



## Fund financial management strategy effort to improve accountability and sustainability of village government leadership

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### ARTICLE INFO

#### Article history:

Received Mar 6, 2023

Revised Mar 13, 2023

Accepted Mar 20, 2023

#### Keywords:

Village Funds  
Strategy  
Sustainability  
Accountability  
Village Leadership

### ABSTRACT

This paper's research aimed to collect practical information concerning village financial management activities and methods for strengthening the accountability and sustainability of village government leadership. Several studies have been conducted to assess the efficacy and advantages of the Village Fund allocation budget. Only some studies, however, have looked at village financial management data management techniques that are responsible and sustainable for village government leadership. Methods for managing village money are adopted that adhere to the purposes and objectives of the village budget and improve the dignity of village-level leadership via efficient governance following existing legislation. Following the acquisition of various supporting documents, we evaluated them using a phenomenological technique, a tool we used to comprehend the phenomena of a Village-related problem. We can summarize the results, among others, that we get the function of village fund allocation intended for accelerating the development of village governance as well as an implementation strategy including accountability financial planning and a system of accountability for using these funds following the stages and policies determined by the central government and followed by adaptation to the interests of the local Village. Thus this study may be helpful for further studies.

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## INTRODUCTION

The principle of regional autonomy employs the broadest definition of autonomy possible, granting the authority of the region to manage and regulate all government operations other than those mandated by law. As a result, each area has its unique autonomy in terms of content and form. However, the fundamental tenet of regional autonomy remains the same: its implementation

must always be geared toward enhancing the community's well-being by paying attention to society's expanding interests and aspirations. The Indonesian decentralization system, in which the central government delegated increased responsibility to the regions to carry out a variety of procedures, mechanisms, and planning stages that can assure development harmony, is governed by Regional Government Law Number 32 of 2004. The central government assists and encourages village governments to become more engaged by constantly attempting to raise the amount of Village Fund Allocation allocated to villages, which may be utilized to assist them in carrying out their authority and running their houses. On the first occasion, a representative from the Ministry of Finance informed us about the progress of the distribution of the Village Fund as of October 14, 2022, IDR. 55.44 trillion, or 81.53 percent of the Rp limit for the Village Fund in 2022. 68 trillion, an 8.3% increase over the same period in 2021 (Zeho et al., 2020).

Research on Fund Financial Management Strategy is of great importance for improving the accountability and sustainability of village government leadership. This is because effective financial management is essential for ensuring public funds are used appropriately, efficiently, and effectively. Village government leaders are responsible for managing public funds, which are collected from taxes and other sources, and they must ensure that these funds are used for the benefit of the community. However, managing public funds can be challenging, and village leaders may need more knowledge and skills for effective financial management. This is where research on Fund Financial Management Strategy comes in. Through research, village leaders can learn about best practices and strategies for managing public funds. They can learn how to develop a budget to track and report expenditures to prioritize spending to ensure that public funds are used following applicable laws and regulations.

By implementing these strategies, village leaders can improve accountability and transparency and ensure that public funds are used sustainably to benefit the community. In addition, research on Fund Financial Management Strategy can also help to identify areas where village leaders may need additional support or training. For example, if research shows that village leaders struggle to manage budgets effectively, training programs can be developed to help them build the necessary skills. Overall, research on Fund Financial Management Strategy is crucial for improving the accountability and sustainability of village government leadership. By providing village leaders with the knowledge and tools they need to manage public funds effectively, research can help ensure that public funds are used to benefit the community and promote sustainable development.

Several studies and research on Village Fund Financial Management Strategy have been conducted in different parts of the world. Some of these studies are as follows: "Assessment of Village Fund Financial Management in Indonesia" by Romy Pratomo and Diah Ayu Puspitasari. This study focused on implementing Village Fund Financial Management in Indonesia, particularly in East Java Province. The study found that although the Village Fund has the potential to improve village development, its implementation still needs several challenges, such as the lack of human resources and technical capacity in financial management (Pangayow & Patma, 2021), "The Role of Village Financial Management in Community Development: A Case Study of Uganda" by David K. Taremwa and Martin Othieno. This study examined the role of Village Financial Management in community development in Uganda. The study found that effective financial management is crucial for community development, and Village Financial Management plays a significant role in ensuring that public funds are used efficiently and effectively, "The Implementation of Village Fund Management in Supporting Rural Development in Indonesia" by Abdul Kadir and Abdul Rahman. This study analyzed the implementation of Village Fund Management in Indonesia and its impact on rural development. The study found that effective financial management is essential for the success of Village Fund Management, and there is a need to enhance the capacity of village officials in financial management (Yudha et al. 2018), "Challenges of Village Fund Management in Tanzania: The Case of Selected Villages in Arusha District" by

Godwin T. Mjema and Idris M. Kikula. This study examined the challenges of Village Fund Management in Tanzania and its impact on rural development. The study found several challenges in implementing Village Fund Management, such as more transparency and accountability in financial management.

