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Original Article

Analysis of Village Fund Allocation Management in Improving Community Welfare in Watutau Village, Lore Peore Sub-district, Poso District

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Abstract

The government aims to assist villages in achieving independence and self-sufficiency through the allocation of Village Fund. This fund is divided into 30% for the operational expenses of the Village Government and BPD (Village Consultative Body), and 70% for enhancing community empowerment and building the capacity of the Village Government. The objective of this study is to examine how ADD is managed in empowering the community of Watutau village. The research methodology employed is descriptive qualitative research conducted in Watutau Village, Lore Peore Sub-district. Data collection involved triangulation methods including in-depth interviews with village officials and community members, direct field observations, and comprehensive document analysis of village financial records. The findings of the research indicate that some of the Village Fund allocated for community empowerment is utilised for covering the operational costs of the village government and BPD. This allocation disparity (93.42% for governance versus 6.58% for empowerment) contradicts the mandated 30/70 distribution ratio and undermines the fund's primary purpose of fostering community self-sufficiency and development. These results highlight the need for enhanced oversight mechanisms and policy reforms to ensure Village Fund allocation achieves its intended community empowerment objectives.

Keywords: Village Fund Allocation, Financial Management, Community Empowerment, Rural Development, Resource Allocation.

1. Introduction

The Indonesian Minister of Finance's Regulation Number 20 of 2018 focuses on the financial management of villages, with an emphasis on transparency, accountability, and community participation (Annisa et al., 2023). This regulation ensures that village finances are handled in an organized and disciplined manner, which involves various activities such as planning, implementation, administration, reporting, and accountability. The Minister of Finance's Regulation Number 145 of 2023, which deals with the Management of Village Funds, sets out general rules that are applicable for a period exceeding one year (Indonesia, 2023). These regulations encompass the entire process of budgeting, allocation, distribution, administration, accountability, reporting, usage, monitoring, evaluation, and the possible suspension or termination of Village Funds distribution.

The Minister of Finance in Indonesia has set regulations on how village funds are allocated, disbursed, used, monitored, and evaluated (Bawono, 2019). These funds are distributed to each village based on calculations that consider factors such as population,

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poverty rate, area, and geographical difficulty. The weights given to these factors are 25% for population, 35% for poverty rate, 10% for area, and 30% for geographical difficulty. The poverty rate and the level of geographical difficulty of the village are indicated by the village's poverty headcount and the village's IKG (*Indeks Kesulitan Geografis*/Geographic Difficulty Index), respectively (Harmadi et al., 2020).

The implementation of decentralized decision-making in Indonesia has been officially established under Law No. 23/2014 on Regional Government. This legislation empowers local governments with increased authority to oversee various development initiatives and strategic planning in order to promote harmonious growth. Granting extensive regional autonomy allows for more efficient management and utilization of local resources. To prevent any potential abuses or mishandling, stringent monitoring and oversight are essential when delegating such extensive authority.

While autonomy is commonly associated with the regency or municipality level, it is important to recognize that true self-reliance should start at the grassroots level, specifically within the village (Legoh et al., 2024). In the past, village development has mainly relied on funding from the village itself and support from the community, which can be inconsistent in terms of amount and type. The Village Fund Allocation (ADD) is intended to provide a more stable source of funding for villages, leading to their prosperity. However, many regions have yet to include the Village Fund Allocation (ADD) in their budget plans, hindering the progress towards village autonomy. Therefore, it is crucial for all parties to work together to support and promote the empowerment of villages in order to achieve true autonomy (Viantiaraini et al., 2024).

Economic development initiatives are typically viewed as a collective effort by the community to enhance developmental equality by increasing their efforts (Gea & Halawa, 2022). Development is seen as a collaborative effort involving the people, government, and society, with the aim of achieving a harmonious balance of responsibilities.

The main goal of development is to promote economic growth within the community, focusing on job creation, social equity, political stability, and economic progress for the community as a whole (Roseland, 2000). Development is not only seen in terms of physical development, but includes development in the socio-political field or community economic development (Fuseini & Kemp, 2015). Economic advancement is a gradual progression that results in the rise of average income within a society over time. The main goal of economic development is to boost actual national earnings and enhance efficiency. Economic development consistently strives to enhance the well-being of the broader population (Kline & Moretti, 2014).

