

Table 8. Elaboration recommendations

No	Specifications	Elaborated
1	Financial Officers	officials should firmly promote accountability among implementers through the application of appropriate discipline. In their work, it is recommended to establish a process for collecting outstanding funds and to encourage self-initiated professional development through formal and informal programs. This is due to the infrequent implementation of technical guidance
2	Village Offices	should begin designing risk management by implementing process-based monitoring; these monitoring processes should focus more on cash counts and take into account the psychological and sociological well-being of civil servants
3	Subdistrict-Level Oversight	recommends changing the oversight schedule so that monitoring takes place at structured and regular intervals to prevent recurring errors. It also encourages administrative orderliness not merely due to regulatory pressure, but by emphasizing a cultural shift that views neat and diligent work as rewarding. With this clarification, it is hoped that the process will not disrupt the disbursement chain or village development.
4	The District	Level Agency requires participation in professional development programs; this development may take the form of system updates. It also continues innovation programs related to daily operational performance systems and selection processes.
5	Village Representatives	members must actively raise awareness by deepening their understanding of the structure and contents of the Village Budget (APBDes), particularly regarding program implementation and the fulfillment of obligations such as tax payments.
6	Community	Foster a positive and logical understanding among community members to build trust in participating in village development activities, thereby creating opportunities for community members with the necessary competencies to become part of the human resources within the administrative apparatus (hiring of new staff). It is hoped that the implementation of this positive approach will lead to a tangible increase in community contributions and strengthen the mechanisms of mutual cooperation that support the development of self-reliant villages.

Source: Data processed by researcher, 2026