

## VILLAGE FUND ALLOCATION MANAGEMENT IN IMPROVING COMMUNITY EMPOWERMENT IN JAYASAMPURNA VILLAGE

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**Abstract:** *As a government directly engaged with the community, villages are the main focus of community empowerment because most of Indonesia's territory is in the countryside. Independent management of village finances through allocating village funds has made villages more independent to achieve a just, prosperous, and prosperous society. In managing the allocation of village funds in Jayasampurna Village, problems such as the need for more community involvement in village fund allocation activities for community empowerment were found. This study uses qualitative methods to produce descriptive data in the form of written or spoken words from people and observed behaviors. This study aims to determine the management of village fund allocation in improving community empowerment in Jayasampurna Village by using the management theory from George R. Terry, which consists of planning, organizing, mobilizing, and supervising. The study results show that the planning indicators are pretty good because they have held a hamlet-level deliberation (MUSDUS). The organization also went well, as seen from the Village Head, who gave directions to the team members. The Jayasampurna Village Government also constantly monitors and evaluates activities that have been realized. However, the mobilization indicators need to be improved because many people are unaware of the village fund allocation program, so the community is less involved. The supervision indicators are also not good because of the lack of socialization regarding managing village fund allocation, so the community is not involved in supervision. Therefore, the Jayasampurna Village government needs to increase transparency and socialization of the program through various media so that the community can be actively involved in supervision and implementation. This step is vital to ensure that allocating village funds is beneficial for community empowerment and improving the village economy.*

**Keywords:** *Community, Empowerment, Government, Management, Village, Village Fund Allocation*

**Abstrak:** Desa sebagai pemerintahan yang langsung bersentuhan dengan masyarakat menjadi fokus utama dalam pemberdayaan masyarakat, karena sebagian besar wilayah Indonesia ada di pedesaan. Pengelolaan keuangan desa secara mandiri melalui alokasi dana desa telah menjadikan desa lebih mandiri untuk mencapai masyarakat yang adil, makmur, dan sejahtera. Dalam proses pengelolaan alokasi dana desa di Desa Jayasampurna dijumpai permasalahan seperti kurangnya keterlibatan masyarakat dalam proses kegiatan alokasi dana desa untuk pemberdayaan masyarakat. Penelitian ini menggunakan metode kualitatif untuk menghasilkan data deskriptif berupa kata-kata tertulis atau lisan dari orang-orang dan perilaku yang diamati. Tujuan penelitian ini adalah untuk mengetahui pengelolaan alokasi dana desa dalam meningkatkan pemberdayaan masyarakat di Desa Jayasampurna dengan menggunakan teori pengelolaan dari George R. Terry yang terdiri dari perencanaan, pengorganisasian, penggerakkan, dan pengawasan. Hasil penelitian menunjukkan bahwa indikator perencanaan sudah cukup baik karena sudah mengadakan musyawarah tingkat dusun (MUSDUS). Pengorganisasian juga berjalan dengan baik, terlihat dari Kepala Desa yang memberikan arahan kepada anggota tim. Pemerintah Desa Jayasampurna juga selalu melakukan monitoring untuk mengevaluasi kegiatan yang telah terealisasi. Namun, indikator penggerakkan belum cukup baik karena masih banyak masyarakat yang belum mengetahui adanya program alokasi dana desa sehingga masyarakat kurang terlibat. Dan indikator pengawasan juga belum baik karena kurangnya sosialisasi mengenai pengelolaan alokasi dana desa sehingga masyarakat tidak terlibat dalam pengawasan. Oleh karena itu, pemerintah Desa Jayasampurna perlu meningkatkan transparansi dan sosialisasi program melalui berbagai media agar masyarakat dapat terlibat aktif dalam pengawasan dan pelaksanaan. Langkah ini penting untuk memastikan alokasi dana desa benar-benar bermanfaat bagi pemberdayaan masyarakat dan peningkatan ekonomi desa.

