

EFFECTIVENESS OF VILLAGE FUND MANAGEMENT IN COMMUNITY EMPOWERMENT

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Abstract

The creation of a just and prosperous society is one of the ideals of the Indonesian nation that must be achieved, where one of the efforts that can be made to realize these ideals is to carry out national development in Indonesia. One of the efforts to improve the welfare of the community, especially people in rural areas, is the enactment of Law Number 6 of 2014 concerning Villages. With the high poverty rate and the low value of the Human Development Index in Balangan Regency, strategic steps are needed in an effort to reduce poverty and increase the human development index. One of the efforts that can be done is to optimize the use of village funds for improving community welfare through development and empowerment of rural communities. The objectives of this study are 1) to determine the dynamics of village development budgeting for community empowerment, 2) to determine the effectiveness of the use of village funds for community empowerment in Sumber Rejeki Village, Balangan Regency, 3) to determine the role of village funds in the formation of village typologies to realize village SDGs. This study used descriptive qualitative method. The method of data collection in this research is the technique of interview and observation. The data analysis technique uses an interactive data analysis model by Miles and Huberman. Testing the validity of the data by testing credibility through triangulation of sources and techniques. The results showed that the management of village funds in the implementation of development and community empowerment was carried out with the stages of planning, implementing, as well as monitoring and supervising. Community empowerment which is budgeted through village funds is quite effective in empowering the community. The forms of empowerment carried out by the village government are political, economic, and socio-cultural empowerment. The village fund budget, which is quite large, plays a role in efforts to realize the village's SDGs as mandated by the Ministry of Villages, Development of Disadvantaged Regions and Transmigration.

Keywords: Effectiveness, Village Fund, Community Empowerment

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INTRODUCTION

One of the efforts to improve the welfare of the community, especially people in rural areas, is the enactment of Law Number 6 of 2014 concerning Villages. Where the village has the right of origin and traditional rights in regulating and managing the interests of the local community and plays a role in realizing the ideals of independence based on the 1945 Constitution.

Balangan Regency is one of the youngest regencies in South Kalimantan Province, consisting of 154 villages and 3 sub-districts spread over eight sub-districts. Based on Balangan Regency BPS data, it is known that the number of poor people in Balangan Regency is 7,266 (5.55%). While the value of the Human Development Index in Balangan Regency is 68.39, which is still below the South Kalimantan Province average of 70.72. (Balangan in Numbers, 2020). Based on data from the Ministry of Villages, Development of Disadvantaged Regions and Transmigration in 2021, the status of the Developing Village Index in Balangan Regency is developing, which according to Masihad (2018); View (2019); Mustanir (2019) The Developing Village Index captures the development of Village independence based on the implementation of the Village Law with the support of the Village Fund and Village Facilitators. According to Suryono (2010); Ariana et al. (2021); Shafira et al. (2021) The set of indicators developed in the Developing Village Index was developed based on the concept that to get to a developed and independent village, a sustainable development framework is needed in which social, economic, and ecological aspects become complementary forces and maintain the potential and ability of the village to prosper the village life.

With the high poverty rate and the low value of the Human Development Index in Balangan Regency, strategic steps are needed in an effort to reduce poverty and increase the human development index. One of the efforts that can be done is to optimize the use of village funds for improving community welfare through development and empowerment of rural communities. The Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration Number 16 of 2018 concerning Priorities for the Use of Village Funds in Chapter III Article 4 paragraph (3) states that the priority of using village funds is expected to provide the maximum benefit to rural communities in the form of improving the quality of life, increasing welfare and poverty alleviation and improvement of public services at the village level.

Based on data from the Balangan Regency Village and Community Empowerment Service, the realization of the use of village funds in Balangan Regency in 2018 was Rp. 110,326,807,400, where the realization of the development implementation sector is Rp. 96,612,245,141 (87.56%), the community empowerment sector is Rp. 13,578,981,259 (12.30%), while the rest is for the field of government administration, community development and unexpected fields (disaster preparedness).

The realization of the use of village funds in Balangan Regency in 2019 was Rp. 118,850,614,044, where the realization of the development implementation sector is Rp. 111,895,824,804 (94.14%), in the field of community empowerment of Rp. 3,858,796,467 (3.25%). Meanwhile, for the years 2020-2021, due to the condition of the Indonesian nation being hit by a non-natural disaster, namely Corona Virus Diseases (COVID-19), the Village Fund budget is more directed to the handling of Covid-19. Based on these data, it is known that Sumber Rejeki Village, Juai District, Balangan Regency has consistently budgeted and realized the field of community empowerment. In addition, when viewed from the typology of the village, the goal of Sumber Rejeki Village is a village without poverty and hunger, the economy grows evenly and cares about health. So that in order to achieve sustainable village goals (SDG's Desa) in accordance with the typology of the village, it is necessary to develop and empower village communities financed by village funds.

