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Analysis of Village Fund Distribution in Liang Lake: An Islamic Economic Review (Case Study of Drainage Public Goods Provision)

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ABSTRACT (9 PT)

The Village Fund itself has been distributed since 2015. The Village Fund comes from the State Budget (APBN) and is allocated for village development and community empowerment. It is crucial for rural development and the village economy. The Village Fund is intended for all rural areas in Indonesia, including Liang Village. Liang Village Funds are crucial for village development and community empowerment, which are primary needs for local residents. The reality on the ground shows that infrastructure development in Liang Village still faces various challenges. Diverse geographic conditions and budget constraints are factors that influence the effectiveness of government funds. This study aims to identify and analyze the role of government funding in Liang State, based on an Islamic economic perspective, for the 2024 period. The research used qualitative descriptive analysis. The study was conducted over a five-month period, utilizing three data collection techniques: observation, interviews, and documentation. Three data analysis techniques were used: data reduction, data presentation, and drawing conclusions. The research results explain that the implementation of drainage infrastructure funding policies has demonstrated compliance with the principles of good governance. The distribution of village funds in Negeri Liang adequately reflects the values of responsibility and accountability, although the transparency aspect still needs to be improved. Viewed from an Islamic sharia perspective, the management of government funds in Negeri Liang for drainage infrastructure development adequately reflects the values of trust and accountability as required by Islamic teachings, although the transparency aspect is not yet optimal. The provision of information boards to the community is very important, so that the process of distributing village funds is more transparent to the community.

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1. INTRODUCTION

Islamic economics can be understood as quoted from several opinions. According to Abdul Manan, Islamic economics is a social science that studies the economic problems of the people, inspired by Islamic values. Meanwhile, according to Umar Chapra, Islamic economics is a science that helps realize human happiness through the allocation and distribution of limited resources within the corridors that refer to Islamic teachings without denying individual freedom or without sustainable macroeconomic behavior and environmental imbalance [1]. As explained in the definition of Islamic economics, Islamic economics aims to achieve human well-being through the allocation and distribution of resources. The question is how humans can implement equitable distribution in accordance with Islamic economic principles. The definition of distribution in Islamic economics itself is the concept of justice in distributing goods and services to all levels of society, with the aim of improving the welfare of the people. Rural development must adhere to the principles of justice and equity. This principle can be achieved by ensuring the distribution of Village Funds. implemented effectively. Village funds are allocated specifically for village development and community empowerment [2]. Village Funds (DD) are one of the largest village revenues sourced from the APBN and distributed to village cash accounts through regional cash accounts and used to finance government administration, development implementation, community development, and community empowerment. Law (UU) Number 6 of 2014 concerning Villages. This means that the government budget provided to the relevant Village is entirely for development and empowerment facilities. The Village as one of the institutions that contributes to the format of government. These funds must be used and allocated appropriately in accordance with applicable laws and regulations that have been established by the Indonesian government so that the Village Funds (DD) can improve Village Development, Community Participation in Empowering and Implementing such assistance for the future [3].

