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Juridical Study on the Equitable Distribution of General Allocation Funds for Village Funding Assistance in Magetan Regency

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ABSTRACT

This study analyzes the implementation of the additional General Allocation Fund (*DAU*) for village funding assistance in the Magetan Regency, which is distributed equally. The study focuses on the fairness of the budget distribution and the relevance of the allocation to local needs based on a legal perspective. Using a normative approach, this study evaluates the equal distribution policy stipulated in the Minister of Finance Regulation No. 8/2020 and the Magetan Regent Regulation. The analysis results show that the equal distribution policy has weaknesses because it does not fully reflect the specific needs of each village, which has diverse development challenges. This research recommends the application of the principle of proportional justice, where the basic equitable allocation is complemented by an additional component based on indicators of local needs such as population, poverty levels, and infrastructure conditions. This approach is expected to support inclusive and sustainable development and create a balance between the principles of equity and need in budget distribution policies.

KEYWORDS

General Allocation Fund; Village Funding; Magetan Regency



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INTRODUCTION

Regional Original Revenue is one of the sources of income obtained by the district/city local government due to the success of the regional head in developing the potentials within its jurisdiction, in this case, local original revenue includes local taxes, local levies, the results of the management of separated regional assets, and other legal local revenues.¹ The amount of local revenue generated by each region, district/city is different. Small regional own-source revenues are caused by the ability of the regions, districts/cities to develop all sources of their regional income is still small. Therefore, it is necessary to have financial assistance from the central government to help districts/cities where the amount of their original regional income is still small. One of the funds provided by the central government is the general allocation fund.²

The policy on urban village funds emerged after the government responded to a proposal from the Association of Indonesian City Governments (APEKSI) to the government to allocate funds to improve the performance of urban villages because there has been an imbalance with villages that have recently received village fund allocations. In addition, there are regencies that have urban villages and there are municipalities that have villages. There are even cases where a village wants to change its status to become a village to obtain village funding assistance from the central government.

The implementation of autonomy at the provincial level includes authorities across regencies and cities and authorities that are not or have not been implemented by the Regency and City Autonomous Regions as well as authority in other Government fields. Development in Indonesia is driven by dynamics that demand changes on the government side and the citizen side in the future, the government and political leaders in the country are expected to be more democratic and efficient in the development of public resources, effective in carrying out public service functions more responsively and able to develop program policies and laws that can guarantee human rights and social justice. In line with the new expectations of the role, citizens are also expected to become citizens who have awareness of their rights and obligations more informed, have solidarity with others, are willing to actively participate in the administration of public affairs, can deal with the government and other public institutions, not apathetic, and selfless. Citizens as mentioned above mean that there is a change in the pattern of Good Governance.

Government Regulation (PP) No. 17 of 2018 concerning Sub-districts, states that the definition of an urban village is part of the sub-district area as a sub-district device. Meanwhile, urban village finances come from the Regency / City APBD which is allocated as other regional apparatus, government assistance, be it the Provincial Government, Regency / City Government, or assistance from third parties, as well as other legal and non-binding sources. Furthermore, the government realized the demands of the Kelahan by issuing Government Regulation Number 17 of 2018

¹ Yusuf Hafandi & Romandhon, "Pengaruh Pajak Daerah, Hasil Pengelolaan Kekayaan Daerah yang Dipisahkan, Retribusi Daerah, dan Lain-Lain Pendapatan Daerah yang Sah Terhadap Pendapatan Asli Daerah Kabupaten Wonosobo" (2020) 3:2 J Econ Manag Account Technol 182-191.

² Jefri Alfin Sinaga, Elidawaty Purba & Pawan Darasa Panjaitan, "Pengaruh Pendapatan Asli Daerah (PAD), Dana Alokasi Umum (DAU), dan Dana Alokasi Khusus (DAK) Terhadap Pertumbuhan Ekonomi di Kabupaten Simalungun" (2020) 2:1 J Ekon 40-48.



concerning Sub-districts, which included support for local governments in fulfilling budgeting obligations for urban villages through the Additional General Fund Allocation. (BPD) and the community. Article 30 paragraph (1) The Regency / City Regional Government allocates a budget in the regency/city regional revenue and expenditure budget for the development of Village (*Kelurahan*) facilities and infrastructure and community empowerment in the *Kelurahan*. And paragraph (2) The budget allocation as referred to in paragraph (1), is included in the Kecamatan budget in the *Kelurahan* budget section to be utilized by the provisions of laws and regulations.

