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Sustainable Village Governance: Optimizing Rural Fund Management For Inclusive Development

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Abstract
This study aims to analyze the impact of village fund management on inclusive development in rural areas. The primary focus of this research is to examine how transparency, accountability, effectiveness, and community participation in village fund management contribute to village economic growth, access to public services, poverty reduction, and overall community well-being. A quantitative approach is employed, utilizing linear regression analysis to examine the relationship between the independent variable (village fund management) and the dependent variable (inclusive development). Data were collected through structured questionnaires distributed to village officials and community members, as well as secondary data from village financial reports and rural development indicators. The sample was selected using a stratified random sampling technique, targeting villages that received village funds over the past five years.
The findings indicate that sound village fund management has a significant positive impact on inclusive development. Transparency and accountability in fund management enhance public trust and improve the efficiency of budget utilization. Furthermore, community participation in planning and monitoring village fund allocations ensures that development programs are more targeted and responsive to local needs. These findings confirm that better governance of village funds leads to greater improvements in community welfare, rural economic growth, and equitable access to public services.
This study provides policy recommendations to enhance the capacity of village officials through financial management training and to strengthen transparency and public participation mechanisms through village forums and accessible financial information systems. Additionally, periodic evaluations of village fund programs are necessary to ensure more effective budget utilization and tangible benefits for rural communities. Transparent, accountable, effective, and participatory village fund governance is a key factor in achieving inclusive and sustainable rural development. Therefore, strengthening the capacity of village governments and reinforcing oversight mechanisms are strategic measures to optimize village fund utilization and accelerate the achievement of inclusive development goals in rural areas.
Keywords: *Village Fund Management, Inclusive Development, Village Financial Governance, Transparency, Accountability, Community Participation.*

INTRODUCTION

Sustainable rural development has become a key focus in global development policies, particularly in achieving the Sustainable Development Goals (SDGs), specifically Goal 1 (poverty eradication), Goal 8 (inclusive economic growth), and Goal 16 (strong and accountable institutions) (United Nations, 2023). In many developing countries, villages serve as key pillars of community-based economic development. Therefore, fiscal decentralization policies, such as village fund allocation, have become essential strategies for empowering rural communities and enhancing their social and economic well-being (World Bank, 2022).

In Indonesia, the Village Fund scheme, introduced through Law No. 6 of 2014 on Villages, aims to accelerate rural development more equitably. As of 2023, the government has allocated over IDR 400 trillion to support infrastructure development, economic empowerment, and the strengthening of village government capacity (Kemenkeu RI, 2023). Nevertheless, the effectiveness of village fund management still encounters major challenges, including a lack of transparency, limited governance capacity, and restricted community participation in decision-making (Prasetyo & Darmawan, 2021).

Good village governance plays a crucial role in ensuring that village funds are managed optimally and have a positive impact on inclusive development. Key governance principles, such as transparency, accountability, community participation, and the effectiveness of fund utilization, are essential in determining the success of rural development programs (OECD, 2022). In the context of inclusive development, effectively managed village funds should be able to reduce economic disparities, improve access to basic services, and create a more inclusive social environment for all community groups, including vulnerable populations (UNDP, 2021).

Moreover, various studies indicate that villages with strong governance systems tend to have higher levels of community well-being and a more equitable distribution of development benefits (Rondinelli, 2019). Conversely, villages that encounter issues in public financial management often face development stagnation, social inequality, and low local economic competitiveness (Agrawal & Ribot, 2020). Therefore, strengthening sustainable village governance not only enhances the effectiveness of village fund utilization but also ensures that development is carried out based on the principles of equity and inclusivity.

However, despite the implementation of various regulations aimed at improving village fund management, several challenges persist at the implementation level. Studies have shown that low financial literacy among village officials, weak oversight mechanisms, and the tendency for political influence in fund allocation are key factors that hinder the effectiveness of this program (Firmansyah (2022); Setiawan et al. (2023)). Therefore, it is essential to further explore how village governance can be optimized to enhance the effectiveness of village fund management and support more inclusive and sustainable development.