The Village Fund itself has been distributed since 2015. The Village Fund, derived from the State Budget (APBN), is allocated for village development and community empowerment. It is crucial for rural development and the village economy. The Village Fund is distributed to all rural areas in Indonesia, including Liang Village. Liang Village Funds are crucial for village development and community empowerment, which are essential needs for local residents. The existence of Law Number 6 of 2014 concerning Villages and Government Regulation Number 43 concerning the Implementation of the Law is an effort by the Government to promote village independence and improve the welfare of the community as a whole. This is seen in the considerations of Law Number 6 of 2014 which states that villages have original rights and traditional rights to regulate and manage the interests of local communities, while contributing to the achievement of the goals of independence in accordance with the 1945 Constitution of the Republic of Indonesia. In the history of the Republic of Indonesia, villages have experienced various changes so that they need to receive protection and empowerment so that they can develop to be stronger, more advanced, independent, and democratic. Thus, villages will be able to create a solid foundation in the implementation of governance and development to achieve a just, prosperous, and prosperous society [4]. Sub-district heads, village heads, village heads and village/sub-district officials as leaders, who deal directly with village/sub-district communities in realizing prosperity must work together in a unified and integrated manner in overseeing Law Number 6 of 2014 and other laws and regulations for their serious implementation. Rural development should aim to improve the welfare of rural communities. Rural community empowerment can also be seen as an effort to accelerate rural development by providing facilities and infrastructure to empower communities, and by accelerating effective and robust regional economic development. The Village Fund has been in existence since 2015 [5], Since the central government launched the Village Fund program, villages across Indonesia, including Negeri Liang in Central Maluku Regency, have received substantial funding allocations to finance infrastructure development and public services. One form of development funded through the Village Fund is the provision of public goods such as drainage channels, which function to address waterlogging and flooding, and maintain the cleanliness of residential areas.

Namun, dalam praktiknya, penyaluran dan pemanfaatan Dana Desa seringkali menghadapi berbagai kendala. Di beberapa wilayah, termasuk Negeri Liang, proyek drainase yang dibangun melalui Dana Desa belum menunjukkan hasil yang optimal. Hal ini menimbulkan pertanyaan mengenai efektivitas perencanaan, pengawasan, serta akuntabilitas dalam pelaksanaan program. Dari perspektif ekonomi Islam, penggunaan dana publik seharusnya dikelola secara transparan, adil, dan berorientasi pada kemaslahatan bersama (maslahah), sesuai prinsip-prinsip seperti amanah, keadilan, dan efisiensi. Based on initial observations in Negeri Liang, the distribution of Village Funds still faces several challenges in terms of transparency, community participation, and the effectiveness of program implementation. Village communities have not been fully involved in the planning and monitoring of fund use, creating an information gap between the village government and residents. Furthermore, there is no evaluation mechanism based on Islamic economic values to assess the management of these funds, even though principles such as justice, trustworthiness, transparency, and efficiency are highly relevant to ensuring the funds are used appropriately and provide equitable benefits to the village community. This highlights the importance of further study on how Village Funds are managed and distributed in Negeri Liang within an Islamic economic framework.

2. METHOD

This study uses a qualitative approach with a descriptive design to gain a deep understanding of the process of distributing and managing Government Funds in Liang Village [6]. The descriptive approach was chosen because it is able to systematically describe the conditions, phenomena, and processes that occur based on facts in the field, thus providing a comprehensive understanding of the research object. The research was conducted in Liang Village from October 2024 to February 2025. The data sources in this study consist of primary data and secondary data. Primary data were obtained directly through observation and in-depth interviews with informants involved in the management of Government Funds, while secondary data were obtained from various supporting documents, such as laws and regulations, village government reports, books, scientific journals, and other literature sources relevant to the research focus. Research informants were selected purposively based on their involvement and knowledge of the government fund distribution process, including the Liang Village Head, Village Secretary, Village Treasurer, members of the Village Saniri, and the Liang Village community as parties affected by the policy. Data collection techniques were carried out through direct observation of Government Fund distribution activities in the field, in-depth interviews to obtain comprehensive information from informants, and documentation of various documents, archives, reports, and administrative data related to the research. Furthermore, the data were analyzed using the Miles and Huberman interactive analysis model which includes three stages, namely data reduction through the process of selecting, simplifying, and grouping relevant information, presenting data in a systematically arranged narrative form to facilitate the interpretation process, and drawing and verifying conclusions based on the overall research findings to produce a valid interpretation of the distribution of Government Funds in Liang Village.