As the spearhead of community service at the lower level, the role of the village office is very important, because it interacts directly with the community, both in terms of population services and public facility services, it's just that because it is included in the organizational structure of the regional apparatus, the funding obtained by the village is included in the Regency APBD structure, in contrast to villages that have their budget through the Village Fund.³ In terms of the budget received by the *Kelurahan*, hereinafter referred to as DAU Additional *Kelurahan* Funding Assistance, is funding support for the *Kelurahan*, of course, influenced by the overall strength of the APBN for facilities and infrastructure development activities, as stipulated in the Minister of Finance Regulation Number 8 of 2020 concerning Procedures for Distributing Additional General Allocation Funds for the 2020 Fiscal Year, the additional general allocation fund policy for urban villages is expected to encourage the implementation of urban autonomy as well as efforts to empower government at the urban village level specifically in PMK No. 8 of 2020 in Article 6 paragraph (1) letter b:

“The allocation of DAU Additional Village Funding Assistance is distributed to all *Kelurahan* based on the basic allocation and allocations based on the needs and/or performance of the *Kelurahan*”.

That referring to the Article above, the allocation can be distributed based on the needs and/or performance of the *kelurahan*, however, can it be divided evenly because according to Article 6 paragraph (3) PMK No. 8 of 2020 states:

“The allocation ceiling based on needs and/or performance as referred to in paragraph (1) letter b is calculated at a maximum of 50% (fifty percent) of the DAU ceiling for Additional Village Funding Assistance as referred to in Article 2 paragraph (4) by taking into account, among others, population, poverty rate, area, availability of basic services, infrastructure conditions, and transportation/accessibility of each Village or according to Regional policies and priorities”.

From the distribution of the DAU allocation of additional village funding assistance which is divided equally for each village, of course, some problems then arise, because considering the area, population, and population composition in each village are different, so the problems faced in the realization of the DAU budget additional village funding assistance in each village have different problems between one village and another. Therefore, here the author tries to examine and analyze the application of the DAU budget allocation for additional assistance based

³ Fathul Hamdani & Ana Fauzia, “The Authority of the Village Government in the Management of Village Funds during the Covid-19 Pandemic” (2022) 4:1 *Indones J Advocacy Leg Serv* 195–222.



on the finance minister's regulation No. 8 of 2020 and whether it can be divided equally, while in the Magetan regent's regulation, the allocation is equalized.

METHOD

This research uses normative research, normative research methods are research methods that refer to legal norms contained in legislation. Normative research is also referred to as doctrinal research, namely a study that analyzes the law both written in books, as well as the law contained in laws and regulations through the process of analyzing the law.⁴ Based on this method, researchers must conduct a logical study of the applicable legal provisions related to the receipt of additional general allocation funds for assistance in each village. Through this research, it is hoped that legal solutions or recommendations can be found with legal certainty and justice. This research was conducted using a conceptual approach and a statute approach. The conceptual approach is used for juridical concepts relating to the principles of certainty and justice.

RESULT & DISCUSSION

Perspective of Justice in the Distribution of General Fund Allocation Additional Assistance to *Kelurahan* in Magetan Regency

1. Distributive Justice

The principle of distributive justice in the Additional General Allocation Fund (DAU) policy is reflected in the approach of equitable distribution to all villages in the Magetan Regency. Each *kelurahan* receives the same funding allocation regardless of differences in geographical conditions, population, or other levels of need. This approach aims to provide equal treatment to all *kelurahan*, by the concept of basic equality in distributive justice. The main objective of this equitable distribution is to ensure that every *kelurahan* has equal opportunities to improve the quality of public services and support local development. By providing equal access to funds, this policy recognizes the basic right of every *kelurahan* to receive fiscal support from the government. This approach is particularly important as a first step towards bridging the gap between urban villages while creating a level playing field for them to contribute towards achieving broader development goals.

However, this approach can pose challenges when the needs of different neighborhoods are not the same. For example, neighborhoods with larger populations or that face more complex socio-economic issues may require more funding than smaller, more developed neighborhoods. Therefore, distributive justice is often the first step to ensuring that all parties receive the same minimum benefits. A distributive justice approach is a principle that emphasizes the fair and equitable distribution of resources, benefits, and burdens in society, taking into account a variety of relevant factors.⁵ This principle aims to create a social and economic balance that supports shared prosperity, where each individual or group is allocated according to their needs, contributions, or other relevant

⁴ Kristiawanto, *Memahami Penelitian Hukum Normatif* (Jakarta: Prenada Media Group, 2022).