Therefore, researchers are interested in conducting research related to the effectiveness of using village funds in community empowerment in Sumber Rejeki Village, Juai District, Balangan Regency and knowing the role of village funds in realizing the Village SDGs (Sustainable Development Goals), which according to Ismarandy et al. (2021); Khoeriyah (2018) that the Minister of Village Regulation concerning Development of Disadvantaged Regions and Transmigration Number 13 of 2020 concerning

the priority of using village funds in 2021 states that the priority of using village funds is to realize 8 (eight) village typologies and 18 Village SDGs goals.

Community empowerment activities are expected to be able to overcome problems that exist in the village such as poverty, the low value of the Human Development Index and create prosperity and welfare for rural communities as the national goals and ideals of the Indonesian nation are contained in the Preamble to the 1945 Constitution, namely creating a just society and prosper.

MATERIAL AND METHOD

The method used in this research is qualitative research. According to Sugiyono (2009) qualitative research method is a research method used to examine the condition of the object, where the researcher acts as a key instrument, the data collection technique is done by triangulation (combined), the data analysis is inductive, and the results emphasize meaning rather than generalization. Meanwhile, according to Bogdan and Taylor (1992), defines qualitative research methods as research procedures that produce descriptive data in the form of written or spoken words from people and observed behavior. The approach is directed at the background and individuals holistically (whole), not isolating individuals into variables or hypotheses, but viewing them as part of the whole.

This research took place in Sumber Rejeki Village, Juai District, Balangan Regency, with the reason that the village was consistent in budgeting and realizing the field of community empowerment in realizing the village SDGs. So it is hoped that in-depth information can be obtained regarding the effectiveness of using village funds for community empowerment.

Research instruments are tools or facilities used by researchers in collecting data so that their work is easier and the results are better, so they are easy to process (Arikunto, 2010). Qualitative researchers as human instruments, function in determining the focus of research, selecting appropriate informants as data sources, collecting data, assessing data quality, analyzing and interpreting data, and drawing conclusions (Sugiyono, 2009). The instrument of choice in qualitative research is humans themselves (researchers), although we see that other forms of instruments may be used at a later stage of investigation (Sugiarto, 2017; Anggito & Setiawan, 2018; Rukajat, 2018). Humans (researchers) are designated as the main instrument in qualitative research because everything does not yet have a definite form (Lestari, 2018; Munthe et al., 2018; Rozi, 2018).

Determination of informants in this study must meet several criteria, namely having the authority to conduct guidance and supervision of the use of village funds; Have the authority and policies in planning, budgeting, and using village funds; and Communities who are involved (participated) in the planning and use of village funds. Based on these criteria, the selected informants include the Head of Finance and Village Assets of the DPMD; Head of Juai District Administration; Village head; Village secretary; General Affairs and Planning; Head of Finance; BPD members; civil servants; Public figure; Farmer; Housewife; and Entrepreneur.

Data collection techniques are divided into two, namely primary data and secondary data. Data were collected through observation, and in-depth interviews. The data analysis technique in this study uses an interactive model. According to Miles and Huberman (1992), data analysis techniques with interactive models are data analysis consisting of 3 (three) activity flows that occur simultaneously, namely data reduction; data presentation; and drawing conclusions.

RESULTS AND DISCUSION

A Brief History of Sumber Fortune Village

Sumber Rejeki Village, Juai District, Balangan Regency, at the beginning of its establishment was a rubber settlement for the Special Nuclear People's Plantation Transmigration (Trans Pirsus) which was proclaimed by President Soeharto since 1989 where the population came from the island of Java. At first, Sumber Rejeki Village was only a hamlet consisting of two hamlets, namely Hamlet VI and Hamlet VII headed by the Hamlet Head. Hamlet VI is a transmigration settlement which was originally an area of

Juai Village whose land had been acquired through a compensation system, and Hamlet VII is a transmigration settlement located in the Teluk Bayur Village area.