3. RESULTS AND DISCUSSION

Liang Village is one of the villages located on Ambon Island and is administratively included in the Salahutu District, Central Maluku Regency. The term village refers to an administrative area equivalent to a village, where the government system is led by a king. Liang Village has an area of 4,600 ha. Geographically, Liang Village is bordered to the north by Passo Village and Telaga Kodok Village, to the east by Waai Village, to the south by the Seram Strait and to the west by Morela Village. Liang Village is located on the coast which has a flat to hilly topography with an altitude of between 0-800 m above sea level. This village has four sub-villages consisting of: (1) Tanah Mera Village; (2) Lengkong Village; (3) Pohon Sukun Village; and 4) Ihha Village. It is divided into 9 RW and 18 RT. Liang Village is led by a village head who is usually called a king who acts as a formal and informal leader [6]. Negeri Liang is located closer to the provincial capital (Ambon) than to the capital of its parent district. The distance between Negeri Liang and the provincial capital (Ambon) is only 41 km and can be reached by land transportation in 1-1.5 hours. Meanwhile, the capital of Masohi Regency is 251 km away, this distance can be reached by sea transportation through Negeri Tulehu port which is 15 km from Negeri Liang. In addition to sea transportation, there is also a land crossing route reached through the Hunimua Negeri Liang ferry crossing port to the Waipirit Kairatu ferry port (Seram Island) and then continued using land transportation. This condition illustrates that in terms of accessibility, Negeri Liang is classified as a location with very good access, because it is supported by adequate facilities and infrastructure, both by land and sea. In terms of population, Liang Village had a population of 11,716 people by the end of 2007, consisting of 2,396 families, consisting of 5,708 men and 6,008 women. Details of Liang Village's population are presented in the Table 1.

Table 1. Population of Liang Country

No	Children of the Nation	Number of KK	Number of Souls	Number of Males	Number of Women
1	Liang	1.982	9.950	4.854	5.096
2	Tanjung	120	362	173	189
3	Lengkong	240	745	355	390
4	Iha	152	495	201	258
5	Tanah Merah	108	395	168	227
	Amount	**2.602**	**11.911**	**5.751**	**6.160**

Source: Liang Village Office (January 2025)

The population of Liang Village, based on occupational classification, is predominantly agricultural, with some also working as civil servants, self-employed, members of the Indonesian National Armed Forces (TNI), Indonesian National Police (POLRI), and others. The population based on occupational classification in Liang Village is presented in Table 2.

Table 2. Composition of Liang Country's Population Based on Livelihood

No	Type of work	Number of (people)	Percentage (%)
1	Farmer	1.700	79%
2	Civil Servant	71	3%
3	TNI, POLRI	42	2%
4	Self-employed	130	6%
5	Driver	52	2%
6	Etc	148	8%
	Amount	**2.143**	**100%**

Source: Liang Village Office (January 2025)

The Liang people are generally predominantly Muslim, with no other religions. The religions and beliefs of the Liang people are presented in the Table 3

Table 3. Liang Country Population Composition Based on Religion

No	Children of the Nation	Religion	Number of Souls	Percentage (%)
1	Liang	Islam	9.873	84%
2	Tanjung	Islam	357	3%
3	Lengkong	Islam	738	6%
4	Iha	Islam	447	4%
5	Tanah Merah	Islam	391	3%
	Amount	**2.602**	**11.806**	**100%**

Source: Liang Village Office (January 2025)

3.1. Village Fund Distribution Mechanism in Liang Country

Village Funds are funds sourced from the State Budget (APBN) allocated for villages, transferred through the district/city APBD and prioritized for village development and community empowerment. Liang's village funds, which come from the State Budget (APBN) as of 2024, are:

Table 4. Liang Village Fund per 2024

No	Stages	Amount	information
1	Stage 1	Rp 913.689.600	Paid Off
2	Stage 2	Rp 873.296.400	Paid Off
	Total	Rp 1.786.986.000	

Source: Liang Village Office (January 2025)