⁵ Nur Komariah et al, *Manajemen Sumber Daya Manusia* (Batam: CV. Rey Media Grafika, 2024).



criteria. In practice, this approach is often applied to reduce social and economic inequality, ensure fair access to basic services such as education, health, and social protection, and promote solidarity among community members. The distributive justice approach is also a cornerstone in public policies, such as the distribution of the state budget, the management of natural resources, and the implementation of social assistance programs, which are oriented toward the needs of vulnerable groups or disadvantaged areas.

With this approach, distribution is not only done to fulfill practical needs but also to strengthen a sense of fairness, increase productivity, and create better relationships between individuals. However, its success is highly dependent on the availability of accurate data, transparency, and mutual agreement on the criteria for what is considered fair distribution.

The distributive justice approach is also a principle used to ensure that the distribution of resources, benefits, and burdens in society is done fairly.⁶ In this context, this approach seeks to ensure that each individual or group receives an allocation that corresponds to their needs, contributions, or other relevant criteria. The following are the main principles of distributive justice:

a. **Equality** is a principle that asserts that every individual has an equal right to share in the distribution of resources, benefits, and burdens, without considering differences in needs, contributions, or other factors.⁷ This principle seeks to create conditions where everyone is treated equally, both in terms of opportunities and outcomes. This approach is often used in situations where fairness is understood as giving an equal share to everyone, regardless of social, or economic background or individual contribution.

In practice, equity is often considered the simplest and most direct way to ensure justice, especially in contexts where all parties have fundamentally equal rights. For example, in a disaster relief distribution program, the same allocation is given to each individual or family, assuming that all parties face similar conditions as a result of the disaster. This reflects the view that everyone has the right to be treated equally as a member of society.

However, an equality approach does not always solve the deeper problems of inequality. In many cases, giving equal shares to all individuals is not enough to achieve true justice, especially when their needs or initial conditions are very different. For example, in education resource allocation, providing the same amount of funding to all schools without regard to the level of need or access gaps may exacerbate inequities, as schools in disadvantaged areas may need more support compared to schools in more developed areas.

Therefore, equality is often part of a broader approach to distributive justice, where it is complemented by considerations of need and contribution. In certain contexts, such as basic rights or early opportunities, equality remains an important cornerstone that ensures that all individuals have an equal footing to thrive. Nonetheless, it is important to understand that equality does not necessarily mean justice, but rather one means to achieve greater

⁶ Heather Leawoods, "Gustav Radbruch: An Extraordinary Legal Philosopher Notes" (2000) 2 *Washingt Univ J Law Policy* 489.

⁷ Nurhayati et al, "Seeking Substantive Justice: The Progressive Spirit of Law on Sexual Violence Crimes" (2023) 23:3 *J Din Huk* 556–572.



justice. This demands a careful evaluation of when and where the principle of equality should be applied purely, or in combination with other principles of fairness.

- b. **Need** is a principle of distributive justice that emphasizes that the distribution of resources should be based on the level of need of an individual or group. In this approach, those with greater needs will receive a larger portion, while those with smaller needs receive a smaller portion. This principle aims to ensure that resources are allocated proportionally, thus addressing inequalities that arise due to differences in initial conditions or access to opportunities. This approach is often applied in the context of social policy, such as budget allocations for health, education, and social assistance programs, where priority is given to groups that are most vulnerable or have urgent needs.

In practice, the need principle allows governments or agencies to focus on poverty alleviation and improving the living conditions of marginalized groups. For example, in food assistance programs, families with low incomes or who face a higher risk of hunger will receive more support than those who are already economically independent. This approach reflects the view that limited resources should be used to have the greatest impact on those who need it most.

However, implementing the principle of need also faces challenges, especially in terms of accurate data collection and transparent distribution management. Determining who is truly in need often requires in-depth evaluation mechanisms, including regular monitoring of social and economic conditions. In addition, this approach must be balanced with strategies that promote self-reliance, so that beneficiaries are not constantly dependent on assistance.

Nonetheless, the principle of need remains one of the core elements in the concept of distributive justice, as it can create a more inclusive and welfare-oriented system. By distributing resources according to need, society not only addresses inequality but also builds the foundation for sustainable social growth.