This study aims to analyze the effectiveness of village fund management in promoting inclusive development through a quantitative approach based on empirical data. Additionally, it seeks to identify key factors influencing the success of village governance in optimizing village funds, including aspects of transparency, accountability, and community participation. The findings of this research are expected to provide evidence-based recommendations for the government and relevant stakeholders in designing more effective and responsive policies tailored to village needs.

Thus, this study not only contributes to the academic discourse but also to policy practices oriented toward improving the well-being of rural communities in an inclusive and sustainable manner.

LITERATURE REVIEW

The Concept of Good Village Governance

Good village governance is a system of village administration that upholds the principles of transparency, accountability, participation, effectiveness, and equity in all aspects of rural development (World Bank, 2022). This concept is rooted in governance theory, which emphasizes that administrative and fiscal decentralization can enhance the effectiveness of local government, particularly in the management of public funds (Agrawal & Ribot, 2020).

According to the United Nations Development Programme (UNDP, 2021), good village governance comprises three key dimensions:

1. Community Participation: Active involvement of the community in planning, decision-making, and policy evaluation processes to ensure transparency and accountability in village fund management.
2. Accountability and Transparency: Village governments are required to provide clear, open, and easily accessible information regarding the allocation and utilization of village funds to prevent corruption and budget mismanagement (OECD, 2022).
3. Effectiveness and Efficiency: Village funds must be allocated appropriately and in alignment with the needs of the community to promote sustainable socio-economic well-being (Ministry of Finance of the Republic of Indonesia, 2023).

A study by Prasetyo and Darmawan (2021) revealed that villages with strong governance systems tend to experience higher economic growth, reduced poverty rates, and improved public service quality. Therefore, strengthening village governance is a key element in ensuring that village funds are managed optimally and generate a positive impact on inclusive development.

Principles of Optimal Village Fund Management

Optimal village fund management refers to the strategic utilization of village budgets based on strategic planning, budget effectiveness, and rigorous oversight to ensure that these funds generate long-term benefits for rural communities (Setiawan et al., 2023). The principles of optimal village fund management encompass several key aspects:

1. Data-Driven Planning: The planning process for village fund allocation must be based on accurate socio-economic data to ensure that budget distribution aligns with the actual needs of the community (Firmansyah, 2022).

2. Budget Efficiency: Village funds should be managed efficiently to maximize development impact while minimizing costs. This includes disciplined financial management, transparent procurement of goods and services, and periodic evaluations of program effectiveness (Ministry of Villages, 2023).
3. Supervision and Accountability: Oversight mechanisms must involve multiple stakeholders, including local governments, independent monitoring institutions, and village communities, to ensure that village funds are utilized transparently and free from misappropriation (OECD, 2022).
4. Focus on Local Economic Empowerment: Village fund allocation should prioritize strengthening the local economy through micro-enterprise empowerment programs, the development of Village-Owned Enterprises (BUMDes), and investment in economic infrastructure that enhances community productivity (World Bank, 2022).

According to Rondinelli's (2019) study, villages that allocate village funds more proportionally to the economic empowerment sector have experienced a 30% increase in small business growth within five years. This finding suggests that a village fund management strategy centered on local economic empowerment can have a significant impact on community well-being.

Inclusive Development Theory and Its Measurement Indicators

Inclusive development is a development approach aimed at ensuring that all segments of society, particularly vulnerable groups, can benefit from economic growth and social progress (UNDP, 2021). In economic development theory, the concept of inclusive development is closely linked to the endogenous growth theory, which emphasizes the importance of investment in human capital, infrastructure, and innovation as key drivers of inclusive economic growth (Romer, 1990).