Based on the data above, village funds can be utilized for various purposes that focus on improving the standard of living and welfare of Liang Village residents, such as village infrastructure development, community empowerment and distribution of BLT. The development planning process at the village level needs to be aligned with the Village Fund (DD) to ensure accountability and targeted targeting for each activity. Implementing village development programs requires effective fund distribution. According to Taslim Samual (Liang Village Official), the Village Fund is disbursed through a phased mechanism each year and allocated to meet the needs and interests of the Liang Village community [7]. According to Janna Lestusen, Village Treasurer, the Village Fund is sourced from the State Budget (APBN), which then flows through a transfer mechanism to the regions. The local government then distributes the funds to each district/city within its jurisdiction, and finally, the district/city governments distribute the funds to each village within their administrative area. The Village Fund distribution process has been running effectively, with the provision that the allocation of these funds must be carried out by the village government in accordance with established regulations [8]. Village funds received are managed according to the provisions of Law No. 43 of 2014. All use of village funds must comply with the provisions of the Mayor's Regulation (Perwal) because they will be audited by the inspectorate. Villages must develop programs that align with the Perwal and community needs. The fund management process includes calculating and preparing a Budget Plan (RAB), resulting in a management flow that encompasses funding sources, budgeting, approval, spending, and accountability.

The village fund planning process begins with a village meeting involving various community elements to identify priority needs. Village officials then develop a Village Medium-Term Development Plan (RPJMDes) as a reference for long-term programs and a Village Government Work Plan (RKPDes) for annual programs. These documents form the basis for the Village Revenue and Expenditure Budget (APBDes), which details the allocation of village funds. Throughout the process, the village government must ensure the plan aligns with national regulations and policies on village funds. Planning must also consider village potential, determine program priorities, analyze budget needs through a Budget Plan (RAB), and plan a realistic implementation schedule. Transparency is key, with community involvement at every stage of the planning process ensuring that the resulting program truly addresses community needs and meets the legal requirements for village financial management. Taslim Samual (Liang State Official) said that the planning stage consists of 4, namely the political stage (Saniri), the democratic stage which is seen scientifically (by distinguishing whether this is a need or a desire), the participatory stage by gathering stakeholders (stakeholders in the country) such as RT, RW heads, religious leaders, community leaders etc., and the final stage is top down and button up (planning based on leadership observations). All are discussed in the Village Development Planning Meeting (MUSRENBANG Des) regarding village fund planning and will be selected on a priority scale by stakeholders and a team of eleven to determine which is more urgent and implemented first. Then after that it is submitted to the Kec MUSRENBANG and will be continued to the Kab. MUSRENBANG [7]. As Taslim Samual (State Official) stated, "This drainage project utilizes the community surrounding the development so that two aspects can be implemented simultaneously: infrastructure development and community empowerment. Let them do the work, because they will also be paid. Why them? Because the construction is in their area, and of course, the drainage will be done as well as possible because they will benefit from the results." One of the programs implemented in Liang Village is drainage (gutters). Drainage programs play a vital role in village development for several important reasons. A good drainage system prevents flooding and waterlogging that can damage village infrastructure such as roads and homes, while also protecting productive agricultural land. From a health perspective, optimally functioning drainage reduces breeding grounds for disease vectors such as mosquitoes that transmit malaria or dengue fever. Economically, drainage supports the smooth flow of agricultural activities, trade, and transportation, which increases productivity and community income. From an environmental perspective, this system helps maintain groundwater quality and prevents erosion. Drainage programs are a crucial investment in basic infrastructure for improving the quality of life for village communities and building resilience to the impacts of climate change [7].