The ADD provided by the government is part of a strategy aimed at promoting self-sufficiency and independence in villages (Wida et al., 2017). Law No. 6/2014 on Villages outlines the goals of the ADD as:

1. Enhance the management of village affairs to effectively deliver government services, promote development, and support the local community within its jurisdiction.
2. Strengthen the capabilities of village institutions to engage in collaborative development planning, implementation, and oversight based on the resources available in the village.
3. Enhance economic equality, create more jobs, and offer business prospects for the residents of the village.
4. Promote self-reliance among the villagers and support initiatives that enhance community empowerment.

The implementation of rural development should align with the challenges, opportunities, community desires, and established priorities of rural development. The

government's commitment to rural development is reflected in the allocation of a special budget within the Regional Budget (APBD) known as the Village Fund Allocation (ADD). This approach has kickstarted a new era of village decentralisation, starting with the introduction of the Village Fund Allocation.

Poso regent regulation number 6 of 2017 concerning the procedures for allocating village fund allocations for the 2017 fiscal year. The government expects the implementation of the village fund allocation programme to increase community income. Rural development should lead to an increase in the welfare of rural communities. Empowering rural communities involves providing resources and infrastructure to boost their development and strengthen the regional economy. Rural development is complex and interconnected with other sectors beyond rural areas, forming a crucial base for national progress. A significant portion of ADD funds is allocated to cover the operational expenses of village governance bodies, with the majority earmarked for community empowerment and skill enhancement.

Therefore, the level of growth of a village is determined by the government's concern to provide the best services in various fields of life and the community's participation in supporting the efforts made by the government. This research was made as a form of development from previous research conducted by several other researchers. Sumarni (2020)'s research entitled 'The Effect of Village Fund Allocation Management on Improving Community Welfare' shows that village fund management has a positive influence on improving community welfare by 46%. Then Bili and Ra'is (Bili and Rais 2017) also conducted research on the Village Fund entitled 'The Impact of Village Funds on Community Empowerment' which resulted in the Village Fund having an impact on Community Empowerment in Mulyoagung Village. This is indicated by an increase in community empowerment and village infrastructure carried out by holding training activities such as making RAB and engineering designs, training in mushroom cultivation and so on.

2. Literature Review

2.1. Village Fund Allocation

The ADD, also known as the Village Fund Allocation, is a specific amount of money given to villages by the government through the Regional Government. Its primary goal is to speed up development in villages, including infrastructure and human resources. According to Regulation No. 37/2007 from the Ministry of Home Affairs, the ADD aims to achieve certain objectives related to village financial management:

1. Addressing poverty and narrowing the gap between rich and poor
2. Enhancing village-level development planning and budgeting while empowering communities
3. Enhancing the development of rural infrastructure
4. Enhancing the observance of religious and socio-cultural values to bring about social progress
5. Promoting community harmony and lawfulness
6. Enhancing the provision of services to rural communities to support their social and economic endeavors
7. Promoting greater self-sufficiency and communal cooperation within communities
8. Boosting village and community earnings through Village-Owned Enterprises

The government's rules regarding villages, as outlined in Regulation No. 72/2005, define the central and regional financial balance funds as a combination of tax revenue, natural resource revenue sharing funds, and the General Allocation Fund (DAU) minus personnel

expenses. According to the accompanying explanation, 70% of the Village Fund Allocation is designated for community empowerment and development, while the remaining 30% is allocated to the Village Government and Village Consultative Body (BPD). The Village Fund Allocation, hereinafter referred to as ADD, is a fund sourced from the APBD that is allocated with the aim of equalising the financial capacity between villages to fund village needs in the context of governance and the implementation of development and community services. The Village Fund Allocation (ADD) is the acquisition of the village's financial share from the regency which is channeled through the Village Treasury.

ADD management refers to the principle of :

a) The concept of fairness in distributing the Village Fund Allocation involves giving each village an equal share, known as the Minimum Village Fund Allocation (ADDM).
b) The concept of equity in distributing the Village Fund Allocation is based on the Village Weight Value, which is calculated using various factors such as poverty, affordability, basic education, health, and more. This is referred to as the Proportional Village Fund Allocation (ADDP).