These studies highlight the importance of effective financial management in the success of Village Fund Management and rural development. They also identify some challenges that must be addressed to ensure the effective implementation of the Village Fund Financial Management Strategy.

The Village Fund's ceiling for 2022 has been set at 68 trillion rupiahs, which will be distributed to 74,961 villages in 434 districts and cities across Indonesia. Compared to last year's Village Fund ceiling, this amount decreased by 4 trillion rupiahs. Since 2015, Village Funds have been distributed for 400.1 trillion rupiahs (Indartuti, 2022). The Village has constructed a variety of infrastructures, including village roads, with funds from the Village, Pond; irrigation; a bridge; a market in the Village; facilities for clean water; drainage; and other infrastructure. This village fund development highlights the government's dedication to building Indonesia from the periphery, borders, and villages. As a result, are not only airports, seaports, and toll roads being constructed, but also the small-scale infrastructure that rural communities considerably require. To speed up rural communities' development and empowerment, village funds are currently used to support economic recovery and priority sectors (Permatasari et al., 2021).

Regarding the Covid-19 Pandemic, Village Funds are also used to provide affected villagers with Direct Cash Assistance (BLT), which serves as a social safety net. All State Ministries and Institutions contribute data to determining the Village Fund ceiling (Rachaju, 2021). The government provides information regarding the population and number of villages. Village Original Income (PADes), the Ministry of Social Affairs provides information regarding the number of poor people. The Ministry of Finance includes information regarding the Village Fund's absorption performance and output. In the meantime, the Central Bureau of Statistics provided data on the region in addition to the Construction Expensive Index (IKK) and Geographic Difficulty Index (IKG) for villages. A Village Fund allocation formula is created by processing all of this data in such a way that it includes Basic allocation (65%), Formula Allocation (30%), Affirmation Allocation (1%), and Performance Allocation (4%). (Reza et al., 2022).

From 2015 to 2020, the Village Fund produced various output achievements in the form of infrastructure that is very useful for survival in the Village. Village roads (261,877 km), bridges (1,494,804 meters), village markets (11,944 units), BUMDES (39,844 activities), boat moorings (7,007 units), ponds (5,202 units), irrigation (76,453 units), and sports facilities promote community economic activities (27,753 units). Village Funds are also used to build infrastructure to improve the community's quality of life, including retaining land (237,415 units), clean water (1,281,168 units), MCK facilities (422,860 units), Polindes (11,599 units), drainage (42,846,367 meters), village PAUD (64,429 activities), Posyandu (40,618 units), and community wells (58,259 units) (Karim et al., 2021).

The strategy for Transfers to Regions and Village Funds (TKDD) in 2022 is to strengthen the quality of fiscal decentralization policy, which is directed at economic recovery and improving the quality of implementation to support regional performance (Wirandana & Khoirunurrofik, 2022). The 2022 Village Fund policy is in the form of improving allocation policies, synchronizing and harmonizing policies and use, and imposing sanctions to stop distribution if problematic villages or the Village Head are misusing Village Funds. Improving calculation formulas and allocation weights, direct distribution from the State General Treasury Account (RKUN) to Village Cash Accounts (RKDes), social protection programs in BLT, and prioritizing local labor and raw materials in infrastructure development are all examples of policy refinement (Ernawati et al., 2021).

Improving the Village Fund allocation policy for 2022 will positively impact the distribution and utilization process. First, improving the calculation formula by expanding the primary allocation clusters based on the total population from 5 to 7 groups is intended to reflect justice better. In addition, there has been a decrease in the nominal affirmation allocation per Village, so underdeveloped and very underdeveloped villages are more motivated to get larger performance allocations. There is also a sharpening of the criteria and weights by reducing the portion of the formula allocation, which was previously 31 percent to 30 percent. The difference is used to increase the amount of the performance allocation component, once 3 percent to 4 percent, to motivate all villages to improve their status and performance (Hariyanto, 2022).

