



Implementation of A Village Fund Allocation Management for Sustainable Rural Development in Sigaluh Sub-District, Banjarnegara

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Abstract: Village governments are responsible for distributing village funds. This study aims to explain how village funds are managed to achieve sustainable development by allocating them to four sectors: village government, village development, community empowerment, and emergency disaster management. Effectiveness measurement indicators include goal achievement, integration, and adaptation to the results of achievements. Data was obtained from 14 villages in Sigaluh District, Banjarnegara Regency, and a qualitative method was used. The research was conducted through interview methods and literature studies on government reports on the allocation of village funds that each village has implemented. The results showed that the village funds in Sigaluh District were distributed in the four areas based on the community's priority needs that were agreed upon at Musrembang. The priority of the village government administration is to provide more effective and efficient services to the community. Village development focuses on physical and non-physical development, including increasing village road access and providing Posyandu assistance to reduce stunting. The allocation of funds in community empowerment is focused on the agriculture, fisheries, and UMKM sectors to support village food security. Emergency disaster management is focused on handling COVID-19 and disaster mitigation. Local village governments play important and crucial role in sustainable development in rural areas as they control the implementation of various programs. The allocation of village funds in the Sigaluh sub-district is designed to be carried out with the principle of frugality, directed at achieving goals and benefits for the village community, and is well-controlled.

Keywords: Implementation; Village Fund Allocation; Sustainable Village Development.

A. INTRODUCTION

Sustainable rural development refers to activities that aim to promote development in rural areas without causing harm to the environment or endangering the resources that future generations will need. The main challenge in achieving sustainable development is determining the appropriate development criteria or models that will enhance the welfare of rural communities while utilizing the available resources wisely and sustainably. Therefore, it is crucial to consider the

community's needs and the local situations and conditions in any development plan (Sertiawan et al., 2023). Development is a process undertaken to achieve planned growth and change, with a conscious effort toward nation-building (Siagian S. P., 2022). Sustainable development is a community strategy to improve economic welfare while preserving the natural environment. It provides a model for local communities to use all available resources effectively and efficiently.

The success of village development depends not only on the ability of the village government to carry out various programs but also on the level of community participation in executing these development programs (Fansuri et al., 2023). Development involves deliberate changes based on values, norms, and science to move toward a better direction (Mohammad et al., 2023). According to (Muhammad et al., 2023), development is a process that heavily depends on human beings and the social structure of society, as it is associated with cultural change in society. Sustainable rural development focuses on the rural areas and their components. The countryside represents a way of life that is simple, legitimate, and steeped in traditions. Agriculture is the main activity in rural areas and is also affected by development inequalities. As an archipelagic country with diverse cultures and languages, Indonesia is home to many rural areas with rich development potential. Therefore, the development of rural areas is a top priority for the government in achieving national development goals (Jefi et al., 2023).

Developing rural areas is crucial to support national development. It helps achieve fair and equal development, improving rural communities' welfare. As a sub-system of the Indonesian government, the village government manages and regulates their territory, including community interests. To do this effectively, village governments need revenue funds to implement different development programs. Village funds (ADD) are a significant source of income for village development. This budget is financial aid from the central government to village governments. It aims to maintain the financial balance between the central and local governments, especially to benefit the villages. Village governments can use the funds to support various priority programs such as physical development and empowering rural communities (Haryono & Silviana, 2023). The utilization of village funds should cater to the entire community's requirements, including physical and non-physical development, such as empowerment programs that can enhance the welfare of the local populace.

The government has implemented a policy to promote balanced development by empowering villages with autonomous rights to manage their sources of income by allocating village funds for government operational financing and community empowerment. However, in practice, many village funds are not appropriately allocated following their intended purposes, as evidenced by research (Telaumbanua & Ziliwu, 2022). It appears that some of the funds allocated by the village for community development are being utilized to cover the village government's and advisory bodies' operational expenses, which is not in line with the intended purpose of the funds. To properly manage village funds, involving the community in the process is important. However, the quality of human resources and lack of direct supervision by the community can be obstacles to achieving this goal.