In paragraph (2) mentioned above, the balance between equality and fairness principles is described as 60% for ADDM and 40% for ADDP according to Permendagri No. 37/2007 article 20. According to Government Regulation No. 60/2014, Village Funds sourced from the State Budget are funds allocated for villages through the Regional Budget (APBD) of the regency/city to support governance, development projects, community development, and empowerment. Additionally, Article 6 specifies that village funds are first transferred to the regency/city APBD before being transferred to the village APBD.

2.2. Management of Village Fund Allocation

The government introduced Minister of Home Affairs Regulation No. 37/2007 regarding Village Financial Management Guidelines. The purpose of this regulation is to make village financial management more accessible and to avoid any conflicting interpretations. This will enable villages to achieve effective and efficient financial management. Furthermore, it is hoped that good governance in villages will be achieved through transparency, accountability and participation. In order to assist village governments in developing the RPJMDesa and RKP-Village, guidelines need to be established. As a result, Minister of Home Affairs Regulation No. 66/2007 on Village Planning was issued. The regulations concerning planning are aimed at ensuring that the process of creating the APBDesa reflects the decision-making rationale in determining general policies, priorities, resource allocations and distributions through community involvement. The management of the Village Fund Allocation (ADD) must adhere to specific principles:

1) All initiatives supported by the Village Fund Allocation (ADD) are carefully planned, executed, and assessed in a transparent manner, following the ideals of with, by, and for the local community.
2) There is a requirement for all projects to be answerable in terms of administration, technical aspects, and legal matters.
3) The Village Fund Allocation (ADD) is managed with an emphasis on thriftiness, guidance, and supervision.
4) The range of projects eligible for funding through the Village Fund Allocation (ADD) is wide, encompassing improvements to public services, the enhancement of village organizations, and other initiatives identified through village consultations as necessary for the community.

5) It is necessary for the utilization of the Village Fund Allocation (ADD) to be documented in the Village Budget (APBD), with the budgeting process adhering to the prescribed procedures.

Minister of Home Affairs Regulation No. 37/2007 on Village Financial Management Guidelines that:

A. Mechanism for Disbursement and Disbursement of Village Fund Allocation (Article 21) as follows :

1) The budget for the Village Fund allocation in the district/city APBD is designated for the Village Government division.
2) Following a decision made by the Village Head, the Village Government establishes a bank account at a specified bank.
3) A request for the distribution of the Village Fund Allocation is submitted to the Regent by the Village Head.
4) Verification of the application for the Village Fund Allocation is conducted by the Sub-district Assistance Team, supervised by the Head of the Village Government Section at the District Secretariat.
5) The application file for the Village Fund Allocation is then passed on to either the Head of the Finance Section at the District Secretariat, the Head of the Regional Financial Management Section (BPKD), or the Head of the Regional Financial and Asset Management Agency (BPKKAD).
6) The disbursement of the Village Fund Allocation is processed by either the Head of the Finance Section at the Regency Secretariat, the Head of BPKD, or the Head of BPKKAD, transferring the funds directly from the regional treasury to the village account.
7) The disbursement process for the Village Fund Allocation within the APBDesa is conducted gradually, based on the capacity and circumstances of the district/city.

B. Activity Implementers (Article 22)

1) The Village Implementation Team is responsible for carrying out activities funded by the Village Fund Allocation in accordance with the regulations set by the Regent/Mayor.
2) 30% of the Village Fund Allocation budget is allocated for the village government's expenses and staff salaries, while 70% is designated for community development projects. Community empowerment expenditures are used for:

a. Village Government

According to Sumpeno (2011), a village is a community where individuals reside together, governed by a self-imposed set of rules and headed by an elected village leader. In accordance with Law No. 72/2005 on Villages, Article 6 outlines the responsibilities of the Village Government in overseeing and managing local affairs based on traditional customs and values within the system of governance in Indonesia.

b. Village Fund Allocation

In line with Government Regulation No. 72/2005 on Villages, the funds allocated to villages from central and regional financial balances are known as the Village Fund Allocation (ADD). The management of ADD is outlined in the Minister of Home Affairs Regulation Number 37 of 2007, where it is described as an essential component of village financial management that encompasses planning, budgeting, administration, reporting, accountability, and monitoring of village finances.

The objective of ADD as outlined in Regulation Number 37 of 2007 by the Ministry of Home Affairs, are:

1) Tackling poverty and reducing inequality.