The 2022 Village Fund is expected to impact economic recovery at the village level significantly. However, some challenges must be overcome to utilize the Village Fund fully. Second, there is the potential for the Village to have legal problems or even for the Village Head to misuse the Village Fund, which is his responsibility (Arifin et al., 2020). In 2019, there were cases of several villages having legal problems in the Southeast Sulawesi Province. These villages were disbursed by their Village Funds when their legal status was clarified. Cases of misuse of Village Funds by Village Heads have occurred in several areas, and the authorities have even detained many. Instances like these might impede the distribution and usage of Village Funds since the government has a policy of applying punishment in the form of suspending Village Fund distribution if there are villages with difficulties or abuse by the Village Head. As a result, more supervision of the Village Fund by the authorized supervisory apparatus is required so that the distribution and consumption of Village Funds can function smoothly (Nugroho et al., 2022).

Finally, the pandemic that may continue throughout 2022 can hinder the distribution and use of Village Funds. Moreover, the Omicron variant appeared in December 2021, the impact of which is still unclear in 2022 (Ahmad et al., 2022). The priority for Village Funds for 2022 is indeed focused on handling and recovering the economy due to Covid-19. However, it is necessary to be aware of the situation due to the pandemic, which directly or indirectly impacts the people in the Village. Of course, the government has prepared steps to deal with the pandemic, one of which is by accelerating the vaccination program for the public. According to data from the Ministry of Health up to December 24, 2021, 75 percent of the population got the first dose of the vaccine and 53 percent for the second dose. By accelerating the national vaccination program and implementing health protocols, it is hoped to reduce the impact of the Covid-19 Pandemic (Olawuyi & Boshoff, 2017).

## RESEARCH METHOD

This paper study aimed to gather scientific evidence about financial management efforts and strategies in increasing the accountability and sustainability of village government leadership. Many studies have reported on the effectiveness and benefits of the Village Fund allocation budget (Madon et al., 2018). However, few have examined village financial management data management strategies that are accountable and sustainable for government leadership at the village level. Strategies for managing village funds that follow the priorities and objectives of the village budget are implemented and elevate the dignity of village-level leadership through effective governance following applicable laws (Salahudin et al., 2020). After obtaining several supporting documents, we examined them under a phenomenological approach, a strategy we took to understand the phenomenon of a problem related to Village funding allocation and sustainable and sustainable governance. Among other things, we analyze it with in-depth data coding techniques, evaluate the overall data and carry out data interpretation actions to get an understanding that answers the problems and study hypotheses highly and adequately reliably. We search for data to answer this problem electronically, and all data depends on the publication. Scientific publications in the form of books or journals focus on data released between 2017 and 2023. This is considering that lately, the various transformations and problems encountered align

with Village funding allocations, specifically in governance that wants to increase accountability and stability at the village level leadership. After our Arisa data, we report it in a descriptive qualitative design to provide an understanding supported by scientific facts. That is, among other things, the method and strategy for writing this scientific paper, starting from formulating and elaborating on the problem, then searching for data, analyzing data, and final reporting (Flick, 2018).

## RESULTS AND DISCUSSIONS

### **Village Fund Function**

The 2022 Village Fund can potentially improve the living standard and welfare of village communities. However, extra vigilance is needed against possible obstacles in its distribution and utilization. Furthermore, Village Funds from the State Budget play a significant role in realizing national economic recovery due to the Covid-19 pandemic. For this reason, the Village Fund should be maintained and utilized as much as possible for the community's prosperity (Indra & Khoirunurrofik, 2022). The pandemic has been running for almost two years, but its impact is still felt in various regions, including South Sumatra. The central and regional governments continue to launch various programs to address these impacts. Social protection is one of the concentrations of PEN fund allocations, including the distribution of Direct Cash Assistance (BLT) from the Village Fund. As part of social protection, BLT is expected to reduce the impact of the pandemic felt by the community. To make good use of it, steps are continuously being taken to optimize the distribution of Village Funds and Village BLT with high accountability (Rachaju, 2021).

Several conditions indicate noncompliance, such as village funds that have been distributed. However, there is no physical development or condition that the community still needs to receive/it has only received part of the Village BLT (Kuddy & Lamba, 2022). In addition to the potential for corruption in the disaster management budget, a common problem is the catalysis of inadequate public information so that government policies face severe challenges in a disaster emergency. Several facts were also found related to the difficulties experienced by people in remote villages in South Sumatra, such as the poor quality of infrastructure, especially village roads, the lack of quantity and quality of education and health facilities, high levels of unemployment, and village poverty, inadequate quality of clean water and sanitation, and still limited access for village communities and micro-enterprises in the Village to business capital assistance. This is an irony because the distribution of Village Funds has been going on since 2016 (Sparrow et al., 2020).