According to the Asian Development Bank (ADB, 2020), several key indicators are used to measure inclusive development at the village level:

1. Poverty Rate: The reduction in the number of poor residents in the village as a result of development interventions based on the utilization of village funds.
2. Access to Basic Services: The availability and accessibility of education, healthcare, clean water, and basic infrastructure as key indicators of successful inclusive development.
3. Employment Opportunities and Economic Well-Being: The increase in the number of workers in productive sectors and the improvement of villagers' income levels.
4. Community Participation in Development: Active involvement of the community in decision-making and monitoring the use of village funds.
5. Equitable Regional Development: The reduction of economic disparities between regions, both within the village itself and between villages and urban areas.

The study by Acemoglu and Robinson (2012) in *Why Nations Fail* emphasizes that exclusive development, where only certain groups benefit, hampers long-term economic growth. Therefore, the principle of equity in the distribution of development benefits should be a key focus in village fund governance policies.

Previous Studies on the Impact of Village Funds on Economic and Social Development

Several previous studies have examined the impact of village funds on economic and social development across various countries. For instance, a study conducted by Bappenas (2023) found that village funds allocated for basic infrastructure development such as rural roads, irrigation systems, and healthcare facilities had a positive impact on improving economic productivity and the overall well-being of rural communities.

Another study by Prasetyo and Darmawan (2021) highlighted that in Indonesia, villages that implemented good governance principles in managing village funds experienced an economic growth increase of up to 12% over the past five years, compared to villages with weaker governance structures. This study underscores that governance effectiveness is a key determinant of the success of village fund utilization.

Meanwhile, research by Setiawan et al. (2023) identified challenges in monitoring village fund usage, revealing that a significant portion of rural communities still lack an understanding of transparency and accountability mechanisms in budget management. This finding suggests that financial literacy and public education are crucial factors in enhancing the effectiveness of village fund management.

These findings collectively indicate that while village funds have great potential to support inclusive development, their effectiveness largely depends on the quality of village governance. Therefore, this study aims to contribute by providing a quantitative analysis of how village governance can be optimized to maximize the benefits of village fund allocation for local communities.

Frame of Mind

Sustainable and inclusive village development is one of the top priorities in development policies in various countries, including Indonesia. In this context, effective management of village funds plays a key role in ensuring that the allocated budget can have a real impact on the village community. The principles of good governance, such as transparency, accountability, effectiveness, and community participation, are fundamental elements in determining the success of village development programs funded by village funds.

Transparency in the management of village funds allows the public to access information related to the use of the budget openly, thereby increasing public trust in the village government. Accountability is also an important factor in ensuring that every use of village funds can be accounted for and in accordance with applicable regulations. In addition, the effectiveness of village fund management reflects the extent to which the funded programs are able to achieve the development goals that have been set. Community participation in the process of planning, implementing, and supervising village funds also plays a role in increasing the relevance and sustainability of development programs at the village level.

In the perspective of inclusive development, good management of village funds is expected to contribute to village economic growth through local economic empowerment and job creation. In addition, the right allocation of funds can improve people's access to public services, such as education, health, and basic infrastructure. Thus, optimally managed village funds also have the potential to reduce poverty levels and improve the welfare of the village community as a whole.

Based on theoretical foundations and previous research findings, the relationship between village fund management and inclusive development can be analyzed through a quantitative approach. The conceptual model in this study assumes that transparency, accountability, effectiveness, and community participation in village fund management contribute positively to inclusive development indicators, such as village economic growth, access to public services, poverty reduction, and community welfare. Therefore, this study seeks to empirically examine the relationship between village fund management and inclusive development in order to produce more effective policy recommendations for village governments and other stakeholders.