- c. **Contribution** is a principle of distributive justice that bases the allocation of resources on what an individual or group has given or produced. In this approach, distribution is calculated based on the level of effort, hard work, or tangible contributions that have been made to the community or organization. This principle seeks to reward those who have contributed more, thereby creating incentives to work hard, innovate, and make a positive impact. This approach is often used in economic and labor market contexts, where rewards such as wages, bonuses, or other awards are given according to an individual's achievements or productivity.

In practice, the contribution principle allows for a fair and proportionate reward system. For example, an employee who shows high performance or manages to achieve significant work targets may receive greater compensation compared to his or her peers who contribute less. At the community level, this principle is also used in the sharing of the proceeds of a



joint venture, such as in cooperatives or communities that distribute profits based on the active participation of members.

However, this approach has challenges in implementation, especially in objectively measuring contributions. Some types of contributions, such as emotional labor or domestic work that is often done without pay, may be difficult to measure and recognize in a contribution-based system. In addition, this approach may result in inequality if differences in contributions are due to inequalities in access to opportunities or initial resources.

Nonetheless, the principle of contribution remains relevant as part of distributive justice, especially in contexts that encourage productivity and reward effort. When applied judiciously, this principle can create a balance between rewarding achievers and ensuring that opportunities to contribute remain fairly available to all. As such, contribution-based systems can help promote growth and sustainability, while maintaining a spirit of fairness in the distribution of resources.

- d. **Utility** is the principle of distributive justice that is oriented towards achieving maximum total benefits for society as a whole. This principle emphasizes that the distribution of resources, benefits, or burdens should be arranged in such a way that it has the greatest positive impact, both in terms of social welfare, economic growth, and reducing inequality. This approach is often associated with utilitarianism, a philosophy that focuses on achieving the greatest happiness or satisfaction for the greatest number of people. In this context, priority is given to policies or actions that have the potential to significantly improve people's quality of life.

In practice, the principle of expediency is applied in various public policies, such as budget allocations for infrastructure, education, or health that can provide broad benefits to society. For example, investing in the construction of hospitals or schools in remote areas not only improves access to basic services for people in those areas but also contributes to improved quality of life and long-term productivity. This principle is also often used to design programs that provide collective benefits, such as energy subsidies that reach all levels of society or road construction that facilitates the distribution of goods and services.

However, the expediency approach has its challenges, especially when faced with choices that involve sacrificing a minority of groups for the benefit of the majority. In some cases, this can be unfair to minority or vulnerable groups who may not directly benefit from the distribution. In addition, measuring total benefits is not always easy to do, as it involves various aspects that are subjective, such as the level of happiness or quality of life.

Nonetheless, the principle of expediency remains relevant in efforts to create efficient and sustainable distribution. By considering the greatest positive impact, this approach can help design policies that not only address immediate problems but also build a foundation for shared progress. When applied together with other equity principles, such as need and contribution, expediency can be a powerful tool for creating a more prosperous and harmonious society.



The distributive justice approach is also an important foundation in the planning and implementation of public policies, especially in the distribution of resources that aim to create public welfare fairly.⁸ One example is in the allocation of government funds, such as the General Allocation Fund (DAU) and Special Allocation Fund (DAK). In this context, the principles of need and equity are often used to ensure that areas with greater needs, such as underdeveloped areas or those with minimal infrastructure, receive adequate allocations. In addition, in social assistance programs, this approach is applied by assisting vulnerable groups based on their level of need, for example through food subsidies, direct cash transfers, or health insurance programs. The principle of need allows this policy to be more effective in reducing poverty and improving the welfare of marginalized groups.

The distributive justice approach is also very relevant in the management and sharing of natural resources. In this case, the contribution of resource-producing regions is the main consideration, so that these regions receive proportional benefits from the exploitation of resources in their area. In addition to increasing regional revenues, this approach also provides incentives for more sustainable resource management. Overall, the application of the distributive justice approach aims to reduce social and economic disparities, support the development of underdeveloped regions, and ensure long-term social and economic sustainability.

However, the success of this approach depends on a clear legal framework, accurate data, and transparency in the implementation process. Without an accountable mechanism, the principles of distributive justice risk not being implemented optimally, which can worsen inequality and reduce public trust. Therefore, distributive justice-based policies require careful planning, close monitoring, and active participation from various parties to ensure that resources are managed fairly and contribute to shared prosperity.