**Kata Kunci:** Alokasi Dana Desa, Desa, Pengelolaan, Masyarakat, Pemberdayaan, Pemerintah.

## **I. Introduction**

Empowering the community means prioritizing the function of villages as governing bodies that directly connect to the local population, considering that most of Indonesia's population resides in rural areas. Law No. 6/2014 stipulates that village governments shall manage financial matters distinct from district governments.

This separation is motivated not only by the desire to provide authority and financing to regional governments but also by the desire to increase the efficiency and effectiveness of financial resource management, which would improve welfare and community services. Villages are granted the authority to autonomously manage their finances by allocating funds from the Village Fund. Village fund allocations refer to the money the district/municipality government assigns to villages, sourced from the central and regional financial balance funds. Most village finance allocations are utilized to advance and execute village governance. The village has become self-sufficient, progressive, and robust to attain a fair, affluent, and thriving society. Villages possess the jurisdiction to govern their territories according to their communities' capacities and potential, aiming to attain prosperity and equitable allocation of economic resources.

Community empowerment plays a crucial role in developing rural areas. Jayasampurna Village is one of the villages in Bekasi Regency, which is currently focusing on allocating village funds to carry out community empowerment and create prosperity for its community. This empowerment involves planning, implementation, and accountability. *Empowerment* is a process that facilitates community participation in common interests or collective units. This involves identifying goals, gathering resources, mobilizing campaigns, and helping build community power.

Village funds should primarily be allocated to non-physical community empowerment initiatives, including assisting communities in developing their businesses and supporting educational activities such as Quran Education Parks (TPQ), Early Childhood Education (PAUD), and Kindergartens (TK). Additionally, funds should be allocated for training programs aimed at enhancing the skills of farmers and Micro, Small, and Medium Enterprises (MSMEs) (Karimah et al., 2014).

Village fund allocation management must involve various parties, such as youth organizations, the Family Welfare and Empowerment Organization (PKK) mobilization team, the Village Consultative Body (BPD), and the community. Their participation is required in planning, implementing, monitoring, and ensuring accountability and transparency (Karimah et al., 2014). Researchers noted problems in managing village fund allocation, including a need for more community involvement in Jayasampurna Village's fund allocation activities for community empowerment. Some residents must know about a village fund allocation program to empower them. This is evident from the lack of information regarding the administration of village budget allocations that are accessible and known to the community through social media or conventional media.

Previous research by Amara, M., Juliarso, A., and Saeful Hidayat, E. (2023), titled "Community Participatory Supervision in Fund Management in Bantarkalong Village, Cipatujah District, Tasikmalaya Regency," revealed that despite existing supervision activities in Bantarkalong Village, obstacles persist in the participation and monitoring by the BPD during development projects. These challenges have led to limited community involvement in monitoring efforts.

Other research conducted by Muslihah, S., & Siregar, H. O. (2019), which examined "The Impact of Village Fund Allocation on the Development and Welfare of Village Communities in Bantul Regency, Special Region of Yogyakarta," showed that village fund allocation has a positive effect on both development and community welfare. However, the

study also highlighted the need for the government to pay special attention to allocating these funds to ensure that they are used effectively and promptly.

This research focuses on managing village fund allocations to enhance community empowerment in Jayasampurna Village. Therefore, the researcher titled it "Managing Village Fund Allocations to Increase Community Empowerment in Jayasampurna Village." This study examines the management of village fund allocations in Jayasampurna Village and its impact on enhancing community empowerment.

This research is novel and intriguing compared to previous studies because it explores the management of village fund allocations for community empowerment using George R. Terry's management theory, which includes planning, organizing, mobilizing, and supervising. Thus, this research examines the management of village fund allocation and contributes to developing George R. Terry's management theory in the context of community empowerment in Jayasampurna Village. This research aims to study how village funds are managed in Jayasampurna Village to enhance community empowerment. The goal is to develop a more practical approach to fund allocation, optimizing community empowerment and the local economy.