Along with the issuance of Law Number 2 of 2003 concerning the Establishment of Tanah Bumbu Regency and Balangan Regency in South Kalimantan Province on March 25, 2003 as the basis for the formation of Balangan Regency as a result of the division of Hulu Sungai Utara Regency, it is known that Balangan Regency consists of Juai District, Halong, Awayan, Batumandi, Lampihong and Paringin. So that Sumber Rejeki Village because it is included in the Juai District area is part of the Balangan Regency area with the village code 63.11.01.2021.

Geographical Situation and Population Demographics

Sumber Rejeki Village is one of the villages located in the coal mining area of PT. Adaro Indonesia Environment Coal is integrated in the Juai District, Balangan Regency with an area of 14.19 km² or about 1,419 hectares consisting of 1,248 hectares of land, 13 hectares of rice fields, and 158 hectares of hills/mountains. Where the land allotment consists of 13 ha of paddy fields, 150 ha of yard land, 3.5 ha of dry land, 994 ha of rubber plantations, 254 ha of food land, and others 4.5 ha. Sumber Rejeki Village consists of two hamlets and 15 (fifteen) neighborhood units. Geographically, Sumber Rejeki Village is directly adjacent to several areas including the North bordering the Wonorejo and Lalayau villages; In the east it is bordered by Teluk Bayur Village; In the south, it is bordered by Mungkur Uyam Village and Teluk Bayur; and to the west it is bordered by Wonorejo and Sirap villages.

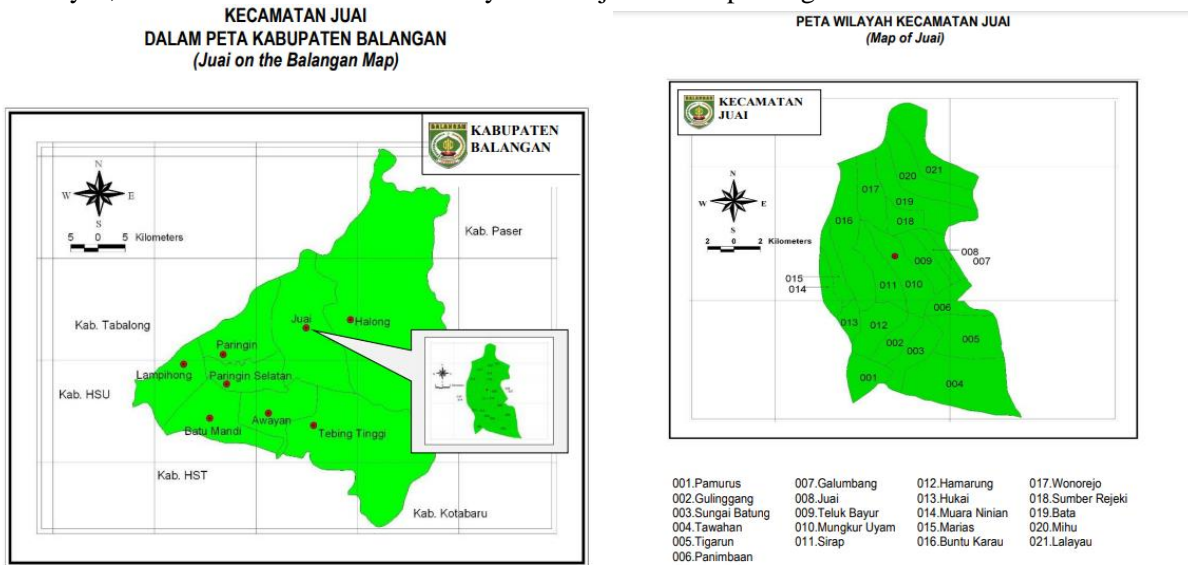


Figure 1 Map of Juai District and Sumber Rejeki Village

Demography is a scientific study of population, especially those related to births, deaths and population movements (Syarifudin, 2020). Demographics, including population size, geographic distribution, population composition and demographic characteristics and how these factors change over time (Harmadi, 2008; Hasibuan, 2015). Therefore, demography focuses on assessing population problems quantitatively, such as the number, structure, composition and size of the population.

Based on village profile data in 2020 from Sumber Rejeki Village, it is known that the population of Sumber Rejeki Village is 1,945 people, consisting of 1,081 men and 864 women with a total of 617 families. The percentage of followers of Islam in Sumber Rejeki Village is 100%, so it can be said that all residents of Sumber Rejeki Village are Muslim, which is 1,945 people.