2. Proportional Justice

Proportional Justice is a deep concept and is often applied in various social, economic, and legal policies to ensure that the distribution of resources or obligations is done fairly based on the conditions, contributions, or abilities of each individual or group.⁹ This principle is not just about equality in a simple sense, but rather about giving each party what they receive based on what they have given, done, or needed. As such, proportional justice seeks to create a balance, where not only the end result is considered, but also the context and initial contribution of each party in the social, political, and economic system.

Examples of the application of proportional justice can be found in the employment sector, where salaries or rewards are given according to contributions or achievements made. This also applies to various incentive models, such as bonuses or allowances based on certain levels of success or achievement. Employees who contribute more or take on more responsibility will be rewarded more, in recognition of their efforts and achievements. Conversely, those who work with less burden or contribution will receive lower

⁸ M Khusaini, *Keuangan Daerah* (Malang: Universitas Brawijaya Press, 2018).

⁹ Hilda Yuliasuti, "Ekonomi dan Keadilan" (2024) 21 *Etika dan Konsep Manaj Bisnis*.



compensation. This approach aims to encourage productivity and hard work while ensuring that rewards are not given equally without regard to different roles and contributions.

The principle of proportional justice also applies to the distribution of public resources. Governments often use this approach to determine budget allocations to different regions or sectors. For example, regions that face greater economic or social challenges, such as poverty or poor infrastructure, tend to get larger allocations of funds to support development and improvement. On the other hand, regions that are more developed or have more resources may receive smaller allocations. This ensures that budget distribution is directed more towards where the need is greatest, creating a balance in development and reducing inequality between regions.

In the taxation system, proportional justice is evident through the progressive taxation model, where individuals or companies with higher incomes pay higher taxes, while those with lower incomes are taxed less or get tax deductions. This approach is considered fairer as it ensures that each individual or entity contributes according to its ability to pay, reducing the tax burden on the less well-off and preventing greater economic inequality. In addition, this principle is also implemented in various forms of subsidies and social assistance, where more needy groups receive more support to fulfill their basic needs, such as education, health, and housing.

Proportional justice is also important in the context of human rights and the law. In a court of law, for example, proportional justice is used to provide a punishment that is appropriate to the level of guilt or offense committed. The punishment or sanction given should not be more or less than what the offender should receive based on the gravity of their actions. As such, this principle helps to ensure that justice is met in a way that is not only fair but also appropriate to the specific context and circumstances.

While proportional justice is very useful in ensuring fair distribution, the biggest challenge in its application is in determining the right criteria and measures to determine a fair proportion. Different interpretations of what is considered “proportional” or “appropriate” often lead to debate and disagreement, especially when there are different views on individual contributions or needs. Therefore, to achieve effective proportional justice, it is important to have a shared understanding and transparency in establishing fair and objective criteria.

The uniform distribution approach in the allocation of the Supplementary General Allocation Fund (DAU) does have its weaknesses, especially when applied to regions with diverse characteristics, such as the Magetan Regency. With differences in population, level of need, and the complexity of social and economic issues, a uniform distribution may not be proportionally fair. *Kelurahan* in urban areas, for example, tend to have larger populations and face more complex challenges than *kelurahan* in rural areas, which may have different needs. In this context, a uniform apportionment policy may make it more difficult for *kelurahan* who need more budget support to address the problems they face.

Kelurahan with greater needs, such as those with high poverty rates or inadequate basic infrastructure, often require additional funds to address these



issues. However, equal allocations to all *kelurahan* may result in disadvantaged *kelurahan* feeling inadequately accommodated. Conversely, *kelurahan* that are already relatively developed or have better development capacity may feel that the allocations received are not fully utilized optimally, as their needs are already well met. This suggests the need for a more flexible approach, which considers not only equity but also the specific needs of each *kelurahan*.

In addition, the different capacities of urban villages in managing funds also pose a significant challenge to this policy. Sub-districts with better-trained officials and better administrative systems are more likely to be able to absorb and manage the funds effectively.¹⁰ Conversely, a *kelurahan* that lags in terms of financial management capacity may face difficulties in designing and implementing appropriate development programs.¹¹ As a result, even though they have greater needs, the funds received cannot always be used optimally, reducing the effectiveness of the policy.

