



Effectiveness Of Village Fund Management In Improving Community Welfare In Mangalle Village

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ABSTRACT

Purpose: This study aims to describe the effectiveness of village fund management in improving community welfare in Mangalle Village, Mappedeceng District, North Luwu Regency. **Methodology:** This study used a qualitative method with a descriptive approach and data collection techniques through observation, interviews, and documentation. The research was conducted over a two-month period. The research informants consisted of village officials and the Mangalle Village community. **Results:** The results showed that the management of village funds has been running effectively, with implementation in accordance with the stages of planning, implementation, and supervision. This effectiveness is reflected in the achievement of community welfare indicators including social justice, economic justice, and democratic justice. Social justice can be seen from increased access to education, health, and fulfillment of basic needs. Economic justice is achieved through increased income and home ownership, as well as support for agricultural infrastructure. Meanwhile, democratic justice is reflected in a sense of security and openness of public information. The active participation of the community in village meetings also strengthens the accountability of fund management. **Findings:** Although the management of village funds has fulfilled the welfare of the community, there are still obstacles such as delays in reporting and the existence of websites in the reporting system, as well as budget transfers in the management of village funds and the lack of security programs for the village community. The village government has shown its commitment to continue improving the existing system in order to achieve the overall welfare of the community. **Novelty:** This study provides insight into the effectiveness of village fund management based on indicators of social justice, economic justice, and democratic justice for the welfare of the community. **Conclusion:** ultimately, this study is expected to help Mangalle village and become a model for other villages in managing their finances wisely. **Paper type:** descriptive qualitative research

KEYWORDS

Village fund management,
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INTRODUCTION

Financial management at the national, regional, and village levels is the responsibility of the government to ensure the welfare of the people (Nada & Kartika Sari, 2021). Villages play an important role as a link between the government and the community so that development can be carried out evenly. In Indonesia, village fund management has been a major focus since the enactment of Law Number 3 of 2024 concerning Villages, particularly Article 72, which strengthens the allocation of village funds as an instrument for development and community empowerment (Indonesia, 2024). However, compared to other developing countries, Indonesia's fiscal decentralization system still faces obstacles in terms of accountability and institutional capacity. According to (Shah et al., 2006), the effectiveness of local governance in developing countries

depends on the balance between fiscal autonomy and institutional capacity. Therefore, village fund management in Indonesia needs to strengthen transparency, participation, and performance evaluation in order to be in line with effective local governance practices at the global level (Novia Anggraini, Iwan Harsono, 2024).

Funds sourced from the state budget and allocated to villages are known as Village Funds, which are disbursed through the district/city budget and prioritized for the empowerment and development of rural communities (Aliya Jihada & Miftahudin, 2024). Ideally, village finances are used to improve welfare and equitable development (Glory Sisilia Tuwo, Linda Tanor, 2021) with distribution based on population size, land area, poverty levels, and geographical conditions. However, in practice, the effectiveness of village fund management is often hampered by weak transparency and accountability. (Olken, 2007), through field experiments in Indonesia, showed that the level of corruption and misuse of public funds in villages can reach 20–30% of the total project budget, especially when community oversight mechanisms are weak. This condition shows that without active community participation and a strong audit system, village fund management is vulnerable to misuse. (Jovanca Mamuaja, Freddy Kawatu, 2021), emphasize that financial accountability is a key element in ensuring the effective use of village funds. Therefore, increasing transparency, community involvement in planning, and community-based oversight are important strategies to prevent misuse and rebuild public trust in village governments.

According to (Laloma, 2021), management is a work process that includes organizing, directing, and supervising to achieve goals. However, its implementation at the village level is often ineffective due to weak capacity of the apparatus and institutional coordination. Based on Permendagri No. 20 of 2018, village financial management includes planning, implementation, administration, reporting, and accountability (Diah Dewi Nawang Wulan & Helmy, 2023). Although this system is designed to ensure accountability, in practice it often fails because planning is not based on the real needs of the community, implementation is inefficient, and supervision is only administrative in nature. Village funds sourced from the state budget should be an instrument for village empowerment and development (Ilmiyah, 2020). However, according to (Arif Hidayatullah, Fatmawati, 2022), the three indicators of effectiveness planning, implementation, and supervision have not been optimally fulfilled. Village deliberations (Musdes), which should be participatory, often become mere formalities (Indraswari & Rahayu, 2021), while supervision of the RAB and accountability reports (Kholik, 2024) is ineffective due to weak transparency and follow-up. Thus, the failure to implement the stages of village fund management is generally caused by limited human resources, low community participation, and the absence of a strong evaluation system to ensure the effectiveness and accountability of village fund management.