Research conducted by (Yadasang, 2023) the utilization of village funds has not been optimal due to the village government's inadequate allocation. This is because the socialization methods used by the village government are still oral, which results in poor understanding among the community. Moreover, village funds are biased towards physical development and have not led to community empowerment. The village government should allocate the village funds to support various development programs and empower rural communities. The allocation process should follow a priority scale to fund the village authority. This research aims to investigate how fund allocation is managed in the Sigaluh Banjarnegara District, with a particular focus on how funds are allocated for village government administration, development implementation, community empowerment, and emergency disaster management. This study aims to bring a new perspective on fund allocation that has not been explored in previous research. The reason for examining the allocation process is that it plays a crucial role in rural development. The village government has complete control over program implementation, and community participation is required as supervisors and partners. We aim to identify ways to make the allocation process more effective and sustainable, leading to better development outcomes in rural areas.

B. METHODOLOGY

This study employs a qualitative descriptive method with a case study approach to examine the allocation of village funds in Sigaluh Banjarnegara District. The research focuses on managing village fund allocations, which include village government administration, development implementation, community empowerment, and emergency disaster management. The study participants were chosen through purposive sampling, specifically, individuals who know the implementation of village fund allocation, such as the Village Head and village assistants in Sigaluh District, along with data from the community. The data was collected using a semi-structured interview with participants in various locations, including sub-district offices and residents' homes. The participants in this study consisted of three categories: village officials as program planners and implementers, village assistants as teachers and supervisors representing the ministry, and local communities as the recipients of program implementation. This study also applies literature reviews to government documents in the form of annual reports related to the implementation of village funds and other relevant scientific articles. The data analysis process begins with systematic preparation and presentation of data after data collection.

C. LITERATUR STUDY

Researchers in this study have employed two concepts to address research problems: village funds and community empowerment. According to Law Number 6 of 2016 regarding Villages, villages can regulate and manage their affairs as they see fit. This means village funds will fund various village government programs based on their needs and priorities. The village fund aims to finance rural community development and empowerment initiatives. Therefore, understanding village fund management at the village government level is crucial and fundamental. This concept

has been used to analyze the allocation of village funds in Sigaluh District based on assessment criteria, including village fund management, village fund output achievements, and physical and non-physical village development results.

Empowerment is closely related to independence, participation, networking, and justice. It is based on the strength of individuals and communities. Community empowerment is essential for sustainable development as it can lead to prosperity and growth in economic, social, and environmental fields. Empowering means awakening people's resources, knowledge, opportunities, and skills to improve their lives and shape their future. Empowerment is a process that involves encouraging, building, and raising awareness of its potential through the allocation of village funds. As administrators of government at the village level, village governments should provide services to the community. To improve the services provided, a concerted effort is needed to strengthen the village government and other related community institutions, such as village consultative bodies. The village administration is a sub-system of the local government administration system, which means that villages have the authority to regulate and take care of the interests of their community (Niswatun, Rukyati, et al., 2023).

It is necessary to understand the latter's authority to establish proper financial relationships between the district-level government and the village government. The village funds serve as a concrete manifestation of these financial relations (Wasi et al., 2023). The village funds are allocated to improve rural community welfare and are managed by the village government. As an institution that carries out service functions within its area, the village government bears a heavy responsibility because village officials are directly connected to the community (Nurwana et al., 2023). Village funds are essential for village development and serve as a primary source of income (Tuti et al., 2021). The allocation of village funds in the Sigaluh sub-district varies based on the needs, typology, and potential of the village area. The budget allocation also differs from one village to another, indicating different development directions between these areas. This fund allocation aims to accelerate village development and promote community independence by addressing various problems quickly and precisely. The allocation is expected to encourage more active community participation in the development planning process as they better understand the issues in their areas (Kasih, 2023).

Village development is a collaborative effort by all components of the village society, working together with the village government in a more integrated manner. The primary objective of allocating village funds to the village development sector is to improve the welfare of rural communities by optimizing the area's potential, which the villagers themselves implement. Through village funds allocation, the development of the village can be seen as a community activity that includes identifying various problems and meeting needs together (Teuku et al., 2023). Efforts to create progress and improve the economy of village areas through active community participation are known as planned village development. The purpose of distributing state budget funds to villages is to prioritize community development and empowerment (Vanviora & Sari, 2023).

D. RESULT AND DISCUSSION

1. Allocation of Village Government Administration

The village government is vital in overseeing all related sectors to facilitate village development. To ensure that the village government can effectively and efficiently carry out its roles and responsibilities, it is essential to enhance and develop the capacity of the village government, including its personnel and supporting facilities. This will enable the village and the community to become active participants in the overall development process rather than just passive recipients of development programs. Banjarnegara Regency has allocated a substantial budget to the village fund, which will be instrumental in supporting rural development programs. This includes the 2022 Sigaluh sub-district ceiling list about allocating village funds.