To address this criticism of equal sharing, the government could consider adjusting the allocation mechanism based on the principle of proportional justice. For example, the initial apportionment could use an equitable formula to ensure all wards receive basic support, but an additional component could be given to those with higher needs based on specific indicators such as poverty rate, population, or infrastructure conditions. This approach not only ensures basic equity but also directs fiscal support more strategically to the wards that need it most, thus creating a balance between distributive justice and proportional justice.

To create a balance between distributive and proportional justice, the local government in Magetan Regency could adopt a combination approach. For example, the government could set the same basic allocation for each *kelurahan* (distributive justice) while adding a variable component based on indicators of the specific needs of each *kelurahan* (proportional justice). This approach not only ensures basic equity but also provides flexibility in meeting different needs.

Magetan Regency has diverse characteristics of urban villages, each of which faces specific development challenges. Urban villages, such as Magetan and Selosari, generally face complex urban problems, such as high population density, the need to improve road infrastructure and public facilities and address social issues such as unemployment and income inequality. These challenges require adequate funding allocations to manage the dynamics of more intensive urban development. In contrast, villages in rural areas require more support to address basic infrastructure accessibility, such as inter-regional connecting roads, clean water availability, and strengthening the local economic sector based on agriculture and MSMEs.

In this context, the equitable distribution of the Additional General Allocation Fund (DAU) is often considered less responsive to the needs of

¹⁰ Ana Sopanah, Reny Kurniwati & Dwi Anggarani, *Pengelolaan Badan Usaha Milik Desa (Bumdes) Dalam Rangka Optimalisasi Pendapatan Asli Desa (Pad) Berbasis Kearifan Lokal* (Surabaya: Scopindo Media Pustaka, 2023).

¹¹ Rahmatullah, *Tingkat Literasi Keuangan Pengelola BUMDES Terhadap Pengembangan Usaha Pada BUMDES Desa Rosoan Kec. Enrekang Kab. Enrekang Universitas Muhammadiyah Parepare, 2024* [unpublished].



different neighborhoods. While the principle of equalization aims to provide equal opportunities for all *kelurahan*, this approach does not fully reflect the reality of different local needs. Urban *kelurahans* may require additional funding to address more complex infrastructure and public service needs, while rural *kelurahans* need sufficient funding to open up access to basic facilities and empower the economic potential of local communities.¹² This suggests the need for a more flexible and needs-based approach to fund allocation.

The Magetan District Government could consider adopting additional policies that balance the principle of equity with priorities based on the specific conditions of each *kelurahan*. One way is to implement a two-stage allocation mechanism. The first stage is an equal basic allocation, where all *kelurahan* receive the same amount of funds as initial support for public service programs. The second stage is an additional allocation that is based on indicators of local needs, such as population, poverty rate, area, and development integrity. With this approach, the government can ensure that neighborhoods with greater needs receive more adequate support.

In addition, it is important for the government to conduct a comprehensive local needs analysis to identify development priorities in each *kelurahan*. This process can involve the active participation of local communities so that development programs funded by the Additional DAU are more relevant to local needs and potential. For example, urban villages may focus on programs to improve transportation infrastructure and health services, while rural villages may focus on projects to improve accessibility and community-based economic empowerment.

By integrating the principles of equity and needs-based prioritization, the Additional DAU allocation in the Magetan District can be more effective in promoting inclusive and sustainable development. This approach not only strengthens equitable access to funds but also provides concrete solutions to disparities in needs between villages. As a result, development at the local level can run more optimally and contribute to reducing socio-economic inequality between regions in the Magetan Regency.

CONCLUSION

From a justice perspective, the distribution of additional General Allocation Fund (DAU) assistance to urban villages in the Magetan Regency should be based on the principle of distribution that is proportional and relevant to the needs of each urban village. The principle of fairness emphasizes an allocation that is not only equitable but also takes into account factors such as the poverty rate, development needs, and fiscal capacity of each *kelurahan* to ensure that the assistance truly addresses existing gaps. If the distribution is only done equitably without taking into account the specific conditions and characteristics of each *kelurahan*, this can neglect the substantive justice aspect and potentially reduce the positive impact of the assistance in promoting inclusive and sustainable development.

¹² Riana Mayasari et al, *Digitalisasi Desa: Pilar Pembangunan Ekonomi Desa* (Pekalongan: Penerbit NEM, 2022).



DECLARATION OF CONFLICTING INTERESTS

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