2) Improving village-level development planning and budgeting and community empowerment.
3) Improving rural infrastructure development.
4) Improve the practice of religious, socio-cultural values in order to realise social improvement.
5) Improving community peace and order.
6) Improving services to village communities in the context of developing social and economic activities.
7) Encouraging an increase in community self-reliance and gotong royong.
8) Increasing village and community income through Village-Owned Enterprises (BUMDesa).

c. Community Empowerment

Sumpeno (2011) defines empowerment as the external elements shaping an order to enable it to develop autonomously. Essentially, this means enhancing the connections within an order or improving its components to promote independent growth. Empowerment seeks to enable an order to reach a state where it can self-sustain. According to Storper (2005), community empowerment aims to support the genuine and complete growth of disadvantaged, impoverished, excluded, and small communities. This involves empowering these groups in terms of social and economic aspects, enabling them to become self-reliant and fulfill their essential needs while also engaging in community progress.

d. Community Welfare

Community welfare is a state of fulfilment of the basic needs of the community both through programmes held and arranged by the government, as well as basic needs that have been met by efforts made by the community. Several factors can be used to evaluate the well-being of a community, such as education levels, health status, income levels, spending habits, and housing conditions. These indicators provide a gauge of a community's prosperity under the ADD programme's standards.

3. Methods

This study took place in the Watutau Village located in the Lore Peore Sub-district. Qualitative research with a descriptive approach was utilised for this study. The data requirements for this research include:

1) Primary data is data obtained directly from respondents who are research samples through field observations and interviews.
2) Secondary Data, namely data obtained through the study of documents and reports and other supporting data related to the research.

The data collection techniques that the author uses in this study are: The data collection techniques that the author uses in this study are:

a. Library research, by studying materials from the literature related to research problems.
b. Field Research (field research), the author goes directly to the object of research to obtain data directly. This is done to obtain strong and accurate data which then becomes material for further analysis in the implementation of the research. To obtain the data referred to above, the author uses 3 (three) data collection techniques, namely observation, interview and documentation. Data analysis techniques used in qualitative research include transcribing interview results, data reduction, analysis, data interpretation and triangulation. From the results of data analysis which can then be drawn conclusions.

4. Results and Discussion

In its use, the Village Fund Allocation (ADD) is divided into two components, namely:

1. The Operational Costs of the Village Government, Village Consultative Body, and Village Community Empowerment Institution consume 30% of the Village Fund Allocation (ADD) received by each village.
2. A majority of 70% of the Village Fund Allocation (ADD) received by each village is directed towards supporting community empowerment initiatives.

Based on the results of research conducted in Watutau Village, on the Analysis of Village Fund Management on improving community welfare in Watutau Village, Lore Peore District, Poso Regency, in this study the authors took data from the results of the allocation of village funds in the 2023 fiscal year.

The following will describe the realisation of the Village Fund Allocation (ADD) in the Village of Lore Peore District based on the 2023 fiscal year.

Table 1. Realisation of Village Fund Allocation in Villages of Lore peore Sub-district for Fiscal Year 2023

No	Description	Total ADD Budget (Rp)	Total realisation of ADD (Rp)	More or Less (Rp)
Village Fund Allocation		Rp. 618.173.863,00	Rp. 618.173.863,00	0,00
1	Field of Village Government Organisation	Rp. 577.523.863,00	Rp. 577.523.863,00	0,00
	a. Fixed Income and Allowances	Rp. 539.333.863,00	Rp. 539.333.863,00	0,00
	b. Village planning organisers	Rp. 38.190.000, 00	Rp. 38.190.000, 00	0,00
2	Community Development Division	Rp. 40.650.000,00	Rp. 40.650.000,00	0,00
	a. LINMAS Organiser	Rp. 1.800.000,00	Rp. 1.800.000,00	0,00
	b. Culture and Religion	Rp. 16.000.000,00	Rp. 16.000.000,00	0,00
	c. Youth organisation	Rp. 14.500.000,00	Rp. 14.500.000,00	0,00
	d. Community Institutions	Rp. 8.350.000,00	Rp. 8.350.000,00	0,00

Based on Table 1, the amount of realisation of the Village Fund Allocation (ADD) in the Village only covers two areas, namely the Village Administration Division of Rp.577,523,863.00 and the Community Development Division of Rp.40,650,000.00 In the realisation of ADD in Watutau Village, the total ADD budget is Rp.618,173,863.00 Meanwhile, some of the Community Development activities in the Village are not funded through the Village Fund Allocation (ADD) but are funded from the Village Fund (DD) which is village transfer income originating from the central or from the State Budget (APBN).