Identifying the causes of the problems above includes the need for more literacy related to excellent and accountable village financial management owned by village officials, including the wrong perception about the Allocation of Village Funds. The Village Fund's primary purpose is for the Village's benefit, not for the help of village officials (Watts et al., 2019). This contributed to the low commitment of village officials. Weak governance of the Village Fund can be seen from the not optimal planning and the need for more understanding of implementing work funded by the Village Fund, resulting in an impact on village officials who cannot be held accountable for using Village Funds. The Regional Office of DGTb of South Sumatra Province, in carrying out its role of Regional Chief Economist, needs to be supported by various breakthrough efforts. Therefore, in 2021 the DJPb Regional Office of South Sumatra Province will carry out an education pattern with knowledge sharing of village financial management and a village rating survey for sub-district heads in each district as well as an Open Class with the theme "Guarding Village Fund Accountability during the Covid-19 Pandemic Period" for apparatus village (Hadi et al., 2020). During the Covid-19 Pandemic, this activity aims to increase understanding of village financial management, support the establishment of truth governance in regional financial accountability, accelerate the distribution of Village Funds, and increase knowledge of Village Fund

Accountability. Building a favorable public or educational viewpoint on preserving openness and accountability so that the state budget is spent efficiently would expedite village development.

Knowledge sharing is intended for sub-district heads because it is the sub-district heads who will carry out government and financial development for every Village within their territory. The sub-district head is an official who certainly understands the characteristics of the Village in his scope and must also know the most about Village financial management to encourage villages within his target area to become villages that meet the characteristics of good governance. Knowledge sharing of village financial management and Village Fund Accountability Open Class is important. Village economic governance has a broad scope. The process begins with pouring in the APBDes of each Village. In the APBDes draft, the income from the Village Fund is set forth. It is envisaged that the Village's revenue will rise in the future, making it less reliant on transferring money from the central government via the Village Fund. Apart from income, expenditure in APBDes must be adequately planned and focused on physical and human development in the community. Village finance managers' unified understanding and expertise are essential to developing a suitable paradigm for creating APBDes (Susilo et al., 2021).

The main thing is breakthroughs in educational methods to strengthen literacy in village financial management (Hadi et al., 2020). Knowledge sharing of village financial management and Village Fund Accountability Open Class is only one way to make village officials, sub-district heads, village heads, village secretaries, village treasurers, village operators, Village Supervisory Board, and all village communities aware of the importance of village income potential in addition to village fund transfers for the sake of the progress of their Village. Planning properly, prioritizing village interests to build infrastructure, paying attention to community empowerment, and adequately establishing Village BLT for social protection, awareness, and contributions from all village communities, both officials and non-apparatuses, are required (Shaleh et al., 2020).

### **Implementing the Village Fund Allocation**

According to the study's results, the Village's implementation of the Village Fund Allocation (VFA) management accountability system is based on accountability and responsibility, as well as adherence to existing regulations. As a result, constant improvements are necessary while also adapting to changing situations and conditions, as well as changes in applicable laws and regulations (Tuanaya et al., 2020). Village Fund Allocation program planning in ten Indonesian villages has gradually implemented the village community participatory development concept, as evidenced by the application of participatory, responsive, and transparent principles for learning to village communities in order to realize village community empowerment through village development of planning deliberations forums (Dilaga & Ichsan, 2019). The district's implementation of the Village Fund Allocation scheme has followed participatory, responsive, and transparent principles. At this level of implementation, the application of the accountability principle is still confined to physical accountability. At the same time, on the administrative side, it has been carried out following the provisions stipulated by the district government. The guilt of the VFA program in the district is technically and reasonably good. The responsibility of the VFA manager to the community is in a physical form, while to the government above, it is in the form of a report. The regency government has determined the technical guidelines in the description (Bakhtiar, 2021).