Table 1. Village Fund Indicative Ceiling for 2022 Sigaluh District

No.	Village Name	Village Fund 2022
1	Bandingan	711.649.000
2	Bojanegara	865.161.000
3	Gembongan	828.815.000
4	Karangmangu	647.768.000
5	Kemiri	674.937.000
6	Penawaren	942.533.000
7	Prigi	946.943.000
8	Pringamba	814.666.000
9	Randegan	672.513.000
10	Sawal	754.763.000
11	Sigaluh	649.456.000
12	Singamerta	717.539.000
13	Tunggara	746.341.000
14	Wanacipta	821.913.000

Source: Research Results, 2022

To effectively exercise their authority, village governments require adequate funding support for village government administration. This funding is necessary to enhance the capacity and quality of services provided. In the Sigaluh District of Banjarnegara, village funds are allocated to government administration in each village, with varying specifications tailored to meet their unique needs. Below is some data related to the allocation of village funds for village government administration:

Table 2. Field of Government Administration

Village	Budget	Program
Bandingan	18.916.179	Pendataan Desa, ATK, Perjalanan Dinas, Belanja Barang Konsumsi
Bojanegara	14.326.050	Operasional Pemerintah Desa, ATK, Alat Rumah Tangga, Pendataan Desa
Gembongan	64.825.500	Pendataan Desa
Karangmangu	56.463.215	Pendataan Desa
Kemiri	33.265.861	Operasional Pemerintah Desa, ATK, Alat Rumah Tangga, Pendataan Desa

Penawaren	94.218.500	ATK, Tunjangan BPD, Operasional BPD, Sarana Perkantoran, Pendataan, Sistem Informasi Desa
Prigi	29.128.000	Operasional Pemerintah Desa, Pendataan Desa, Administrasi Desa
Pringamba	28.048.032	Operasional pemerintah Desa, Pemeliharaan Gedung dan Sarana, Pendataan Desa, Mutasi Jabatan
Randegan	61.735.557	Operasional Pemerintah Desa, Operasional Insentif, Pelayanan Administrasi, Pencetakan Dokumen
Sawal	28.471.000	Operasional Pemerintah Desa, Pendataan Desa
Sigaluh	24.206.244	Operasional Pemerintah Desa, Pendataan Desa, Pemeliharaan Sarana Prasarana
Singamerta	49.244.551	Operasional Pemerintah Desa, Pemetaan dan Analisis Kemiskinan, Pendataan Desa, Musrembang
Tunggara	116.397.900	Operasional Pemerintah Desa, Sarana Perkantoran, Pendataan Desa, Pelayanan Registrasi Penduduk
Wanacipta	81,993,304	Operasional Pemerintah Desa, Pendataan Desa, Musrembang, Penyusunan RPJMDesa, Pengelolaan Informasi Desa

Source: Research Results, 2022

Village governments are expected to plan for development that increases community accessibility to meet living needs, which helps alleviate poverty (Sutopo & Shabrina, 2022). The allocation of funds for village administration in the Sigaluh sub-district is based on data collected by researchers. Based on this data, the funds are then distributed to different areas of the village government. On average, tens of millions of rupiahs are allocated to the village government sector. The village government has a high level of budget realization absorption, which means that they can manage their budget effectively to benefit all community members. This leads to an improvement in their services to the community. The allocation of the budget for village government administration should be carried out efficiently in line with the goals of the village government as a public servant of the community. Efficient budget utilization fulfills the village government's facilities and infrastructure needs, resulting in better public services for the community. As the village government

receives a significant allocation through budget allocation, the village and its components must manage the budget effectively and efficiently.

2. Allocation of Village Development

Improving community capabilities is crucial to fulfilling government responsibilities and citizen rights (Sutopo & Shabrina, 2022). The success of village development is not solely dependent on the abilities of the village government to implement programs but also on the level of community involvement in the development initiatives (Fansuri et al., 2023). The funds allocated for village development in Sigaluh District are listed below.

