts of villagers. So far, the incidence of crime in the village is still quite high. Therefore, the Village SDGs set several targets that must be achieved by 2030: no crime, fights, domestic violence (KDRT), and violence against children; the preservation of the culture of mutual cooperation in the village; increasing the democracy index in villages; and the absence of human trafficking and child labor.

**Table 16. Village SDGs Number 16 Peaceful Village with Justice**

No	Indicators	Result	%
1.	Crime, fights, domestic violence, violence against children reached 0%	1	
2.	Mutual cooperation between residents of different religions, races, and groups	1	
3.	Child labor reaches 0%	1	
4.	Human trafficking reaches 0%	1	
5.	Legal services are available for the poor, the poor who receive legal aid reach 0%	1	
6.	The procurement process of goods and services is open to the public	1	
7.	The accountability report of the Head of Village and financial statements are received in the Musdes	1	
8.	SOTK village government in accordance with applicable regulations	1	
9.	High level of satisfaction with village government services	1	
10.	Women in BPD and village apparatus reach at least 30%	1	

11.	The index of democratic institutions, civil liberties, and political rights reaches 100	1	
12.	100% birth certificate ownership coverage	0	
13.	Handling of complaints of violations due to ethnicity, religion, race, and class reaches 100%	1	
14.	Village planning and financial documents are publicly accessible, provided within a day, and all information complaints are handled	1	
<b>Total</b>		<b>13</b>	<b>8%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 16) show that the total indicators that have been achieved by Giling Village, Pabelan District are 5 indicators (3%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in optimizing partnerships in village development in Giling Village, Pabelan District. Some of the following indicators that have been achieved are

- a) Crime, fights, domestic violence, violence against children reached 0%
- b) Mutual cooperation between residents of different religions, races, and groups
- c) Child labor reaches 0%
- d) Human trafficking reaches 0%
- e) Legal services are available for the poor, the poor who receive legal aid reach 0%
- f) The procurement process of goods and services is open to the public
- g) The accountability report of the Head of Village and financial statements are received in the Musdes
- h) SOTK village government in accordance with applicable regulations
- i) High level of satisfaction with village government services

- j) Women in BPD and village apparatus reach at least 30%
- k) The index of democratic institutions, civil liberties, and political rights reaches 100
- l) Handling of complaints of violations due to ethnicity, religion, race, and class reaches 100%
- m) Village planning and financial documents are publicly accessible, provided within a day, and all information complaints are handled

One of the following indicators that has not been achieved is

- a) 100% birth certificate ownership coverage

#### **b. Village SDGs Number 18 Dynamic Village Institutions and Adaptive Village Culture**

Village SDGs Number 18 is Dynamic Village Institutions and Adaptive Village Culture which is intended to encourage sustainable development through strong village institutions. The Village SDGs strive to maintain local wisdom, as well as revitalize and mobilize all elements of institutions at the village level. Because, the involvement of all elements of the village, the strength and functioning of institutions in the village in the

life of the community, will be a support for the life of diversity in a dynamic village, as well as a driver for the achievement of the SDGs

To achieve the goals of the Village SDGs, several indicators are used, including the sustainability of help and mutual cooperation

activities; the participation of religious leaders in village development activities; the protection of villagers against the weak and orphans; village culture preservation; and solving residents' problems based on a cultural approach.

**Table 17. Village SDGs Number 18 Dynamic Village Institutions and Adaptive Village Culture**

No	Indicators	Result	%
1.	Help activities based on religious teachings	1	
2.	Religious leaders participate in village deliberations (musdes) and the implementation of village development	1	
3.	There are activities to compensate/maintain orphans and the poor	1	
4.	The village government's SOTK is in accordance with applicable laws and regulations	1	
5.	Implementation of musdes at least 4 times a year	1	
6.	Available RPJMDes, RKPDes, APBDes documents	1	
7.	There is a map of village boundaries that has been determined by the regent/mayor	1	
8.	Bumdes/MA accredited at least B	0	
9.	Culture that is preserved reaches 100%, active customary institutions	1	
10.	Solving social problems through a cultural approach >50%	1	
11.	Village assets increase	1	
12.	Village community institutions that participated in the musdes >30%	1	
<b>Total</b>		<b>11</b>	<b>7%</b>

The results of the mapping related to the SDGs of Giling Village, Pabelan District (Table 17) show that the total indicators that have been achieved by Giling Village, Pabelan District are 11 indicators (7%) out of a total of 155 indicators. Therefore, the involvement of BUMDes is needed to optimize their role in optimizing Dynamic Village Institutions and Adaptive Village Culture in Giling