Community involvement is an important component in village financial management because active participation can increase the effectiveness and accountability of fund utilization (Waruwu, 2023). Participation enables programs to be implemented independently without reliance on external labor, so that village funds remain circulating in the local area. However, the level of community participation in many villages is still low; a field survey by the Ministry of Villages (2023) shows that only about 40–50% of residents are involved in program planning and supervision. This condition is in line with the findings of (Mansuri & Rao, 2013) in Localising Development: Does Participation Work?, which states that community participation does not automatically increase the effectiveness of development if it is not accompanied by institutional capacity and strong feedback mechanisms. In addition to participation, the capacity of village officials is also a determining factor in the successful management of village funds. Visionary leadership and the technical capabilities of village officials play an important role in ensuring the implementation of targeted programs (Irmansyah, Sri Wahyuni Mustafa, 2021). Therefore, capacity building through training and mentoring needs to be optimized so that village officials are more professional and the community is more involved in decision-making. The combination of active community participation and strong institutional capacity is believed to strengthen village financial management and ultimately improve community welfare (Ananda Naufal Zaki, Melati Oktafiyani, 2023).

Welfare is a measuring point for a community that is already in a prosperous condition. This welfare can be measured by the health, economic situation, happiness and quality of life of the people, the view of the general public, in a prosperous family, they are able to send their family members to the highest possible level (Mulia & Saputra, 2020). Welfare can be indicated when health conditions are good, the economy is improving, the level of education is high and the quality of life is decent (Rahayu, 2023). In general, social welfare includes various aspects, such as the fulfillment of basic needs, access to education, health services, economic stability, and a supportive

social environment (Siti Alifa Fentiani, Yani Achdiani, 2025). A community will be said to be prosperous if it has fulfilled the indicators of community welfare. Indicators of welfare according to Soetomo contain three components, Social justice, Economic justice and Democratic justice (Nisya Agniya Rahmah, Laras Pratiwi, 2021). To see the influence given in the management of village funds that are able to support the welfare of the community, an object is needed that is able to describe this. this is intended to see how much influence the management of village funds has on the health of the community.

The object of main focus is a village in North Luwu, namely Mangalle village, Mappedeceng sub-district, North Luwu Regency. Based on observations that have been made, the village is a village with village fund management that emphasizes infrastructure development over community empowerment. In the village fund allocation policy, at least 70% of the village fund budget is directed to infrastructure development. This is because with a policy like this, the development of village infrastructure can support the economy in the village itself, especially in this research site, namely in Mangalle Village, Mappedeceng District, North Luwu Regency. Examples that can be seen from the development of infrastructure are the construction of farm roads and the construction of connecting bridges. Mangalle village also budgets 30% of its village funds for village community empowerment, such as the BUMDES program, and also the formation of training such as farmer groups. This is done in order to be able to support villagers in improving community welfare.

Based on the results of these hypotheses, the main focus in this research is that the researcher wants to know whether the village government has allocated village funds in accordance with the principles of village fund management so that village funds are able to improve the welfare of the community in the village according to Soetomo in (Nisya Agniya Rahmah, Laras Pratiwi, 2021). Then, later in making decisions on the use of village funds, it is hoped that it will be right on target with the conditions that exist in the village, especially mangalle village. The village government must also be smart in making decisions on whether the management of village funds will only be focused on infrastructure development or insert a small village fund budget for community empowerment as well, so that the management of village funds must really be effective to support community welfare.

The findings of this research are ultimately expected to help Mangalle village and become a model for other villages in managing their finances wisely. The purpose of this research was conducted to describe the effectiveness of village fund management in improving community welfare in Mangalle village, Mappedeceng sub-district, North Luwu district.

METHOD

The method used in this research is qualitative research with a descriptive approach. The term qualitative research refers to a type of research that uses a narrative style to explain events or behavior of people, or scenarios in certain locations in great detail (Jamaluddin & Anwar, 2017). The research location is located in Mangalle Village, Mappedeceng District, North Luwu Regency and the research was conducted for 2 months. Then, people who are used to provide information about the background and conditions of research are known as informants (Amir & Wahida, 2023). The informants selected using *purposive sampling* techniques in this study were village officials consisting of the Village Head, Village Secretary, Head of General Affairs and Design, Head of Finance and Assets, Head of Government Section, Head of Mangalle Hamlet and the Community consisting of Youth Youth Organization and also representatives of Community Leaders.