Muchlis Mony (Saniri) added, the implementation of the village fund program for drainage construction begins with the identification of points prone to inundation and flooding by Saniri, which are then discussed in the village musrenbang involving village officials and the community. The technical team then conducts measurements and mapping to determine the dimensions and drainage routes to be built according to the topographic conditions of the area. Based on the survey results, a Budget Plan (RAB) is prepared that includes material requirements, labor wages, and operational costs with reference to predetermined price standards. The procurement process for building materials is carried out transparently, taking into account quality and budget efficiency. Drainage construction is carried out by involving local labor to empower the village community's economy, while technical supervision is carried out by a companion team to ensure construction is in accordance with the planned specifications. After construction is completed, quality checks and water flow tests are carried out to ensure optimal drainage function, and a community group is formed to be responsible for regular maintenance to ensure the sustainability of the infrastructure that has been built [9].

Table 5. Details of the Drainage Procurement Budget (RAB)

No	Types of Budget	Budget Amount
1	Biaya Operasional	Rp 51.400.000
2	Upah	Rp 49.600.000
3	Biaya Tambahan	Rp 8.280.000
	Amount	Rp 109.280.000

Source: Liang Village Office (January 2025)

Based on the details presented in the Budget Plan (RAB) table above, the total budget for drainage construction under the 2024 village fund program is Rp 109,280,000, which includes the costs of materials, labor, and supporting equipment. This budget has been adjusted to the established price standards and allocated proportionally to ensure optimal construction quality. Construction of the 170-meter drainage is planned to begin in September 2024 and be completed within 60 working days, involving 15 local workers. With the realization of this program, it is hoped that it will address the problem of waterlogging in the area and provide long-term benefits for environmental health and the economic activities of the village community [8]. The Village Fund monitoring and evaluation system is a series of integrated oversight mechanisms implemented to ensure accountability and effectiveness in village financial management. This oversight is carried out at three crucial stages: pre-activity monitoring, monitoring during program implementation, and post-implementation evaluation. In Liang Village, a community-based oversight mechanism is implemented through the formation of an Activity Monitoring Team (TPK). This team has a representative membership structure that includes key figures from the area surrounding the drainage construction site, such as the neighborhood association (RT) head understanding the local geographic and demographic conditions. Furthermore, the Community Development Team (TPK) includes representatives from the surrounding community who can monitor the progress of the project on a daily basis. Another important component of the TPK is the presence of members of the Saniri (a traditional institution that serves as a village council in the traditional Maluku government structure), who provide cultural legitimacy and ensure that the construction process adheres to local customary values. The TPK is tasked with direct field supervision throughout all stages of the drainage construction project, from material procurement and construction to final completion. They verify the alignment of the technical specifications outlined in the planning documents with the actual implementation on the ground, and ensure that funds are used in accordance with the approved Budget and Budget Plan (RAB). The results of the TPK's supervision are then documented in periodic reports submitted to the Village Head and presented at village deliberation forums as a form of accountability to the entire Liang Village community [7]. The reporting system for accountability for the use of Village Funds in Liang Village is implemented strictly in accordance with applicable national regulations, with no specific adjustments to the basic mechanisms. The financial reporting structure is designed to align with the quarterly transfer budget disbursement schedule, resulting in a quarterly reporting pattern. Each quarterly report serves as a prerequisite for fund disbursement.

The next step is to create a system of checks and balances that guarantees ongoing accountability. In operational implementation, regulations stipulate that accountability for Village Funds and Village Fund Allocations must be compiled in two distinct but interrelated formal instruments. First, the initial Realization Report presents the progress of program implementation and budget absorption in the first period of the current year, which typically covers the first semester. This document serves as a mid-year evaluation and serves as a basis for improving implementation in subsequent periods. Second, the Accountability Report (LPJ), a comprehensive document containing all program realization and budget utilization throughout the fiscal year, supplemented by transaction evidence, activity documentation, and an evaluation of program achievements measured against predetermined performance indicators. This LPJ is then verified through a multi-layer audit involving the Village Assistance Team, the Regional Inspectorate, and the Financial and Development Supervisory Agency (BPKP) before being declared valid and serving as the basis for Village Fund program planning in the following fiscal year. As Janna Lestusen (Village Treasurer) stated, "The accountability report itself is still in accordance with the regulations, and annual reporting is still aligned with the transfer budget. Transfer budgets are received quarterly, meaning reporting is also in accordance with the transfer budget, which is quarterly. For example, if Village Funds (ADD) are received in one phase, reporting also aligns with that phase. The same applies to Village Funds (DD), but the regulations for reporting LPJ, village fund accountability reports, and There are 2 stages in the allocation of village funds, namely the first realization report and the second realization report, namely the LPJ'.