The tribes in Sumber Rejeki Village can be seen in the table below:

Table 1 Number of Population Tribes

Tribes	Score	Denomination	Percentage (%)
Madura	1	Jiwa	0.05
Jawa	1.344	Jiwa	69.10
Banjar	600	Jiwa	30.85

Source: Sumber Rejeki Village Profile in OVOD (One village One Data) Bappeda Balangan Regency in 2020

Based on table 1 above, it is known that the majority of the residents of Sumber Rejeki Village come from the Javanese and Banjar Tribes, this is because Sumber Rejeki Village is a village that was formed in 1989 for transmigrants, so that the dominant culture and everyday language used by the villagers is Javanese language, besides that the residents also use the Banjar language. The population of Sumber Rejeki Village which is included in the poor category is 159 people, while based on their level of welfare it can be seen in the table below:

Table 2 Total Population Based on Welfare Level

Population Welfare Level	Score	Denomination	Percentage (%)
Pre prosperous	57	KK	9.24
Prosperous 1	400	KK	64.83
Prosperous 2	155	KK	25.12
Prosperous 3	5	KK	0.81
Prosperous 3+	0	KK	0

Source: Sumber Rejeki Village Profile in OVOD (One village One Data) Bappeda Balangan Regency in 2020

The number of the Sumber Rejeki Village workforce based on educational criteria is mostly junior high school and elementary school graduates. The majority of the population of Sumber Rejeki Village have a livelihood as farmers, namely 78.30% and laborers, namely 12.47%. This is synergistic with the number of the Sumber Rejeki Village workforce, most of which are junior high and elementary school graduates.

Process and Stages of Drafting Village Development Budgets for Community Empowerment Planning

Before carrying out programs and activities, Sumber Rejeki Village conducts village meetings known as Village Development Planning Deliberations (Musrenbangdes). The Village Deliberation was attended by the Village Consultative Body (BPD), village government, and community elements, such as Youth Organizations, PKK, community leaders, religious leaders, farmer groups, and others with an interest in the use of village funds.

The Musrenbangdes that was held discussed the priority of using village funds in realizing sustainable village goals (Sustainable Development Goals) in accordance with the village typology, so that in the end a Village Revenue and Expenditure Budget Plan was prepared which included programs and activities to be implemented by the village. This is in accordance with the results of interviews conducted by researchers with the Head of TU, General Affairs and Village Planning of Sumber Rejeki as follows:

“Before the preparation of the RAPBDes, we held a Musdes (Village Deliberation) through the Village Development Plan Deliberation first in determining priorities for the use of village funds. We will prioritize the development which is important according to the community, so that we can determine what program of activities we will carry out in the coming year.” (Interview, 29 July 2021).

The same thing was also expressed by the Village Secretary of Sumber Rejeki as follows:

“Musrenbangdes led by the village head was held at the village office, attended by BPD, youth organizations, PKK, and community elements. In fact, we also invited from the sub-district, which was attended by the Head of Government who provided direction and input

regarding the use of village funds. In the deliberation, we discussed the priority of using village funds which we will put in the APBDesa.” (Interview, 29 July 2021).

The implementation of village deliberations in determining development planning does not always run smoothly, but sometimes it also encounters obstacles and fierce debates related to determining the scale of development priorities and community empowerment. Regarding the dynamics that occurred in the village meeting, the Secretary of the Village of Sumber Rejeki conveyed the results of the following interview:

“...Sometimes in village meetings we have problems. The obstacle faced during village deliberations was that each interested citizen wanted his aspirations to be realized and considered that it was important, while the village fund budget was limited so that it was impossible to fulfill all the wishes of the residents. Apart from that there were also regulations governing the management of village funds. Residents also want infrastructure development such as JUT whose benefits can be felt directly by them. Not to mention the size of the activity budget.” (Interview, September 8, 2021).

The Development Planning Deliberation in Sumber Rejeki Village involves community participation in determining meeting decisions. This was explained by one member of the BPD who is in charge of the field of community development and empowerment:

“The Musrenbangdes that was held discussed the priority of village funds, where each interested party submitted a proposal for activities to be carried out by the village government for the benefit of the village community. Proposals for activities do not only come from the village government, but also from the community. Incoming proposals will be accommodated and compiled based on the priority scale and village goals. The decisions taken are usually through consensus, but if an agreement cannot be found, a voting mechanism will be carried out.” (Interview, 2 August 2021).