Table 3. Allocation of Village Development Funds Sigaluh District

Village	Budget	Program
Bandingan	409.094.000	Bantuan Posyandu, Pemeliharaan Jalan, Pengelolaan Jaringan Internet
Bojanegara	205.050.000	Bantuan PAUD & Posyandu, Desa Siaga Kesehatan, Perbaikan Jalan, Pemeliharaan Internet
Gembongan	356.110.000	Bantuan Posyandu, Pemeliharaan Jalan, Pembangunan Sarana Pertanian
Karangmangu	327.103.300	Bantuan Posyandu, pemeliharaan Jalan, Pemeliharaan dan Pembaruan Jaringan Internet
Kemiri	200.643.500	Bantuan PAUD, Poskesehatan Desa, Posyandu, Pemeliharaan Jalan, Pengembangan Jaringan Internet
Penawaren	304.294.600	Bantuan PAUD, Posyandu, Desa Siaga Kesehatan, Pemeliharaan Jalan, Pengembangan Jaringan Interenet
Prigi	218.606.000	Bantuan PAUD, Posyandu, Pos Kesehatan Desa, Fasilitas Pengelolaan Sampah, Pemeliharaan Jaringan Interent Desa
Pringamba	267.003.300	Bantuan PAUD, Posyandu, Pemeliharaan Jalan, Jaringan Internet
Randegan	187.499.500	Bantuan PAUD, Posyadu, Pemeliharaan Jalan, Pembuatan Sumber Air Bersih, Pemeliharaan Internet

Sawal	129.737.800	Bantuan PAUD, Posyadu, Pemeliharaan Jalan, Pembuatan Sarana Pertanian, Pemeliharaan Internet
Sigaluh	285.510.000	Bantuan PAUD, Posyandu, Informasi Publik Desa, Pemeliharaan Jaringan Internet, Bantuan Sarana Produksi UMKM, Rehabilitasi Pasar Desa
Singamerta	190.205.500	Bantuan PAUD, Posyandu, Pelatihan Kesehatan, Desa Siaga Kesehatan, Bina Keluarga Balita, Pemeliharaan Jalan & Drainase, Pemeliharaan Internet
Tunggara	135.162.300	Bantuan PAUD, Posyandu, Pelatihan Kesehatan Desa, Pemeliharaan Jalan, Pemeliharaan Internet
Wanacipta	115.392.500	Bantuan Posyandu, Desa Siaga Kesehatan, Pemeliharaan Jalan, Pemeliharaan Internet

Source: Research Results, 2022

Each village in the Sigaluh sub-district has a similar development program that focuses on maintaining village road facilities and improving the welfare of its citizens. Additionally, all villages have a standard joint health program that assists in allocating posyandu services, including nutritious food for toddlers and essential health equipment. This health program is a priority for all villages according to Banjarnegara regent regulation No. 24 of 2023, which aims to reduce stunting in the district. The Banjarnegara government aims to reduce stunting to 14% by 2024 from the current rate of 22.2% recorded in 2022. Achieving this target requires the participation of all elements of society, and to support this, each village allocates funds to posyandu services from their village development budget. Developing a village involves a deliberate effort by the people in that area to improve their situation by carrying out a series of activities. Rural development is an integral part of national development goals that the local government is committed to achieving. It is a critical component of national development since it promotes fair development that directly benefits the well-being of rural inhabitants. By allocating village funds to the development sector, fair development is expected to be carried out more efficiently and speedily, benefiting all Indonesians equally.

3. Allocation of Community Empowerment

Indonesia's government is trying to improve the implementation of national development and achieve more balanced development between regions and urban areas. However, national development still faces fundamental problems, such as inequality between the center and the regions. The government is focusing on developing rural areas through a national development program to address this issue. One such policy is allocating village funds that support the implementation of rural development. The village fund allocation has various objectives, including

providing incentive support as funding assistance for programs to be run by the village government. These programs are supported by community independence and mutual assistance in implementing government activities and local community empowerment. Therefore, the village funds from the center are meant for village infrastructure development and to improve rural communities' welfare through empowerment schemes. The following is a list of village fund allocations for community empowerment in Sigaluh sub-district.