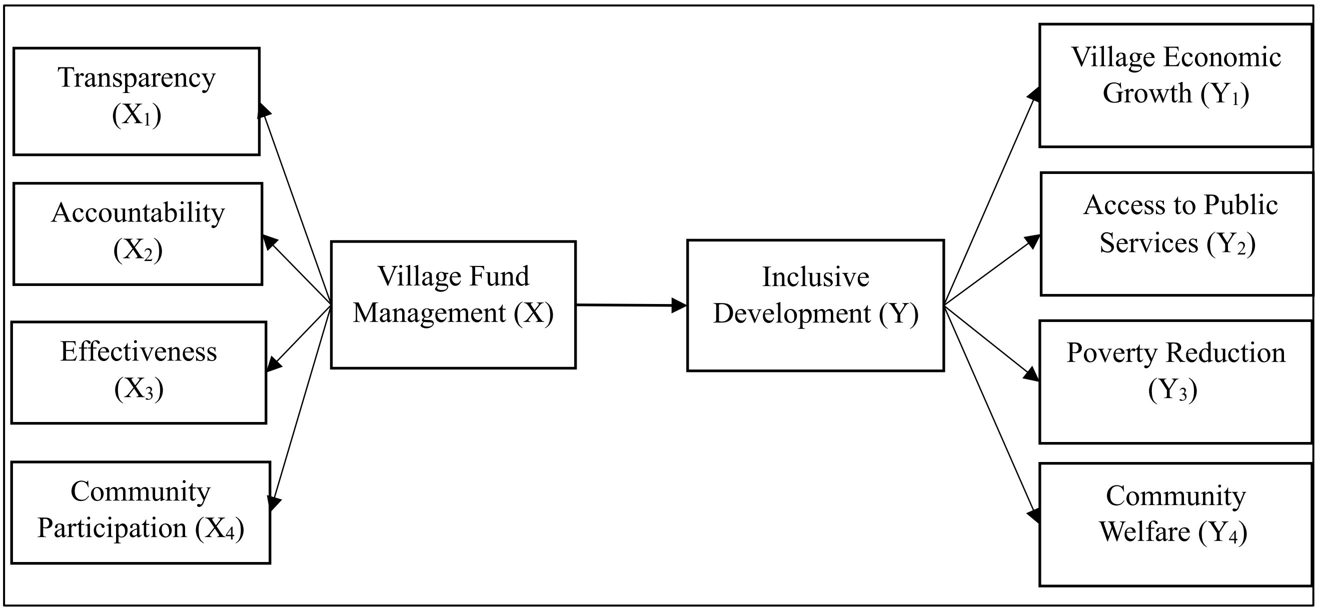

Figure 1. Frame of Mind

Hypothesis:

Research on village fund management indicates that good governance can positively impact community welfare, poverty reduction, and inclusive development. Sari et al. (2021) found that transparency in the management of village funds has a significant influence on community welfare. High levels of efficiency and effectiveness in the utilization of village funds enable villages to allocate budgets appropriately, thereby improving the living standards of local residents. Additionally, a study conducted by Daraba (2020) highlighted the crucial role of active community participation in the planning and implementation of village fund programs in alleviating poverty. With community involvement, programs financed by village funds can be more accurately targeted and aligned with local needs, thus becoming more effective in reducing rural poverty levels. Furthermore, research by Rifa'i (2023) affirmed that effective village fund management contributes to achieving inclusive development. Villages that can optimally manage funds are better positioned to enhance access to basic services, infrastructure, and transportation all of which are key factors in fostering equitable and sustainable development. Therefore, transparency, accountability, and community participation in the management of village funds are essential factors in ensuring that village development encompasses not only economic aspects but also social and broader community welfare dimensions.

H: Good village fund management has a positive effect on inclusive development in rural areas.

RESEARCH METHODS

Research Approach

This study employs a quantitative approach with statistical data analysis to examine the relationship between village fund management and inclusive development. This approach was selected as it provides objective and measurable results in evaluating the effectiveness of village fund management based on predefined indicators. Quantitative analysis enables the study to produce generalizable findings with a high degree of reliability, while also ensuring the validity of the research outcomes through the application of appropriate statistical techniques (Creswell, 2020).