The types of data used in this research are primary data and secondary data. Primary data was collected through indepth interviews and questionnaires to informants (Agus Ashari, Jumardi Salam, Wahidayanti, 2021). Meanwhile, secondary data was obtained from Mangalle Village Government documents and previous research related to this study. The data were collected through observation, interviews, and documentation directly with the parties involved in the management of village funds and the Mangalle Village Community. In collecting data, there are 3 stages of the method used, namely: 1. The data that has been obtained is then analyzed through the Data Reduction process by sorting and selecting relevant data from the results of interviews, observations and documentation. 2. After that, transcribing interviews and field notes and grouping data based on themes or categories. The data that has been reduced is then presented in the form of descriptive narratives, direct quotes, or thematic tables, and describes the flow of village fund management, planning, implementation, and evaluation, and describes the perceptions and experiences of informants related to the impact of village funds on community welfare. 3. The final

stage is drawing conclusions, which includes the process of analyzing data to find patterns, themes, or relationships between variables and formulating conclusions about the effectiveness of village fund management in improving community welfare. Although the research findings paint a complete picture, broad generalizations are not possible because the study was restricted to a specific location. To get more representative results, it is advised that future study employ mixed methodologies, involve multiple communities, and have a bigger sample size.

RESULTS AND DISCUSSION

RESULTS

In managing village funds, there are several stages that must be considered, including the planning stage, the implementation stage, and the accountability stage.

1. Planning

In managing village funds, each village administration must hold deliberations with the community which aim to make a government work plan (RKP). This deliberation activity will be carried out in two levels, namely deliberations held by each dusun (Musdus) to discuss what potential will be developed in their dusun in various fields according to the needs of the community. Then, the results of the hamlet deliberation will be brought to the village deliberation stage (Musdes). The village deliberation is a deliberation that aims to review all the proposals given at the deliberation of each hamlet and will be filtered to choose the one with the greatest impact on the development of the village. This is in line with the opinion of informants from the results of interviews conducted by researchers, as follows:

"Prior to planning the management of village funds, discussions must be held at both the musdes and musdus levels. All village leaders, community leaders, religious leaders, BPD, youth leaders, women leaders, village facilitators, and a number of sub-district representatives must also attend these discussions. Therefore, the proposals that will be given priority and have the greatest influence on the village community will be selected out of all of them". (Interview Mr. A, Mangalle Village Head)

This statement is also supported by the results of several interviews with researchers, namely:

"Of course, before the musdes can take place, the deliberation must pass via the musdus. In order to bring the results to the sub-district musrembang, which the village cannot afford, the results of the musdes will be delivered to the musdes, after which the most important ones will be chosen and all village officials must attend" (Interview Mr. S, Mangalle Village Secretary).

The management of village funds must also go through three village meetings, this is supported by the results of the interview, as follows:

"Three rounds of deliberation are conducted in the village: the RKP preparation deliberation, the RKP draft deliberation, and the RKP determination deliberation ". (Interview Mrs. Y, Head of General Affairs and Design)

"Indeed, deliberations are required in order to plan the draft APBDes. The hamlet deliberations will be followed by three village deliberations to select the draft APBDes ". (Interview Mr. Z, Head of Government Section).

In managing village funds, the village government must involve all levels such as village officials, community leaders, and representatives from the sub-district government. This is done in order to make the community take part in the village development planning process. This is supported by the results of interviews conducted by researchers, as follows

"Every hamlet must include every community; all village leaders and a portion of the community must participate in the hamlet discussions. Village facilitators, BPD, representatives of each dusun, community leaders, religious leaders, youth organizations, and sub-district representatives must all participate in the village deliberation. However, there are occasionally a number of barriers to community participation in these discussions. For instance, if 100 invitations are sent out to the community, only a small percentage of them will attend due to various barriers, but village development participation can be considered good". (Interview Mr. A, Mangalle Village Head).

"Village officials, community members, community leaders, BPD members, Dusun representatives, and youth organizations are all present at the village deliberation in addition to others. It is a top priority for the community to get active in village development, including infrastructure development and issues like labor and carpentry". (Interview Mr. M, Head of Mangalle Hamlet)

"I am frequently asked to participate in village deliberations about the budget for the APBDes and the administration of village funds ". (Interview Mr. S, Mangalle Village Community)

" I typically attend the village development meeting on behalf of the youth organization's youth ". (Interview Mr. S, Youth Organization youth)

This information shows that all village officials have participated in the planning stage. Apart from the village government, the community also has a high level of participation in encouraging accountability in the management of village funds. The community is always an observer and controls the course of the program that has been implemented, which indirectly proves that the community is very participatory for village development.