Table 4. Allocation of Village Community Empowerment Sigaluh District

Village	Budget	Program
Bandingan	172.170.000	Ketahanan Pangan Desa, Bantuan Kader Kesehatan, Fasilitas Kelompok Rentan
Bojanegara	123.760.000	Ketahanan Pangan Desa, Peletihan Pemberdayaan Perempuan, Pelatihan Anak, Bantuan UMKM
Gembongan	11.441.000	Ketahanan Pangan Desa
Karangmangu	138.881.440	Bantuan Perikanan, Peningkatan Produksi Peternakan, Musrembangdes, Insentif Kader Kesehatan
Kemiri	177.488.500	Peningkatan Produk Tanaman, Peningkatan Produk Peternakan, Peningkatan LMD
Penawaren	236.355.000	Pembinaan PKK, Peningkatan Produksi Tanaman Pangan, Pemetaan Potensi dan Sumber Daya Pembangunan
Prigi	297.149.000	Ketahanan Pangan Desa, Pemetaan Potensi dan Sumber Daya Pembangunan, Pengembangan SID, Pelatihan dan Penyuluhan Pemberdayaan Perempuan, Bantuan Insentif Kader Kesehatan, Pelatihan Pengelolaan BUMDes
Pringamba	218.356.000	Peningkatan Produksi Peternakan, Sosialisasi Kesehatan Ibu dan Anak, Bantuan Modal Kelompok Tani, Bantuan Perikanan,
Randegan	234.360.500	Peningkatan Produksi Tanaman Pangan, Peningkatan Produksi Peternakan, Bimtek Teknologi Tepat Guna, Peningkatan Kapasitas Perangkat Desa, Musrembang, Pengembangan SID, Pemberdayaan Perempuan, Bantuan Insentif Kader Kesehatan

Sawal	326.432.395	Pembinaan LKMD, Pembuatan Kolam Desa, Peningkatan Produk Peternakan, Peningkatan Kapasitas Lembaga Desa, RKPDes
Sigaluh	349.048.500	Pengembangan SID, Pemberdayaan Masyarakat Berbasis Gender, Bantuan Insentif Kader Kesehatan, Bantuan Kelompok Rentan, Bantuan Kelompok Tani dan UMKM, Rehabilitasi Pasar Desa
Singamerta	25.474.00	Peningkatan Produksi Peternakan, Penyusunan RKPDes, Pelatihan Pengelolaan BUMDes
Tunggara	221.899.600	Penguatan Ketahanan Pangan Desa, Peningkatan Kapasitas Perangkat Desa, Pengembangan SID, Penyuluhan Kesehatan Ibu dan Anak, Bantuan Kesehatan Desa
Wanacipta	102.773.000	Penguatan Ketahanan Pangan, Peningkatan Kapasitas Perangkat Desa dan LKD, Pengembangan SID, Bantuan Insentif Kader Kesehatan, Pelatihan BUMDes, Pendampingan Kelompok Rentan

Source: Research Results, 2022

Village governments, as policymakers, are expected to be able to make development planning oriented towards increasing community accessibility in meeting daily needs, which is also an aspect of poverty alleviation (Fansuri et al., 2023). The allocation of village funds will be adjusted based on priority programs established by the village government. The primary purpose of allocating village funds is to meet and improve community welfare needs. Based on data obtained from each village in the Sigaluh sub-district, every village has a different program to empower the community. Some villages have programs for women's empowerment, others assist farmer and livestock groups, and some are focused on developing the village information system (SID). Although various programs are carried out, one is a shared priority: strengthening village food security. The Village-Level Food Security Program is a national initiative that is governed by the Regulation of the Minister of Villages and Disadvantaged Regions No. 8 of 2022. The program aims to enable villages to achieve food security while independently adhering to sustainable principles. The program encourages the production of various crops and supports their distribution to households. By implementing this program, it is hoped that villages will effectively meet their communities' food requirements (Setiawan et al., 2021). When all stakeholders, particularly village governments, can adequately implement the necessary steps, achieving sovereignty and food independence at the village level becomes feasible.

4. ALLOCATION OF EMERGENCY MITIGATION AND DISASTER AREAS

Indonesia is an area that is prone to both natural and non-natural disasters, such as landslides, floods, fires, and more. As a result, both the community and government must be ready to overcome disasters. The management of disasters in

Indonesia is regulated explicitly by Law Number 24 of 2007, which concerns Disaster Management. In addition, Ministerial Regulation Number 7 of 2021, which concerns the priority of using village funds, regulates disaster management in rural areas. This regulation prioritizes handling natural and non-natural disasters to support the achievement of village SDGs. In conclusion, the government and the community must work together to ensure they are adequately equipped to handle possible disasters. The regulations set in place aim to provide a framework for disaster management and ensure the necessary resources are available to manage disasters effectively. Investing in environmental infrastructure can effectively utilize The village funds for disaster risk reduction. This includes procurement, building, development, and infrastructure maintenance to prepare for natural disasters, social conflicts, and other social disasters.