3.2. Analysis Of Islamic Economic Perspectives

This research reveals that the distribution of village funds for drainage projects in Negeri Liang exhibits interesting complexities when evaluated from an Islamic economic perspective. Overall, there are three main interrelated findings. First, the village fund distribution mechanism in Negeri Liang does not apply most of the principles of transparency and accountability that align with the concept of amanah (trustworthiness) in Islam. The participatory planning process through village deliberations reflects the implementation of the principle of shura, where the community is actively involved in decision-making. However, weaknesses remain in the detailed documentation and reporting aspects, which have implications for the suboptimal implementation of the amanah principle across the board. Second, in terms of equitable distribution, the allocation of funds for drainage projects has considered the priority of community needs based on geographic conditions and level of urgency. This aligns with the principle of islah (justice) in Islamic economics. The prioritization of drainage projects in areas prone to flooding demonstrates the application of the concept of maslahah, where the public interest is prioritized. Community participation in the form of mutual cooperation and self-help also reflects the strong value of ta'awun (community service) in project implementation. Third, the economic impact of the drainage projects demonstrates the achievement of significant maslahah. Improving the drainage system not only reduces the risk of flooding but also opens up new economic opportunities for the community, such as easier transportation and increased property values. This aligns with the goal of Islamic economics to create sustainable and equitable prosperity. This synthesis shows that although the implementation of village fund distribution in Negeri Liang is not yet fully optimal from an Islamic economic perspective, it has shown positive progress in implementing Sharia values. Success in community participation and an orientation toward the public good are key strengths, while transparency and accountability still require systematic improvement [10]. The findings of this study demonstrate both alignment and differences with various existing theories and empirical studies. Theoretically, the results support Chapra's (2024) view on the importance of the principle of distributive justice in Islamic economics, where resource allocation should be based on the priority of community needs. The prioritization of drainage development in flood-prone areas in Liang Village aligns with Chapra's need-based allocation concept, although its implementation has not been fully optimized. This aligns with Army's (2020) research on Village Fund (ADD) management in Pucanganom Village, which noted that village fund management in Pucanganom Village was carried out with attention to the alignment of programs with community needs. The findings of this study, particularly regarding the implementation of Village Funds for drainage infrastructure development in Liang Village, demonstrate several alignments and differences with previous research. However, the findings regarding weak transparency and accountability in this study contrast with the theory of good governance proposed by Iqbal and Lewis (2009). They emphasized that public fund management from an Islamic perspective must prioritize information transparency as a manifestation of the principle of trustworthiness. The absence of publicly accessible information boards and financial reports in Liang Country indicates a significant gap between theoretical ideals and empirical reality [11].