Figure 2 Village Development Planning Deliberations

Based on the results of the interviews above, it is known that in the village development planning deliberation, the community is actively involved in determining the programs and activities to be carried out by the village government. The village government has carried out political empowerment for its village residents, where this empowerment as stated by Jamaludin (2015) aims to increase the bargaining position of the governed against the government. One of the characteristics of a strong and resilient bureaucracy is that it has a high quality of work life and is oriented towards participation in decision making.

Following up on the agreed results of the Musrenbangdes, the village government prepares a Village Development Work Plan (RKP). The Village RKP contains plans for implementing village government, implementation of development, community development, and community empowerment which will be carried out by the village in the next one year. Where the Village RKP is an annual elaboration of the Village Medium-Term Development plan (RPJM) which is prepared every 6 (six) years according to the period of the village head.

After the Village RKP is compiled, a Village Revenue and Expenditure Budget Draft (RAPBDesa) is drawn up which will be proposed to the regent through the sub-district head to be ratified into the Village Revenue and Expenditure Budget (APBDesa). This APBDesa will be the basis for implementing village programs and activities. This is as explained by the Village Secretary Sumber Rejeki:

"All proposals and decisions taken in the Village Development Planning Meeting will be included in the Village RKP. The next step, as the village secretary, was to prepare the Village Budget and submit it to the sub-district head to be forwarded to the regent for approval to become the Village Budget. After obtaining the regent's approval, the village ratifies the Village Budget as APBDesa through a Village Regulation." (Interview, 29 July 2021).

Based on the interview above, it is known that the planning process for the preparation of the Sumber Rejeki APBDesa begins with holding a village meeting in the form of a Village Development Planning Deliberation (Musrenbangdes) which is attended by elements of the village government, BPD, sub-district parties, and community elements consisting of religious leaders, community leaders, youth organizations, PKK, and community groups. When described, the village development planning process can be seen in the following chart:

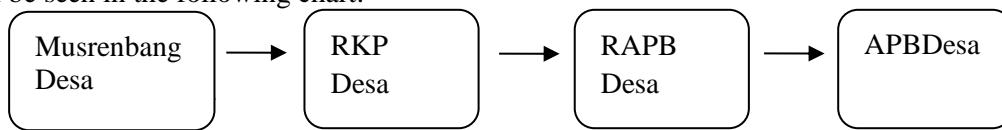


Figure 3 Village Development Planning Chart

The details of the use of village funds in the Sumber Rejeki APBDesa are as follows:

Table 3 APBDesa Changes in Sumber Rejeki Villages in 2018 and 2019

APBDesa Description	2018	2019
INCOME	1.468.316.000	1.682.101.000
Village Original Income	17.432.000	15.000.000
Transfer Income	1.450.884.000	1.665.101.000
Other Income (Bank Interest)	-	2.000.000
SHOPPING	1.384.080.007	1.627.544.989
Village Administration	545.633.928	544.297.597
Implementation of Village Development	590.023.000	635.734.500
Community Development	115.823.079	107.524.892
Community empowerment	132.600.000	339.988.000
PAYMENT	84.235.993	54.556.011
Funding Revenue (SILPA)	15.764.007	45.443.989
Financing Expenditure (Village Capital Inclusion)	100.000.000	100.000.000

Source: APBDesa Village Changes Sumber Rejeki

Implementation

After the stipulation of the Sumber Rejeki Village Regulation concerning the Sumber Rejeki Village Revenue and Expenditure Budget by the village head, the planned programs and activities can be implemented and village financial administration is carried out on village income and expenditure. As the person in charge of implementing village development activities, the village head involves the community

or residents of Sumber Rejeki Village to be involved in development activities and empowering village communities. This is in accordance with the statement of the Village Head of Sumber Rejeki:

“...in the implementation of development, it is the same with village development planning activities. We also involve the community in the process of implementing village development through cash-intensive projects. Through cash labor-intensive projects, we empower the people of Sumber Rejeki Village to participate in the implementation of village infrastructure development, such as farming roads. Through cash labor-intensive projects that prioritize workers from local villages, provide additional income for the community and can reduce unemployment in the village.” (Interview, 12 August 2021).

The village head's statement is in accordance with the statement of one of the community leaders of Sumber Rejeki Village as follows:

“...we are grateful, with the village fund the development in our village has become more advanced. In addition, villagers also feel the benefits of village funds, namely increasing income for the community, especially those who do not have jobs because the village government involves the community in implementing village development through cash-intensive projects.” (Interview, 12 August 2021).