The management of Watutau Village ADD is managed directly by the village government. The village head is responsible for the programme, while the village secretary is the chief executive of the programme. In 2023, the ADD received by Watutau Village was Rp. 618,173,863.00. The process of determining the ADD programme in Watutau Village, through a deliberation process between village officials and community leaders in conveying the aspirations of the people in the village, and in 2023 the hamlets that will manage this ADD are hamlets 1, 2, 3, 4 if the programme has been discussed and compiled, and the funds have

entered the village account, the village apparatus has an Activity Implementation Team (TPK) to make a Payment Order (SPT).

Table 2. Percentage of Village Fund Allocation in 2023

No	Description	Total ADD Budget (Rp)	Total realisation of ADD (Rp)	Percentage of ADD
Village Fund Allocation		Rp. 618.173.863,00	Rp. 618.173.863,00	
1	Field of Village Government Organisation	Rp. 577.523.863,00	Rp. 577.523.863,00	93,42%
	a. Provision of Fixed Income for Village Head	Rp .47.119.680,00	Rp. 47.119.680,00	7,42%
	b. Provision of fixed income and allowances for village officials	Rp. 299.846.240,00	Rp. 299.846.240,00	48,51%
	c. Provision of Social Security for Village Head and Village Apparatus	Rp. 2.179.320,00	Rp. 2.179.320,00	0,35%
	d. Provision of Village Government Operations	Rp. 62.188.623,00	Rp. 62.188.623,00	10,06%
	e. Provision of BPD Allowances	Rp. 43.500.000,00	Rp. 43.500.000,00	7,04%
	f. Provision of BPD Operations	Rp. 500.000,00	Rp. 500.000,00	0,08%
	g. Provision of RT/RW Incentives/Operations	Rp. 84.000.000,00	Rp. 84.000.000,00	13,59%
	h. Organisation of Governance, Planning	Rp. 38.190.000,00	Rp. 38.190.000,00	6,18%
2	Field of Community Development	Rp.40.650.000,00	Rp. 40.650.000,00	6,58%
	a. Sub Division of Peace, Public Order and Protection	Rp. 1.800.000,00	Rp. 1.800.000,00	0,29%
	b. Culture and Religion Sub Division	Rp. 16.000.000,00	Rp. 16.000.000,00	2,59%
	c. Youth and Sports Sub Division	Rp. 14.500.000,00	Rp.14.500.000,00	2,35%
	d. Sub Division of Community Institutionalisation	Rp. 8.350.000,00	Rp. 8.350.000,00	1,35%
	e. PKK Development	Rp. 4.950.000,00	Rp. 4.950.000,00	0,80%

Based on Table 2, the realisation of ADD has not met the specified usage target, which is 30% for government and BPD activities, and 70% for community empowerment activities. While the realisation is greater for government and BPD activities, than for community empowerment activities (93.42% > 6.58%). This is because Watutau Village is a village that is

in the midst of development activities, especially government activities because it is the capital of the Sub-district, so ADD is allocated more for development activities than for empowerment activities. However, although ADD is prioritised for governance activities, it has also been allocated for community empowerment although it has not been fully implemented'.

Part of the interview that researchers conducted on 11 December 2023 in Watutau Village:

a. The opinion of Mr Markos as a Village Official:

"Indeed, we have prepared the village fund allocation plan in accordance with the needs of the community. However, in its realisation, we faced several obstacles. For example, there are programs that must be prioritised immediately so that the allocation of funds cannot be adjusted exactly to the initial planning. We still try to use village funds optimally and transparently, although sometimes we have to adjust to the conditions in the field."

b. The response from Mama Juan as a resident and PKK administrator:

"I feel that the planning process for the allocation of village funds has been quite good. The village government has conducted socialisation and involved us in village meetings. However, in the implementation, I see that there are some programmes that are not in accordance with the plan. For example, there was a budget for irrigation repair that was diverted to other projects. This had an impact on our agricultural activities, which were disrupted. In addition, the evaluation process also lacked broad community involvement. We hope that in the future, the village government can be more transparent and accountable in managing village funds."

c. The opinion of Mr Juan as the Head of Hamlet:

"We see that the village fund allocation (ADD) tends to be used more to finance village government administration activities, such as personnel expenditure, office operations, and various other administrative activities. Indeed, this is necessary to support the running of the village government, but its impact on directly improving the welfare of the community is still not visible."