A comparative study with Aulia Muthiatul's (2020) research in East Java on the effectiveness of village financial management based on Home Affairs Ministerial Regulation No. 20 of 2018 showed similar results. Both studies found that basic infrastructure projects successfully realized the basic needs (maslahah dharuriyyah) and the hajj (pilgrimage) but remained weak in the aspect of maslahah tahsiniyyah, particularly regarding long-term environmental sustainability [12]. The findings regarding low horizontal accountability in this study align with the criticism expressed by Beik and Arsyianti (2016) of public fund management practices in Indonesia. They stated that accountability in Islamic economics is not only vertical to Allah but also horizontal to the community. The conditions in Negeri Liang, which demonstrate weak horizontal accountability, strengthen Beik and Arsyianti's argument for the need to reform the public fund governance system in Indonesia [13]. Interestingly, this study uncovered a unique phenomenon not found in previous studies: high community participation in the form of self-help and mutual cooperation despite low transparency. This contrasts with the findings of Hidayat and Ardiansyah (2024), which showed a positive correlation between transparency and public participation. These findings indicate that local cultural factors significantly influence public participation patterns, regardless of the level of village government transparency [14]. In the context of Putnam's social capital theory, the high level of mutual cooperation in Liang Village demonstrates strong bonding social capital within the community [15]. However, weak transparency can erode bridging social capital between the community and the village government in the long term, as Fukuyama warned in his theory of trust and governance [16]. A comparison with the theoretical framework of Islamic Public Finance developed by Kahf (2006) shows that village fund management in Liang Village is only in the early stages of implementing Sharia principles. Kahf emphasized the importance of integrating transparency, accountability, and participation as the main pillars of Islamic public financial management. The findings of this study indicate that of these three pillars, only participation is relatively strong, while the other two aspects still require systematic improvement [17].

The findings indicate that the distribution of Village Funds for drainage infrastructure in Liang Village has contributed to improving public goods provision and supporting community welfare. From the perspective of Islamic economics, public infrastructure development represents the government's responsibility to realize maslahah through transparent, accountable, and equitable management of public resources [18], [19]. Therefore, the effectiveness of Village Fund distribution should not merely be assessed by budget absorption but also by its ability to generate sustainable socio-economic benefits, strengthen environmental resilience, and improve the quality of public services [20].Furthermore, the implementation of accountability, transparency, community participation, and good village governance reflects the fundamental principles of Islamic public finance, particularly amanah (trustworthiness), 'adl (justice), and maqāṣid al-sharī'ah, in promoting collective welfare and sustainable rural development [19], [21]. Moreover, this study demonstrates that successful Village Fund management depends not only on adequate financial allocation but also on participatory planning, effective supervision, institutional capacity, and continuous evaluation of development outcomes [22]. In the case of drainage infrastructure, active collaboration between the village government and the local community enhances the efficiency, sustainability, and long-term impact of public goods provision while strengthening public trust in village governance [20].These findings reinforce the argument that integrating Islamic economic principles with good governance practices can improve the quality of Village Fund management and ensure that development policies create inclusive, equitable, and sustainable welfare for rural communities. Consequently, strengthening transparency mechanisms, participatory oversight, and performance-based evaluation should become strategic priorities for optimizing Village Fund distribution in accordance with the objectives of Islamic economics and sustainable rural development [21], [23].

4. CONCLUSION

The conclusion that can be drawn is that the implementation of drainage infrastructure funding policies has not yet demonstrated compliance with the principles of good governance. The management of government funds in Negeri Liang does not yet reflect the values of responsibility and accountability because its transparency aspect still needs to be improved. Although there are still several obstacles and challenges in its implementation, such as limited budget allocation and coordination between stakeholders, the village government's efforts in providing drainage infrastructure have provided tangible benefits for the welfare of the Liang community. Viewed from an Islamic Economic perspective, the management of government funds in Negeri Liang for drainage infrastructure development does not reflect the values of trust and accountability as required by Islamic teachings, because its transparency aspect is not optimal. However, the village government's efforts in providing drainage infrastructure have provided tangible benefits for the public welfare (maslahah 'ammah) of the Liang community, in accordance with the objectives of sharia.

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- Data availability is not applicable to this paper as no new data were created or analyzed in this study.

Declaration of Generative AI and AI-assisted Technologies

- Generative AI was used only for language refinement. The scientific content remains entirely the responsibility of the authors.
- Generative AI tools were used to improve language and formatting. The analysis, tables, figures, and conclusions were prepared by the authors.
- AI was used only for language polishing, not for data analysis or result interpretation.
- The authors declare that no generative AI was used in the preparation of this manuscript.

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