Village, Pabelan District. Some of the following indicators that have been achieved are

- a) Crime, fights, domestic violence
- b) Help activities based on religious teachings
- c) Religious leaders participate in village deliberations (musdes) and the implementation of village development

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>d) There are activities to compensate/maintain orphans and the poor</li> <li>e) The village government's SOTK is in accordance with applicable laws and regulations</li> <li>f) Implementation of musdes at least 4 times a year</li> <li>g) Available RPJMDes, RKPDes, APBDes documents</li> <li>h) There is a map of village boundaries that has been determined by the regent/mayor</li> </ul> | <ul style="list-style-type: none"> <li>i) Culture that is preserved reaches 100%, active customary institutions</li> <li>j) Solving social problems through a cultural approach &gt;50%</li> <li>k) Village assets increase</li> <li>l) Village community institutions that participated in the musdes &gt;30%</li> </ul> <p>One of the following indicators that has not been achieved is</p> <ul style="list-style-type: none"> <li>a) Bumdes/MA accredited at least B</li> </ul> |
|--|---|

**Table 18. Typology of SDGs**

No	Indicators	Result	%
1.	Typology I is Village Without Poverty and Hunger	8	5
2.	Typology II is an Evenly Growing Economic Village	7	5
3.	Typology III is Health Care Village	19	12
4.	Typology IV is Environmental Care Village	4	3
5.	Typology V is Education Care Village	12	8
6.	Typology VI is a Women-Friendly Village	7	5
7.	Typology VII, namely Networked Villages	5	3
<b>Total</b>		<b>62</b>	<b>41%</b>

From the results of the mapping that has been carried out, the main priorities related to the Village SDGs in Giling Village, Pabelan District are

- a) Typology III, namely the Health Care Village, has nineteen indicators that have been achieved, so that the percentage is 12% of the total 155 indicators.

The second priority is

- a) Typology V, namely the Education Care Village, has twelve indicators that have been achieved, so that the percentage is 8% of the total 155 indicators.

The third priority consists of three typologies, namely

- a) Typology I, namely Villages Without Poverty and Hunger, has eight indicators that have been achieved, so that the percentage is 5% of the total 155 indicators.
- b) Typology II, namely the Evenly Growing Economic Village, has seven indicators that have been achieved, so that the percentage is 5% of the total 155 indicators.
- c) Typology VI, namely Women-Friendly Villages, has seven indicators that have

been achieved, so that the percentage is 5% of the total 155 indicators.

The last priority consists of two typologies, namely

- a. Typology IV, namely the Environmental Care Village, has four indicators that have been achieved, so that the percentage is 3% of the total 155 indicators.
- b. Typology VII, namely Networked Villages, has five indicators that have been achieved, so that the percentage is 3% of the total 155 indicators.

A community engagement initiative led by lecturers from the Faculty of Economics and Business, Semarang State University, has been implemented to provide targeted interventions. The program consists of three main components: (1) identifying gaps in village SDGs; (2) facilitating the official registration of village-owned enterprises (BUMDes) to ensure regulatory compliance; and (3) conducting training on financial accountability and good governance in managing village funds. These efforts are expected to improve village progress in achieving the village SDGs, particularly in the areas of economic empowerment and sustainable development (Figure 1 & 2).



Figure 1. Training on financial accountability



Figure 2. Training on good governance

## CONCLUSION

Community service has been carried out on seventeen BUMDes administrators. The community service participants, consisting of lecturers and students from the Faculty of Economics and Business, Semarang State University, have contributed to the community in three stages. First, independent mapping of the village's SDGs to identify development priorities. Second, evaluation of compliance with Home Affairs Ministerial Regulation Number 20 of 2018. Third, community involvement in the form of socialization and technical assistance related to accelerating the achievement of SDGs. In stage 1, the mapping results showed a 41% achievement of the Village SDGs. The highest priority for Typology III related to health, followed by Typology V related to education and the lowest priority for Typology IV related to the environment and Typology VII related to networked villages. In stage 2, legal assistance for BUMDes as a legal entity was provided. While in the third stage, structured financial governance training, BUMDes legal transformation, and village administrator capacity building initiatives were carried out. Community service seeks to strengthen financial

transparency, accountability, and sustainable economic empowerment of the village. Monitoring and evaluation were carried out within a period of 6 months after the implementation of community service. This is expected to measure the impact or outcome of these community service activities, including improvements in the achievement of the Village SDGs. Furthermore, a feasibility study will be conducted on the businesses run by the BUMDes, particularly the flagship businesses in Giling Village, Pabelan District, Semarang Regency, based on the analysis of village potential.

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