The chronological planning of village funds has a mechanism that can be described as follows:

- 1) The village head and all village officials act as the responsible party for the village fund budget by holding village meetings.
- 2) The village deliberation aims to filter all the proposals that have been provided by all hamlets that have been finalized in the hamlet deliberation and will be selected to be the priority of village development in the village deliberation, then the selected proposals will be included in the RKPDesa.

2. Implementation

Implementation is a stage that will be carried out after the planning stage, which in this stage will discuss village revenue and expenditure transactions. All receipts and expenditures of village funds will be carried out in the form of reports by the implementation team to the village treasurer. This is supported by the results of the interview, as follows:

"Yes, I will ask for a report of all expenditures and receipts in the activities, both in the form of documents and receipts". (Interview Mr. S, Mangalle Village Secretary)

All reports will be collected and recorded by the treasurer as a form of accountability report.

This is according to the interview, as follows:

"Yes, I really need receipts as a form of report". (Interview Mrs. Y, Head of Finance and Assets)

However, sometimes in certain years there are changes in the implementation and financial management of village funds, both budget changes and changes in activities. This is due to the transfer of funds that needs to be done. This is supported by the results of the interview, as follows:

"Yes, it has happened, at that time during the Covid-19 pandemic the village fund budget needed to be diverted to BLT assistance and this process was carried out in deliberations first". (Interview Mrs. Y, Head of General Affairs and Design)

"during the covid period yesterday, many programs were postponed because some of the budget was diverted for covid handling assistance". (Interview Mr. Z, Head of Government Section)

"actually at the time of covid, there was a program for the continued development of farmer road infrastructure and duiker plates but it was only implemented this year". (Interview Mr. A, Mangalle Village Head)

Based on information regarding the implementation of village funds, it can be said that village officials have played a very effective role in its implementation. Although the diversion of funds for COVID-19 has impacted village development, the village government continues to prioritize what is most important for the community. This is necessary for improvements to ensure successful implementation in the future.

3. Supervision

The supervision stage is divided into two stages, namely the reporting stage and the accountability stage.

a. Reporting stage

The reporting stage carried out by Mangalle Village is in accordance with Permendagri Regulation Number 20 of 2018, namely the village head submits a report on the realization of the APBDesa implementation to the Regent / Mayor in the form of first semester and year-end reports. However, sometimes there are also obstacles due to delays in document completeness. This is supported by the results of the interview, as follows.

"It has happened, even then because the making of the report is constrained by the completeness of the documents so that the making of the accountability report is slow but the delay is only one day". (Interview Mrs. Y, Head of Finance and Assets of Mangalle Village)

From the results of this information, it can be said that village officials have made their best efforts even though they still have shortcomings that need to be addressed to make it better.

b. The accountability stage

Accountability for the management of village funds in Mangalle Village is in accordance with Permendagri Number 20 of 2018. The accountability report for the realization of the APBDesa

implementation will be submitted by the Village Head to the Regent / Mayor through the sub-district head at the end of each fiscal year. This APBDesa accountability report contains revenue, expenditure and village financing.

The management of village funds must include accountability, transparency, participation, order, and discipline. The village government must fulfill its accountability, declare, and disclose all activities and activities to the community. If all of this has been fulfilled, it can be said that the village government is responsible, participatory, and transparent. The implementation of the principle of accountability in the management of village funds can be seen from the openness regarding the details and realization of the APBDesa received by the existence of information boards on the implementation of development, deliberation forums, and APBDesa billboards. This is supported by the results of the interview, as follows.

"Yes, we have realized it to the community in the form of installing billboards in front of the village office, specifically in the form of a website we are still not too functional". (Interview Mr. A, Mangalle Village Head)

"The accountability is in the form of billboards so that the community can see it directly". (Interview Mr. S, Mangalle Village Secretary)

From the results of this information, it can be said that the village officials have made efforts to provide accountability in an accountable, transparent, orderly, and disciplined manner through the presentation of the village fund management information board, which has contained all the management of the village fund budget every year, which is presented openly in front of the village office. Even though it has not provided a website, the presentation of the information board is enough to prove that the village fund has been said to be transparent, even though it still has shortcomings that need to be fixed to be better.