The budget for the village fund should also prioritize unexpected disasters that impact rural communities' socio-economic and cultural life, such as the ongoing COVID-19 pandemic. The village fund allocation management for handling the COVID-19 pandemic aligns with applicable regulations. Procedures for distributing the funds follow the planning and budgeting stages. Changes in the priority of activities related to COVID-19 will be implemented through village deliberations. If there are any changes to the village budget plan, adjustments will be made to maximize disaster and emergency relief. The village fund budget is directed toward implementing village development and disaster management, special situations, and urgent activities. It is essential to allocate village funds towards disaster mitigation to minimize the potential impacts, even if the disaster mitigation measures have not been fully optimized.

Although disaster mitigation should be a priority for using village funds, the lack of optimal disaster mitigation efforts can be attributed to insufficient allocation of funds towards mitigation. (Imran & Puluhulawa, 2022). Additionally, village funds are used to handle COVID-19 through the COVID-19 Emergency Response Program and Social Safety Net Cash Transfer. (BLT) (Sandhi & Iskandar, 2020). Here is a breakdown of the funds allocated for disaster management in the Sigaluh sub-district.

Table 5. Allocation of Mitigation and Disaster Sector of Sigaluh District

Village	Budget	Program
Bandingan	308.00.00	Penanggulangan Dan Pencegahan Covid, Keadaan Mendesak
Bojanegara	349.200.00	Penanggulangan Bencana, Bantuan Langsung Tunai (BLT)
Gembongan	360.000.000	Penanggulangan Bencana, Keadaan Mendesak

Karangmangu	298.800.000	Penanggulangan Dan Pencegahan Bencana, Jaring Pengaman Sosial (JPS)
Kemiri	273.600.000	Penanggulangan Bencana, Bantuan Langsung Tunai (BLT)
Penawaren	378.000.000	Penanggulangan Bencana Dan Keadaan Mendesak
Prigi	381.600.000	Penanggulangan Bencana Dan Keadaan Mendesak
Pringamba	327.600.000	Penanggulangan Bencana Dan Keadaan Mendesak
Randegan	273.600.000	Penanggulangan Bencana Dan Keadaan Mendesak
Sawal	272.800.000	Penanggulangan Bencana, Penanganan Keadaan Darurat, Penanganan Keadaan Mendesak
Sigaluh	262.800.000	Penanggulangan Dan Pencegahan Covid, Keadaan Mendesak
Singamerta	295.200.000	Penanggulangan Dan Pencegahan Covid, Penanggulangan Bencana
Tunggara	298.800.000	Penanggulangan Bencana, Bantuan Langsung Tunai (BLT)
Wanacipta	331.200.000	Penanggulangan Bencana, Penanganan Keadaan Mendesak

Source: Research Results, 2022

The villages in the Sigaluh sub-district have allocated funds for managing disasters and emergencies, primarily to tackle the COVID-19 situation. These funds are also used to provide cash transfers as part of the social safety net scheme at the village level. A Disaster Response Village is a community that acknowledges disaster risks, promotes teamwork to reduce those risks, and is well-prepared to recover from the impacts of disasters. Natural and man-made disasters have significantly affected development progress, often hindering the achievement of planned goals. The village plays a crucial role in disaster management, safeguarding the community and ensuring that the objectives of the Village SDGs are met.

E. CONCLUSION

The study shows that the village fund allocation is a government policy aimed at improving the welfare of rural people. The funds are used to develop basic needs and empower the community. In the Sigaluh sub-district area, the allocation of village funds involves community participation that gives local communities the authority to determine the use of funds. This encourages community participation and responsibility for village development. The allocation of village funds in the Sigaluh sub-district is designed to be carried out using the principle of frugality, directed towards achieving objectives and benefits for the village community and with proper control. The village funds are distributed and run by the village government to alleviate poverty by increasing community income through various local economic development programs. The Village Funds allocation process is transparent and aimed at improving facilities infrastructure services and fulfilling the community's basic needs. Additionally, it aims to strengthen village institutions and address other urgent community needs. Proper management of the village funds is essential in strengthening the economy, improving rural welfare, supporting sustainable development principles, and achieving national development goals.

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