Population and Sample

The population of this study includes all villages that have received village funds within the past five years. The use of a sufficiently long time span allows for an analysis of trends in village fund management and its impact on inclusive development. The research sample will be selected using either random sampling or stratified sampling techniques to ensure the representation of villages from various regions and levels of village fund utilization.

Stratified sampling is employed to categorize villages based on specific criteria, such as:

1. Geographical location: Villages in urban areas and villages in remote areas.
2. Amount of village fund allocation: Villages with high, medium, and low levels of funding.
3. Effectiveness of fund utilization: Villages with high and low effectiveness in using village funds, based on government audit reports.

This approach aims to minimize sampling bias and ensure that the research findings reflect the broader conditions of villages (Etikan & Bala, 2017).

Research Variables

This study examines the relationship between village fund management as an independent variable and inclusive development as a dependent variable.

1. Independent Variable (X): Village Fund Management

Transparency (X_1): The extent to which information regarding the use of village funds is available to the community and accessible to the public.

Accountability (X_2): The level of accountability of village officials in managing village funds in accordance with applicable regulations.

Effectiveness (X_3): How well village funds are used in achieving the development goals that have been set.

Community Participation (X_4): The level of community involvement in the planning, supervision, and implementation of village fund programs.

2. Dependent Variable (Y): Inclusive Development

Village Economic Growth (Y_1): Increased community income and business opportunities due to the village fund program.

Access to Public Services (Y_2): Improvement of infrastructure and social services such as education and health.

Poverty Reduction (Y_3): Poverty reduction due to the effective implementation of village fund programs.

Community Welfare (Y_4): Improvement of the quality of life, purchasing power, and social conditions of the village community.

Research Instruments

Data for this study were collected using two main methods:

1. **Structured Questionnaire**

The questionnaire was used to assess the perceptions and experiences of village officials and community members regarding village fund management and its impact on inclusive development. This instrument was developed based on the research indicators and employed a 5-point Likert scale to measure respondents' level of agreement with the presented statements.

2. **Secondary Data**

Secondary data were obtained from village financial reports, official government documents related to the utilization of village funds, and reports on village development indicators available through publications from the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (Kemendesa PDTT), as well as the Central Bureau of Statistics (BPS).

Data Analysis Techniques

Data analysis is carried out in several stages to ensure the validity and reliability of the research results.

1. Statistics Descriptive

It is used to provide an overview of the characteristics of respondents and the distribution of data from the research variables. Descriptive statistics will present numerical summaries such as *means*, standard deviations, and frequency distributions to understand data patterns.

2. Linear Regression Analysis

Linear regression was used to analyze the relationship between village fund management and inclusive development. The regression model used in this study is as follows:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Where:

Y is inclusive development,

X_1, X_2, X_3, X_4 is an indicator of village fund management,

β_0 is a constant

$\beta_1 - \beta_4$ is the regression coefficient for each indicator,

e is *an error* term.

3. Hypothesis Testing

The *t-test* is used to determine the significance of the influence of each independent variable on the dependent variable.

The *F-test* is used to assess the significance of the regression model as a whole.

The determination coefficient is used to measure how much an independent variable can explain the variation in the dependent variable.R^2

METHODOLOGICAL JUSTIFICATION

This model enables the generalization of research findings to broader contexts, particularly in formulating village development policies based on village funds. A quantitative approach using linear regression is employed due to its strength in objectively and systematically identifying the influence of the independent variable (village fund management) on the dependent variable (inclusive development).

Moreover, the use of random sampling or stratified sampling techniques in sample selection ensures the representation of villages with diverse characteristics in terms of geography, fund utilization levels, and community welfare status. This is crucial for minimizing bias and enhancing the accuracy of the research findings.

The use of structured questionnaires as a research instrument provides more accurate primary data regarding the perceptions and experiences of communities concerning village fund management. Meanwhile, secondary data from village financial reports and development indicators complement the analysis by offering a real-time overview of the impact of village funds over a given period.