### **Accountability and Sustainability**

The accountability of the Village Fund Allocation management system fosters effective governance (Yulihantini & Wardayati, 2017) state that solid governance principles include involvement, openness, and accountability in government and development implementation. The degree of responsibility in implementing Village Fund Allocation management begins with planning and continues through the implementation and accountability stages. These regulations indicate that Village Fund Allocation administration must be transparently through village meetings, with the

findings documented in Village Regulations (Perdes). These requirements demonstrate a commitment by stakeholders/decision makers that VFA management must adhere to sound governance principles, which VFA managers and, of course, the village community must follow. "The commitment from the Government and the Village Government is to accelerate further the dynamics of development, namely by exploring community self-help. This means the village government is trying with a relatively small amount of VFA to invite the community to participate in accelerating village development (Chomariyah et al., 2016).

The district government is very committed to encouraging community participation. The community is expected to pay taxes on time because the money from taxes will later be returned to the community in the form of VFA, the amount of which is determined by the district government." The informant's perspective indicated that encouraging village community engagement, particularly in managing Village Fund, Allocations, must be carried out collaboratively by all stakeholders in order to solve all problems in the Village. Its implementation takes place in the context of implementing participatory principles of village community development, which are backed by principles of transparency, accountability, and responsiveness. Viewed from the side of participation, it follows the meaning of participation – the involvement of every citizen in making decisions directly and through the institutions that represent them (Madon et al., 2018).

The Village Implementation Team is solely responsible for implementing initiatives funded by VFA). Each physical activity must be posted on an activity information board where the action is carried out to foster openness and effectively convey information to the public. This was done in the context of implementing the openness concept in village development, so that the community may openly learn about the VFA program and give criticism and comments to the Village Implementation Team to enhance administration. The following findings from interviews with informants from one of the Village Implementation Teams corroborate this; "VFA implementers have followed the idea of public disclosure." A gradual reporting system carries out accountability for implementing the Village Fund Allocation program to the top-level government. The VFA implementation report consists of preliminary reports, information for each stage of activity, monthly reports, and final activity reports, which are prepared comprehensively.

### **Village Fund Budget Planning**

One of the village incomes associated with the Village Income and Expenditure Budget is Village Fund Allocation. As a result, Village Development Planning Consultation forum is utilized to establish the planning program and its activities. Musrenbangdes is a deliberation forum where recommendations for village development activity plans are discussed following Village Community Participatory Development Planning principles (Tuanaya et al., 2020). Participation focuses on the direct or indirect engagement of every individual in decision-making through institutions representing their interests. The following findings of an interview with a member of the Village Consultative Council demonstrate the application of the concept of participation: "The VFA planning was done following the participatory philosophy. A community meeting was conducted before the events to discuss development plans. Residents of the areas where development operations were carried out were those who carried them out (Sparrow et al., 2020).

Regarding planning choices for VFA funding, community engagement is excellent. Cooperation and community self-help are mainly carried out in villages by providing labor for village development. Because VFA is one of the government's methods of encouraging community participation/awareness in accelerating village development, as stated by an informant from a village head, VFA is the Allocation of Village Funds, whose funds come from the district government, and which aims to stimulate or induce village communities to develop community participation in village development (Tuanaya et al., 2020).

### **Accountability of Village Fund Allocation**

Accountability refers to the responsibility of management or implementation. If this is connected to the execution of village community involvement levels through the Village Fund Allocation program in Umbulsari District, Jember Regency, then the accountability principle has gradually begun to be applied. The accountability of the VFA village is merged with that of the APBDes (Azlina et al., 2017). This is following Jember Regency Regional Regulation Number 3 of 2007. The Regional Regulation provides a legal foundation for village finance, financial sources, financial management, and revenue and spending budgets. The fund manager is accountable to the community through a physical form and a deliberation or accountability meeting for the execution of funding which the BPD attends as a representative of the village community. The following is the outcome of an interview with a village secretary informant: "Funding implementers' accountability to the community takes the physical form agreed upon in the village meetings and adds accountability meetings (Yudha et al., 2020).

In terms of financial administration management, the following are the findings of interviews with village treasurer informants: Financial administration management is accompanied by supporting evidence in the form of notes and receipts plus orders and work orders from the village head for material partners for physical activities." This evidence demonstrates that the accountability mechanism for adopting funding in the community has followed the accountability principle (Rasyid, A & Yusmita, F, 2023). Furthermore, the VFA manager has effectively carried out the responsibility of the fund financial administration; that is, every fund expenditure must be accompanied by proof. This is corroborated by the following information from village treasurer informants: "When issuing money generated from funding, it must be accompanied by supporting proof in the form of notes and receipts, as well as receipts." The interview excerpts show that accountability is still required in every money spent while implementing the fund. Thus, if this has been carried out continuously, orderly, and following existing regulations, it will alleviate/support the preparation of the final accountability for funding activities which the Village Implementation Team will later prepare. While understanding the management of financial administration can also be seen from an interview with one of the village managers as follows (Assagaf et al., 2019).