In managing village funds, the thing that needs to be considered is how it impacts on the community. Village funds can be said to be effective if they are able to prosper the community. Community welfare can be seen from several aspects including the fulfillment of social justice, democratic justice, and democratic justice.

1. Social justice

Social justice is a condition that includes several indicators, namely education, health, access to electricity and water, and the poor. A developed village is a village that has been able to fulfill these indicators. for Mangalle Village itself, there are several aspects that have been fulfilled both from the aspects of education, health and so on which can be seen from the data, including the following.

a. Education

The education level of the mangalle village community from 2020 to 2024 can be seen from the following table:

Table 1. Level of community education

Education level	2020	2021	2022	2023	2024
Uneducated/illiterate	20	20	20	20	20
Finished elementary school	100	100	200	200	270
Junior high school graduate	100	100	500	500	500
High school graduate	200	500	500	500	500
College Graduate/University Degree	35	40	50	50	55

Source: *data obtained from the village profile (2025)*

From the table above, we can see that the Mangalle village community has fulfilled its access to education and has experienced annual growth, while the number of illiterate people has not increased from year to year. In the field of education, the village administration has not been able to allocate village funds to areas such as scholarship assistance due to limited funds and several unfinished priority programs. Even so, Mangalle village already has educational facilities at the junior high school level, namely SMPN 2 Mappedeceng and PG PAUD school, as well as a village library.

b. Health

The health of the Mangalle village community can be seen from their life expectancy, with the average life expectancy being 80 years. This figure is slightly higher than the average life expectancy in Indonesia, which is 72 years. This figure indicates that the health of the Mangalle village community is well-established. This is also supported by the active village health infrastructure, such as integrated health posts (Posyandu) and community health centers (Pustu), provided by the village government.

c. Electricity and water

From the aspect of water needs, the Mangalle community has fulfilled its water needs. Based on the data received, the number of people whose water needs are sourced from PAM is 200 units while those sourced from dug wells are 120 units and all of them are in good condition and functioning. Then from the aspect of electricity itself, there are no longer communities whose electricity needs are not met.

From the data above, it can be concluded that the social needs of the Mangalle village community have been met as a result of effective village fund management, although there are still several aspects that need to be improved.

2. Economic justice

Economic justice is a situation that includes several indicators, namely income, home ownership, and expenditure levels. For Mangalle Village itself, there are several aspects that have been fulfilled both from the aspects of home ownership, income and so on which can be seen from the data, including the following

a. Income

The general source of income for the people of Mangalle Village comes from the plantation sector, where the number of people who own plantation businesses is 520. of this number is divided into several types of plantations, namely oil palm plantations, cocoa plantations, corn plantations, and lime plantations. From the results of community plantations, the average income received each month ranges from Rp. 1,500,000.00-3,000,000.00. This result is also supported by the results of village fund management where the village government focuses its budget on the agricultural sector such as the construction of farm road infrastructure and also the construction of a duiker plate bridge that facilitates community mobilization in farming, and also the village government has formed farmer groups that are able to facilitate the community in obtaining agricultural subsidized fertilizers. This result is an increase compared to the last 10 years, when people's income only reached Rp. 500,000.00-1,000,000.00 per month; this is because infrastructure development was not much at that time.

b. Home ownership

From observations and data analysis, there are 220 houses in Mangalle Village, consisting of 200 brick houses and 20 wooden houses. There are no homeless people in Mangalle Village living on the streets or under bridges. This proves that the housing needs of the people of Mangalle Village have been met.

From the data above, it can be concluded that the economic needs of the mangalle village community have been met as a result of the effective management of village funds, although there are still several aspects that need to be improved again.

3. Democracy justice

Democratic justice is a situation that includes several indicators, namely: a sense of security and access to information as well as the freedom to conduct elections. Every village must ensure the security and safety of its people and provide the freedom of its people to choose their leaders. For Mangalle Village, the sense of security and safety of the community can be said to have been fulfilled because based on the results of observations and also reviewing data, there were no crimes, violence, and crimes that could harm the village community even though there were no village programs related to village security. Even though the sense of security is fulfilled, the village government needs to create a security program that is able to minimize the crime rate so that something undesirable does not happen in the future, such as providing a security post for the community to be a security facility and improving street lighting and providing CCTV in places that are deemed necessary and emphasizing more cooperation with security forces (TNI/POLRI).