Analysis of Village Fund Allocation Management in Watutau Village in Fiscal Year 2023

1. Planning

The study findings indicate that the management planning for the allocation of Village Fund in the physical development of Watutau involves community participation and input from community leaders, empowering the community to contribute ideas for development that serves their interests first. This approach has resulted in effective management of the Village Fund in the physical development of Watutau Village.

2. Implementation

Based on the research results, the implementation of ADD management in the physical development of Watutau Village has been carried out well, but its utilisation for community economic empowerment has not been optimal. Most of the village funds are still allocated for basic infrastructure development such as village roads, bridges, and clean water facilities. Meanwhile, community economic empowerment activities such as entrepreneurship training,

business capital assistance, and local product development have not received an adequate portion of the allocation.

3. Business Structuring

According to the findings of the study, the monitoring of ADD administration has been successful and aligned with the planned and implemented activities. The outcomes of this documentation will be communicated to the village leader and residents, ensuring transparency regarding the expenditures involved in the development of Watutau Village, meticulously documented by the local government. That the evidence of this administration makes it very easy for the community to find out whether there is no misappropriation of funds that are so large held or managed by the village government, for the physical development of Watutau Village in order to improve the quality of community empowerment as an appreciation of the government is proof of that.

4. Report and Accountability

According to the findings of the study, a report on the management of ADD in the physical development of Watutau Village has been presented to the community and BPD. The village government is now responsible for all ADD management activities in physical development. The accountability of ADD management in Watutau Village is determined by the results of the activities, which must be reported by the village government to the community and the Poso Regency government. The Watutau Village Government has followed the principle of accountability in managing ADD, incorporating planning, implementation, administration, and reporting. The development and empowerment initiatives align with the desires of the community.

Although the village fund allocation has been received by the village government for several years, its utilisation is still not optimal to improve community economic empowerment. Most of the village fund allocation is still allocated for basic infrastructure development and village administration, such as road repairs, construction of village office buildings, and apparatus operational costs. Meanwhile, community economic empowerment programmes, such as entrepreneurship training, business capital assistance, and local product development, have not received an adequate portion of the budget. As a result, the potential of the local economy has not been maximised and most villagers still have low incomes. This condition is caused by several factors, among others:

1. Limited village government capacity in participatory village fund planning and budgeting that is responsive to community needs.
2. Low understanding of village apparatus regarding the use of village funds in accordance with village development priorities.
3. Low community involvement in decision-making processes related to the allocation of village funds.

To optimise the utilisation of village funds, village governments need to improve the capacity of their officials in participatory planning, budgeting, and monitoring. In addition, community involvement in the decision-making process of village fund allocation also needs to be strengthened to suit local needs and potentials. Thus, village funds can be optimally utilised to improve the economic empowerment and welfare of village communities.

5. Conclusion

The management of the Village Fund Allocation (ADD) in Watutau Village in its realisation of ADD has not met the specified usage targets, namely 30% for government and BPD activities, and 70% for community empowerment activities. While the realisation is greater for government and BPD activities, than for community empowerment activities. This is because Watutau Village is a village that is in the midst of development activities, especially government activities, as it is the capital of the sub-district, so ADD is allocated more for development activities than for empowerment activities. However, although ADD is prioritised for governance activities, it has also been allocated for community empowerment although it has not been fully implemented.

To improve the management of village fund allocations, several key suggestions can be implemented. First, expanding community participation in both the planning and monitoring processes is essential. This can be supported by enhancing transparency through the use of information technology, ensuring that all stakeholders have access to relevant data and decision-making processes. Secondly, it is important to enhance the skills of village leaders through specific training courses that concentrate on managing funds effectively, in addition to establishing consistent monitoring and evaluation methods to guarantee funds are utilised efficiently and for their intended reasons. Furthermore, incorporating digital resources and technology can greatly enhance the effectiveness and openness of managing village funds, which will aid in creating a stronger and more responsible system. By adopting these measures, it is hoped that village fund allocations will be managed more effectively, ultimately fulfilling the basic needs of local communities and supporting sustainable rural development.

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