## **II. Literature Review**

According to Government Regulation No. 72/2005, the village, central, and regional financial balance funds received by districts/municipalities are distributed proportionally to each village, known as the Village Fund Allocation (ADD). Minister of Home Affairs Regulation No. 37/2007 states that Village Fund Allocation Management is essential to village financial management. It includes planning, budgeting, administration, reporting, accountability, and financial supervision within the village (Putra et al., 2013).

According to Siti Muslihah, Hilda Octavana Siregar, and Sriniyati (2019) in Fitri (2015), village fund allocation management should reflect the regional government's commitment to running government without compromising public interests. Currently, village financing relies on the village's initial income and community self-help, which can be unpredictable. As a result, to help with development and empowerment in rural areas, the central government has instructed several districts to allocate funds directly to villages from their Regional Revenue and Expenditure Budget (APBD). The government also emphasizes that villages, with their autonomy and village leaders through the village government, can receive tasks or delegations from the central and regional governments to conduct specific government affairs. Furthermore, the village government must be involved in any development

or empowerment initiatives in rural areas that the district/municipality government or third parties undertake.

Siti Muslihah, Hilda Octavana Siregar, and Sriniyati (2019) researched the impact of village fund allocation on the welfare and development of village communities. This research demonstrates that the allocation of village funds influences the development and welfare of the community in Bantul Regency. The government plays a critical role in implementing and reporting village funds. The government must prioritize its management to ensure that village funds are managed with accountability and punctuality.

Community empowerment involves enabling community members to strengthen their community and find new ways to improve it. Community empowerment is a government initiative to establish social strengthening to accelerate poverty reduction through active participation. Hopefully, this can lead impoverished communities to become civilized, prosperous, just, and based on faith and piety (Lestari, 2016).

According to George R. Terry (2003:1), management is the process or framework involving leading or guiding teams of individuals toward specific organizational objectives. Terry also stated that management functions consist of planning, organizing, actuating, and controlling.

- 1) Planning, or the first phase of implementing management functions, is choosing the objectives, guidelines, rules, and initiatives to help accomplish future goals.
- 2) Organizing is a follow-up to planning, in which group members are assigned responsibilities to execute a predetermined program.
- 3) Actuating is encouraging all group members to work effectively to achieve organizational goals.
- 4) Controlling is determining achievement standards, evaluating implementation, and determining whether the implementation aligns with the established plan and standards (Sumardi, 2018).

The allocation of government funds to community empowerment entails using public budgets to improve the welfare and capacity of the community, with a specific focus on impoverished and vulnerable groups. These funds are used to fund programs encouraging active community participation in planning, implementing, and evaluating development initiatives, thus encouraging a sense of ownership and responsibility for the outcomes. Furthermore, these funds are designated for capacity development, including education, counseling, and skills training, to enhance the community's knowledge, skills, and abilities.

### **III. Research Methodologies**

This research employs qualitative methodologies to collect descriptive data concerning the phenomenon in research, including verbal and written communication and observed conduct. The descriptive approach involves collecting data from words and images to investigate a subject. The accumulated data is anticipated to serve as the foundation for explaining the research subject.

This research aims to either describe or construct interviews with research subjects. On Thursday, May 1, 2023, the researchers interviewed Mr. Saakam, the Head of the Village Consultative Body (BPD) in Jayasampurna Village, and Mrs. Heni, a village resident. To address the research problem formulation, researchers conducted interviews to gather precise and unambiguous information.

The data collected in this research is derived from both primary and secondary sources. This data is a collection of information. Researchers analyzed the answers from interview informants using qualitative data analysis techniques.

### **IV. Result and Discussion**

Village fund allocation is a financial transfer between the village administration and the district government. It is crucial to comprehend the village government's authority for this financial relationship to function effectively. As part of the government structure, the district government should allocate funds to villages to construct facilities and foster community empowerment. To enhance community empowerment, utilizing and distributing village funds must comply with Indonesian laws and regulations.