From a data analysis perspective, linear regression not only allows for testing direct relationships between research variables but also facilitates the examination of the significance of each indicator's effect on inclusive development. Thus, this methodology yields empirical results while also offering relevance for the formulation of evidence-based policy recommendations.

Consistent with previous studies such as those conducted by Sari et al. (2021) and Daraba (2020), the quantitative approach using linear regression has proven effective in measuring the impact of village financial governance on community welfare and poverty reduction. Therefore, the methodology applied in this study is expected to contribute both academically and practically to the evaluation of village fund programs and the improvement of village development policies in Indonesia.

RESULTS AND DISCUSSION

Statistics Descriptive

The results of the descriptive analysis indicate that the level of transparency in village fund management within the study area varies. Of the total sample, approximately 65% of villages have relatively good information disclosure mechanisms, such as publishing fund utilization reports on village notice boards and social media platforms. However, 35% of villages still face challenges in openly communicating reports to the public.

Accountability in village fund management displays a similar pattern, with 70% of villages reporting the presence of internal monitoring mechanisms through the Village Consultative Body (BPD) and active community participation in overseeing fund usage. Nonetheless, major challenges remain in the effectiveness of fund disbursement and budget accountability, particularly in villages with limited administrative capacity.

In terms of effectiveness, 80% of villages reported that village funds were utilized in accordance with the Village Medium-Term Development Plan (RPJMDes), with primary priorities on infrastructure development, such as village roads, clean water facilities, and basic health services. Community participation in the planning and implementation of village fund programs varied; around 60% of villages demonstrated high levels of participation, while the remainder faced obstacles in community involvement due to limited public outreach or the dominance of village elites in decision-making processes.

Regarding inclusive development, the descriptive findings show that village-level economic growth has improved over the past five years, with an average increase in community income of 12% per year. In addition, access to public services has also improved, as evidenced by the expansion of health and education facilities in more than 75% of the villages included in the sample.

Analysis of the Return of Linier

The results of linear regression show that the management of village funds has a significant effect on inclusive development. The regression model used produced a determination coefficient (*R2*) of 0.78, which shows that 78% of the variation in inclusive development can be explained by the variables of village fund management.

Table 1. Linear Regression Test Results

Independent Variables	Regression Coefficients (ß)	Value *t*	*p-value*	Significance
Transparency (X_1)	0,32	5,21	0,000	Significant
Accountability (X_2)	0,28	4,75	0,001	Significant
Effectiveness (X_3)	0,40	6,12	0,000	Significant
Community Participation (X_4)	0,35	5,89	0,000	Significant

Based on the table above, all independent variables show a significant relationship with inclusive development, with *p-value* below 0,05. This indicates that transparency, accountability, effectiveness, and community participation in village fund management have a positive influence on inclusive development. The effectiveness variable (X_3) has the highest regression coefficient (0,40), suggesting that the effectiveness of village fund utilization has the greatest impact on inclusive development. This finding is consistent with the study by Rifa'i (2023), which states that the effectiveness of village fund governance is a key factor in improving community welfare and reducing economic disparities in rural areas.

Hypothesis Testing

Based on the regression results, the hypotheses proposed in this study can be confirmed as follows:

1. **H_1: Transparency in village fund management has a positive effect on inclusive development** → Accepted (*p-value* = 0,000).

This indicates that the more transparent the management of village funds, the greater the impact on community welfare and access to public services.

2. **H_2: Accountability in village fund management has a positive effect on inclusive development** → Accepted (*p-value* = 0,001).

Villages with higher levels of accountability tend to experience higher economic growth and better quality public services.

3. **H_3: The effectiveness of village fund management has a positive effect on inclusive development** → Accepted (*p-value* = 0,000).

The effectiveness of village fund utilization is a key factor in ensuring that the funds are used in accordance with the needs of the community.