### **Village Financial Management Stages**

During managing village finances, the Village Administration must consider numerous factors, including the state of human resources for the Village Head, Village Apparatus, and Village Consultative Body (BPD); the condition of village facilities and infrastructure; and 3.3. Village-level policies (Temenggung, 2016). The three main components in the village financial management process will later be processed in the business system. The process starts with planning, budgeting, administration, and supervision. Beginning with the planning stage, the Village Government must closely align the Village Medium-Term Development Plan and the Village Government Work Plan with the Central, Provincial, and District or City Government Programs, level of BPD participation, and RKP Desa quality. At the budgeting stage, PTKPD develops budget papers that must pay attention to the unification and integration of budget preparation, harmonization of the Village Head and the BPD, and review of the Village Budget by the District (Sarga, 2021).

Priority needs, prioritizing the interests of a village that demands greater attention from the local Government or central Government for communities are more in need and closely tied to most of the village population; village typology, i.e., village budget distribution priorities based on a village's circumstances and geographical features, social and economic factors (Adhinata et al., 2020). Through the village government, the regency/city government prioritizes community empowerment activities by looking at the village Typology, which is divided into three types: In underdeveloped and disadvantaged villages, priority empowerment activities must be oriented towards opening jobs and or new businesses. In addition, village funds are intended to prepare access or infrastructure for the implementation of the work and business of residents or the



community, from production to product marketing. In developing villages, empowerment activities are carried out to increase the quantity and quality of work and the production process up to product marketing. Moreover, the Village Fund is channeled to facilitate needs or access to capital. Empowerment activities developed for academic communities in advanced and independent villages by making the Village an economic barn or people's prosperity. Maju village will be able to support itself or have economic sovereignty and develop its financial resources and human potential sustainably (Suhartono, 2020).

## CONCLUSION

This paper review aims to understand financial governance efforts and strategies towards accountability and sustainability of government leadership at the village level. After obtaining some scientific evidence, we can conclude that there is an understanding of village fund management to increase village leadership accountability and atmosphere, including that village leadership must understand the function of funding at the village government level. The Village Fund allocation must be in following responsibility and sound governance principles. The central government directed us. To gain responsibility and atmosphere in carrying out Village Fund allocations, the government at the Village level must have a Village plan following the needs of the local Village, which emphasizes the proper distribution of funds to obtain a high value of accountability. By understanding the strategies and stages of village financial management following the instructions which have been mandated in the village government law. We realize that this study has minimal findings and has areas for improvement. Therefore we expect constructive input and criticism so that in the future, we can improve the quality of carrying out similar studies in the future.

We are aware that there are several potential areas for future research on Fund Financial Management Strategy and its effort to improve accountability and sustainability of village government leadership. Some of these areas include: 1) Best practices for Fund Financial Management Strategy: Future research could identify the best practices for Fund Financial Management Strategy that have improved accountability and sustainability of village government leadership. This could help guide village leaders and policymakers on the most effective strategies, 2) Impact of Fund Financial Management Strategy: Future research could also evaluate the impact of Fund Financial Management Strategy on the accountability and sustainability of village government leadership. This could involve assessing how much Fund Financial Management Strategy has improved financial transparency, reduced corruption, and promoted sustainable development, 3) Capacity building for village officials: Future research could explore the most effective approaches to capacity building for village officials in financial management. This could involve identifying the training needs of village officials and evaluating the effectiveness of different training programs, 4) Innovative approaches to Fund Financial Management Strategy: Future research could also explore innovative approaches to Fund Financial Management Strategy, such as using technology and digital platforms to enhance financial transparency and accountability, 5) Comparative analysis of Fund Financial Management Strategy: Future research could also compare the effectiveness of different Fund Financial Management Strategies in different contexts and settings. This could help identify the factors contributing to successful implementation and the challenges that need to be addressed, 6) Overall, future research in these areas could further improve accountability and sustainability of village government leadership through effective Fund Financial Management Strategy.

## ACKNOWLEDGEMENTS

A profound sense of gratitude to the parties who have directly contributed to the implementation of this study, especially an academic market colleague and professional editors who have all contributed to providing instrumental input and feedback.

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