Financial resources and village income are necessary to support village governance. The sources of village income are outlined in the Village Revenue and Expenditure Budget (APBDes), and the Village Head is responsible for managing them according to the Village Regulations concerning APBDes. The guidelines for Village Financial Management are governed by Minister of Home Affairs Regulation No. 37/2007. Village finances encompass all rights and obligations associated with the administration of village government and have a monetary value, including all forms of wealth related to the rights and obligations of the village, as per Government Regulation in Lieu of Law No. 2/2014 concerning Regional Government.

### ***Village Fund Allocations Management for Increased Community Empowerment in Jayasampurna Village in the Planning Dimension***

Planning the allocation of village funds to be more effective and efficient by collecting aspirations from the village by holding village-level deliberation activities (MUSDUS) to ensure the community can perceive the effect. According to the interviews conducted by researchers, this is in line with the perspective of Mr. Saakam, the Head of the Village Consultative Body (BPD) of Jayasampurna Village, who claims that "a more effective allocation of village funds so that it is felt by the community, one of which is holding village-level deliberation activities (MUSDUS) is an activity called capturing community aspirations." "In the MUSDUS, proposals from the community are submitted to the village government, which will later be used as data for the village empowerment activity plan for one year" (Saakam, interview conducted on May 1, 2023).

MUSDUS is an activity called capturing community aspirations. In the MUSDUS, community proposals are submitted to the village government, which will then be recorded for the village empowerment activity plan for one year. The Jayasampurna Village government's work program for allocating village funds for community empowerment is focused on food security. The MUSDUS activities are the foundation for the Food Security Grant program, administered to communities. The food security work program comprises community empowerment, farmer groups, and livestock groups. The Village Government provides grants through assistance depending on the group. The village government provides agricultural assistance to farmer groups. They also offer grants for sheep, cattle, and catfish to livestock groups. The implementation of this program has empowered the Jayasampurna Village community.

The management of village fund allocation to enhance community empowerment in Jayasampurna Village is effective with the presence of MUSDUS, which is responsible for determining program aspirations for community empowerment. Additionally, the community has established initiatives in agriculture and animal husbandry. The preparation of activity plans is conducted at the commencement of the new fiscal year or the end of the current fiscal year. All societal components in Jayasampurna Village are preparing a list of proposed activity plans to convey the community's aspirations regarding their needs and interests. Various societal stakeholders shape budget policies to advance the common good. The more stakeholders participate in the budget preparation process, the more diverse interests can be considered.

Based on the research result, the village fund allocation management in Jayasampurna Village is conducted through village-level deliberations (MUSDUS) to increase community empowerment in the planning dimension. MUSDUS captures community aspirations for annual activity plans such as the food security program, which involves grants to farmer and livestock groups. The preparation of the plan involved all components of society, and several programs have been successfully realized. In their previous research, Mutia Amara, Ahmad Juliarso, and Eet Saeful Hidayat (2023) explained that the planning of village funds starts with channeling aspirations through the BPD. It is then discussed at the hamlet meeting and later at the village meeting to prioritize community needs.

Bantarkalong Village Funds are allocated for economic, social, and infrastructural development projects. Emphasis is placed on transparency and accountability to ensure funds are used as planned and to improve the welfare of village communities. Moreover, in 2019, Siti Muslihah, Hilda Octavana Siregar, and Sriniyati explained that planning the allocation of village funds for development and community welfare in Bantul Regency includes identifying needs, involving the community, making plans, and setting budgets for projects that promote the development and welfare of villagers.