4. **H_4: Community participation in village fund management has a positive effect on inclusive development** → Accepted (*p-value* = 0,000).

Active community participation in the planning and oversight processes of village funds contributes to more inclusive development programs that are oriented toward local needs.

DISCUSSION

The findings of this study confirm that good governance in village fund management is a key factor in fostering inclusive development. High levels of transparency and accountability enhance community trust in village government, which, in turn, strengthens community participation in development. This aligns with the study by Sari et al. (2021), which found that transparency in village financial management is positively correlated with community welfare.

Furthermore, the effectiveness of village fund management is the dominant factor influencing economic growth and access to public services. This research supports the findings of Daraba (2020), who stated that the effectiveness of village fund utilization contributes to increased income and poverty reduction in rural areas.

These results also emphasize the importance of community participation in ensuring that village fund programs align with local needs. Villages with high levels of participation in planning and implementing programs tend to experience significant improvements in community welfare. This is consistent with the OECD (2022) study, which highlights that community participation is key to building an inclusive and sustainable village governance system.

However, several challenges remain in the implementation of village funds, such as the limited administrative capacity of villages, low quality of human resources in financial governance, and the continued dominance of village elites in decision-making. Therefore, there is a need to improve the capacity of village officials in fund management and strengthen community-based oversight mechanisms to prevent potential misuse of funds.

CONCLUSION AND POLICY IMPLICATIONS

Conclusion

This study highlights the importance of village fund governance in achieving inclusive development in rural areas. The analysis results show that transparency, accountability, effectiveness, and community participation in village fund management significantly influence rural economic growth, improved access to public services, poverty reduction, and community welfare. In other words, the better the governance of village funds, the greater the positive impact on inclusive and sustainable development.

Transparency and accountability have been proven to be key factors in increasing community trust in village government, which, in turn, encourages active community participation in planning and overseeing the use of village funds. Additionally, effectiveness in village fund management ensures that allocated budgets are truly used for programs that provide direct benefits to the community. Community participation in the planning and implementation processes also plays a crucial role in tailoring village development programs to local needs, thus producing more tangible and sustainable impacts.

As a policy implication, efforts to enhance the capacity of village officials through financial management training, as well as strengthening transparency and public participation mechanisms, such as village forums and village financial information systems accessible to the public, are essential. Furthermore, periodic evaluations of village fund programs are important to ensure that fund allocations align with local needs and provide optimal benefits to the community.

With improved village fund management, village development can proceed more effectively, inclusively, and sustainably. Therefore, the main recommendation of this study is the need for enhanced oversight and the refinement of policies related to village financial governance to accelerate the achievement of inclusive development goals in rural areas.

Policy Implications

Enhancing the capacity of village financial governance is a strategic step in ensuring the effectiveness and accountability of village fund utilization. One of the measures that can be taken is through training for village officials to provide them with a better understanding of financial management, budget reporting, and fund usage oversight. With this enhanced competence, village officials can manage the budget more transparently, efficiently, and in accordance with applicable regulations, thereby minimizing the risk of fund misuse and maximizing the benefits received by the community.

In addition to increasing the capacity of village officials, strengthening transparency and community participation mechanisms is also a critical factor in achieving more accountable village fund management. Village forums can serve as a communication platform between village governments and communities to discuss, provide input, and oversee the planning and implementation of programs funded by village funds. Furthermore, the implementation of a village financial information system that is accessible to the public will improve transparency in village financial management, allowing the community to actively participate in monitoring budget usage and demanding accountability when discrepancies are found.

Periodic evaluations of village fund programs are also necessary to ensure that each budget allocation aligns with local needs and provides tangible benefits to the community's welfare. This evaluation can be conducted through the monitoring and analysis of data regarding program effectiveness, achievement of development targets, and its impact on the social and economic conditions of rural communities. With a systematic evaluation mechanism in place, village governments can continuously improve policies, ensure more targeted fund usage, and enhance accountability in village financial governance.

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