

Table 1.1 The classification of villages that contributed documents and interviews, and how the interview findings support the research

No	Classification	How
1	Classification of villages contributing documents	Documents provided in full by the subdistrict head and the subdistrict secretary. The researcher comprehensively analyzed this secondary data into five stages of compliance indicators. The evidence includes physical and digital documents regarding the Village Government Work Plan (RKPDs), Payment Request Letters (SPP), General Cash Books, and Budget Implementation Reports (LRA).
2	Data Classification	To gather interview data, the researchers conducted interviews with subdistrict-level officials to obtain the initial data for this research. This was followed by interviews with village heads, village secretaries, and village BPD chairs who faced challenges. These interviews were conducted by the researchers with key informants 1 through 6, and were then supplemented by in-depth follow-up interviews with district-level officials—specifically representatives from the Gresik District Community and Village Empowerment Agency (DPMD)—to validate the data obtained.

Source: Data processed by researcher, 2026.