### ***Village Fund Allocations Management in the Increasing Community Empowerment in Jayasampurna Village in Organizing Dimension***

In order to effectively allocate village funds in Jayasampurna Village, the government must implement effective organizational strategies. The Village Head is critical in administrating this as the head of a government organization. The allocation of Village Funds for community empowerment in Jayasampurna Village has been proceeding smoothly thus far. This occurred due to the Village Head's guidance of the implementation committee established to implement the Village Fund allocation policy. The Village Head guides team members regarding their responsibilities and functions. Additionally, the Jayasampurna Village Government conducts monitoring to assess the effectiveness of the activities that have been implemented and supplied to farmer and livestock groups. This monitoring aims to ensure that these activities are executed efficiently and effectively to enhance the economic well-being of the communities that receive the grant or assistance.

The availability of high-quality human resources, including competent implementing officers, is the most crucial factor in achieving organizational goals. Quality implementing officers can carry out tasks following systems, procedures, and responsibilities and have the enthusiasm, discipline, will, and commitment to achieve the goals set following the



organization's vision and mission. Nevertheless, the Jayasampurna Village Government faces challenges or obstacles when implementing a program or activity. These include various types of polemics and discrepancies from existing concepts, such as differences in community opinion.

The village fund allocation program in Jayasampurna Village lacks community participation, as many individuals are unaware of its existence. Therefore, the Jayasampurna Village Government must provide the community with a comprehensive disclosure of the programs implemented in the village.

The Village Head is responsible for managing the allocation of village funds in Jayasampurna Village. The goal is to enhance community empowerment in the organizational dimension, as research results indicate. The Village Head directs the team responsible for implementing the village fund allocation policy, and the village government monitors the activities to assess their effectiveness, particularly in the context of empowerment programs, such as assisting farmer and livestock groups.

In 2023, Mutia Amara, Ahmad Juliarso, and Eet Saeful Hidayat highlighted the significance of government, community involvement, and decision-making processes in ensuring transparency and accountability in utilizing village funds in Bantarkalong Village. Additionally, Siti Muslihah, Hilda Octavana Siregar, and Sriniyati (2019) assert that village institutions, including the Village Consultative Body (BPD), Village Government, and community participation, are in place to guarantee transparency, accountability, and efficiency in their utilization, and the discussion of development priorities that are determined by the requirements of village communities in Bantul Regency.

### ***Village Fund Allocations Management in the Increasing Community Empowerment in Jayasampurna Village in Actuating Dimension***

Mobilizing village fund allocation management to increase community empowerment in Jayasampurna Village still needs to be fixed. "I think there is still not enough. There are deliberations in the village, but many people still do not know this management exists. The village should give much direction or inform the community and do not just immediately hold a deliberation" (Heni, Interview, May 1, 2023).

Although the village fund allocation program has been a subject of deliberation, most people must be aware of its existence. This results in a need for more community participation in allocating village funds or programs that promote community empowerment. The village

community complained that the village needed to provide more information through conventional or social media. They aspire that the village will become more engaged in outreach activities to enable the community to comprehend and engage in the village fund allocation management.

Faced with this obstacle, the Jayasampurna Village Government is trying to find a solution by establishing a cash-intensive labor program to maintain and improve the quality of community participation. This program replaces previously unrewarded cooperation with cash-intensive activities that reward participants. Village observations showed that community participation was declining. With rewards, the community is expected to become more responsive and enthusiastic about being involved in village activities, even though the spirit of cooperation is starting to shift.

The transformation from cooperation to cash-intensive labor should show positive results regarding community participation. While cooperation without compensation does not get much response, cash-intensive labor programs should be able to change these dynamics. Individuals who were previously less enthusiastic will now be more eager to participate because of the clear rewards. In addition, this strategy is hoped to increase community involvement in managing village fund allocations and achieve the goal of community empowerment more effectively. However, it is still necessary to continue socializing these initiatives to ensure the entire community is genuinely engaged and supports their implementation.

Based on the research about managing village fund allocation in the mobilization dimension of community empowerment in Jayasampurna Village, it is evident that there is still a need to raise awareness about village fund allocation. This lack of awareness has resulted in low community participation. To address this issue, the Village Government is implementing a cash-intensive program that encourages community engagement but requires improved outreach.