Then in determining the village leader, the village government never limits and hinders the community in determining their choices, even for people who have special limitations both in terms of age and in terms of physical condition if they have met the requirements as voters then there is no obstacle for them to be able to participate in voting. And Mangalle Village also never limits anyone in the community who wants to run for village leadership. This is evidenced by the fact that there is no history of chaos and confusion in the village head election process.

From the data above, it can be concluded that the democratic justice of the mangalle village community has been fulfilled as a result of effective village fund management, although there are still several aspects that need to be improved.

DISCUSSION

From the results of research conducted with interviews and observations, it was found that:

1. village fund management

- a. In the planning stage of Mangalle village fund management, the village government has provided freedom for its people to channel their aspirations for the village. This is done in the form of deliberations both from the hamlet level and from the village level, so that the results of these deliberations can find results which will be able to encourage the welfare of the village community, especially Mangalle village itself.
- b. Then from the implementation stage of Mangalle village fund management, the village government also tries to carry out the program that has been deliberated and tries to manage village finances, both village expenditure and expenditure, as effectively as possible so as not to cause losses to the village community, although sometimes there are obstacles in some of the processes.
- c. The supervision stage is an important stage because this stage determines the performance of village officials. From this we can see whether the MaNgalle village government has been transparent and orderly in managing village funds. The management of village funds must be properly supervised so that there are no violations that can reduce the efficiency of village funds.

From this stage of village fund management, it was found that the management of village funds had an impact on the village community, especially the welfare of the village community. This is in line with previous research (Tampi et al., 2023) whose results state that the village fund management mechanism starting from planning, implementation and supervision is running well and effectively. This is due to the suitability of the budget and village development programs to achieve community welfare running synchronously because it involves all elements of society. Then, these results are also in line with research (Lisda Van Gobel, Nurhayati A. Ayuba, 2023) whose research results show that the effectiveness of village fund management to improve community welfare in Bongo nol village has gone well, this can be seen from the village program programs that have been implemented as well as the planning, preparation, implementation and accountability processes made based on applicable laws. This proves that good village fund management through planning, implementation and supervision mechanisms and involving the community in the process can be effective and able to improve community welfare. However, even though the indicators have been met, researchers found that there are still obstacles that need to be addressed in the implementation stage, namely the issue of budget transfers, and in the monitoring stage, namely delays in reporting and the absence of a website in the reporting system.

2. Community welfare

From the results of the research that has been conducted, it can be explained as follows:

- a. The social justice aspects of the mangalle community which include the level of education, public health, and also the need for water and electricity have been fulfilled.
- b. The economic justice aspect of the mangalle community has been fulfilled such as home ownership, high income and minimal expenditure has been fulfilled.
- c. Then the Mangalle community has fulfilled its democratic justice, both regarding security and also the information system and the right to maintain. The government has given its people a sense of security so that people's lives can be more peaceful and also the freedom to choose who their leaders will be in the future.

The above points also illustrate that the management of village funds that has been carried out has had a positive and effective impact on improving the welfare of the Mangalle village

community. The results of this study are in line with previous research (Sari et al., 2024) This result is proven by the village fund management system, which has fulfilled the indicators of community welfare according to Soetomo, namely the aspects of social, economic, and democratic justice (Nisya Agniya Rahmah, Laras Pratiwi, 2021). However, even though the indicators have been met, researchers found that there are still obstacles that need to be addressed in terms of democratic justice indicators, namely the absence of a village security system implemented by Mangalle Village.

CONCLUSION

Based on the research and discussion outlined above, it can be concluded that the management of village funds in Mangalle Village has been effective in improving the welfare of the community. This can be proven by the management of Mangalle Village funds, which has met the indicators of community welfare in the form of educational justice, economic justice, and democratic justice. This is also due to the performance of the village government in managing village funds as effectively as possible in accordance with applicable regulations and also managing them in line with the aspects of village fund management, namely planning, implementation, and supervision. Although the indicators for fund management and community welfare have been met, there are still aspects that need to be improved, both in terms of community equity needs and the village fund management system implemented by the village government. Based on the research findings and discussions above, the researcher provides the following recommendations:

1. It is hoped that villages will be more organized in submitting their APBdesa reports, implementation reports, and accountability reports on the management of village funds in order to achieve transparency and accountability in the performance of village administration.
2. Educational justice needs to be further improved, especially in educational aspects such as providing scholarship programs for students in the village. In addition, democratic justice for the community also needs to be addressed in the form of establishing a village security program so that a sense of security in the community is fulfilled so that nothing happens in the future.
3. It is hoped that future researchers will be able to provide sample village objects that are more advanced than the sample village objects from this study

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