In previous research, according to Mutia Amara, Ahmad Juliarso, and Eet Saeful Hidayat (2023), the lack of BPD monitoring impacted low community involvement in managing village funds in Bantarkalong Village. This creates a negative prejudice, where the lack of transparency exacerbates community disengagement and heightens the risk of misusing village funds. In addition, Siti Muslihah, Hilda Octavana Siregar, and Sriniyati (2019) explained that the management of village funds in Bantul Regency needs effective strategies, community involvement in the planning and decision-making process, and initiatives to guarantee transparency, accountability, and sustainability in the allocation of resources.

### ***Village Fund Allocations Management in the Increasing Community Empowerment in Jayasampurna Village in Controlling Dimension***

Monitoring is the method of control implemented by the Jayasampurna Village Government. The Jayasampurna Village Government will monitor each group that is given grants or assistance. The village government carries out monitoring every quarter. Monitoring involves conducting an on-site inspection to assess the effectiveness of the assistance grant provided by the village administration. *Monitoring* gathers information about the actual developments during the program's implementation or execution. The goal is to fully understand how resources are used in the plan, how activities are carried out, whether the schedule is followed, and if everything aligns with the established expectations. The Jayasampurna Village Government will offer three opportunities to evaluate the impact of the village fund allocation program on community empowerment. The evaluation will focus on the impact of the lack of success in managing the empowerment, providing an additional opportunity for the groups.

Village fund allocation management in Jayasampurna Village involves routine control by the village and active community participation. The village plays a role in ensuring that funds are used according to plan, while the community also monitors and reports indications of misuse of funds. In Jayasampurna Village, the community should be more active in managing village fund allocations. However, due to the lack of socialization regarding this management, many people are unaware of this program, so they cannot supervise. The lack of adequate information means the public must provide suggestions and criticism, which is crucial for creating participatory and transparent supervision.

Apart from internal supervision by the village and community, the inspectorate is also involved in supervision by providing reports regarding allocating village funds. This control is strengthened by installing banners and infographics containing information about the use of village fund allocations. However, this information is currently only conveyed to certain parties. The supervisory process should provide direct reports to the community through various channels and improve communication on managing village funds to ensure transparency and accountability. This approach will enable greater community participation in oversight activities.

Based on the research findings, managing village fund allocation to increase community empowerment in Jayasampurna Village involves village government supervision and community participation in the controlling dimension. Even though there is quarterly monitoring, the lack of program outreach has resulted in low community participation in

monitoring. Expanding information distribution and strengthening socialization regarding managing village fund allocations is crucial to increasing transparency and community participation.

In previous research, Mutia Amara, Ahmad Juliarso, and Eet Saeful Hidayat (2023) stated that the community's involvement in controlling Bantarkalong Village was low. This is caused by the lack of communication facilities that allow feedback from the community. Furthermore, Siti Muslihah, Hilda Octavana Siregar, and Sriniyati (2019) explained that the government's control is essential for effectively and rapidly implementing and reporting village fund allocations in Bantul Regency.

## **V. Conclusion**

Village fund allocation is a form of financial transfer between district and village governments to build facilities and empower village communities. These funds must be utilized according to applicable laws and regulations regulated by Minister of Home Affairs Regulation Number 37 of 2007 concerning Village Financial Management Guidelines. Based on the research results on village fund allocation management in increasing community empowerment in Jayasampurna Village, the management of village fund allocations in increasing community empowerment has yet to be fully operational. This can be seen from the fact that the village government must provide adequate information regarding the program's existence, making many people unaware. Even though village deliberations were held, community participation still needed to be improved due to a lack of information disclosure. In order to facilitate community engagement in the monitoring and execution of activities, village administrations must enhance transparency and disseminate existing programs through various media. The aim is crucial to guarantee that the allocation of village funds is genuinely beneficial for the empowerment of the community and the enhancement of the village economy.

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