Based on the results of the interviews above, the implementation of village development involves community participation. Community involvement in the village development process is expected to be able to provide value added income for community members through village cash-intensive projects. With community involvement, it is hoped that it will increase the sense of community among the villagers. In addition, involving the community in the development process causes the community to trust development projects and programs more because they know the ins and outs of the project and share a sense of ownership of the results of village development (sense of belonging) which in the end the community participates in maintaining and caring for the results of development carried out by the village.



Figure 4 Community involvement in village development through the Village Cash Intensive Work program

The realization of the implementation of the Sumber Rejeki Village Revenue and Expenditure Budget can be seen as follows:

Table 4 Realization of APBDesa Sumber Rejeki Implementation

Realization of APBDesa Sumber Rejeki	2018	2019
INCOME	1.471.353.228	1.677.645.079
Village Original Income	20.469.228	10.800.000
Transfer Income	1.003.228	1.665.101.000
Other Income (Bank Interest)	-	1.744.079
SHOPPING	1.341.673.246	1.560.186.872
Village Administration	526.594.146	521.000.748

Implementation of Village Development	581.957.500	607.917.724
Community Development	106.021.600	96.780.400
Community empowerment	127.100.000	334.488.000
PAYMENT	84.235.993	54.556.011
Funding Revenue (SILPA)	15.764.007	45.443.989
Financing Expenditure (Village Capital Inclusion)	100.000.000	100.000.000

Source: Report on Realization of APBDesa Implementation Source of Fortune for Fiscal Year 2018-2019

Based on the report on the realization of the APBDesa Sumber Rejeki implementation above, it is known that village income in 2018 exceeded the revenue target, namely from the target of Rp. 1,468,316,000 (One Billion Four Hundred Sixty Eight Million Three Hundred Sixteen Thousand Rupiah) to Rp. 1,471. 353,228 (One Billion Four Hundred Seventy One Million Three Hundred Fifty Three Thousand Two Hundred Twenty Eight Rupiah), where this increase was supported by the village's original income from BUMDes revenue sharing in 2018, exceeding the target of Rp.15,932,000 (Five Twelve Million Nine Hundred Thirty Two Thousand Rupiah) to Rp. 19,466,000 (Nineteen Million Four Hundred Sixty Six Thousand Rupiah) so that it can be used as development capital in the following year. Meanwhile, for 2019, the income of the village of the source of fortune has decreased from the target of Rp. 1,682,101,000 (One Billion Six Hundred Eighty Two Million One Hundred One Thousand Rupiah) to Rp. 1,677,645,079 (One Billion Six Hundred Seventy Seven Million Six Hundred Four Twenty five thousand seventy nine rupiah), this is because the village's original income from the BUMDes profit sharing has decreased from the expected target, which is from the target of Rp. 15,000,000 (Fifteen Million Rupiah) only able to realize Rp. 10,800,000 (Ten Million Eight Hundred Thousand Rupiah).

The realization of APBDesa expenditure for 2018, from the Budget Ceiling of Rp. 1,384,080,007 (One Billion Three Hundred Eighty Four Million Eighty Thousand Seven Rupiah) was only able to be realized in the amount of Rp. 1,341,673,246 (One Billion Three Hundred Forty One Million Six Hundred Seventy Three Thousand Two Hundred Forty Six Rupiah) or budget realization of 96.94%. Meanwhile, the realization of APBDesa expenditure in 2019, from the Budget Ceiling of Rp. 1,627,544,989 (One Billion Six Hundred Twenty Seven Million Five Hundred Forty Four Thousand Nine Hundred Eighty Nine Rupiah) was realized at Rp. 1,560,186,872 (One Billion Five Hundred Sixty Million One Hundred Eighty Six Thousand Eight Hundred Seventy Two Rupiah) or 95.86%. Based on the realization of the Sumber Rejeki Village Budget, it is known that the budget absorption is very high. Thus, with the high absorption of the budget, it is expected to be able to improve the welfare of rural communities.

Monitoring and Supervision

In order for village financial management to run properly and can be accounted for, it is necessary to supervise the use of village finances, so that development activities and community empowerment can run as expected (Nafidah & Anisa, 2017). As a form of accountability and transparency in the use of finance, the village government annually makes a Village Government Implementation Report (LPPD) to the Balangan Regent, as well as a Village Government Implementation Information Report (LKPPD) to the Village Consultative Body. In addition, the village government also announces financial reports, development activities and village community empowerment to the general public (public). This is in line with the statement of the Sumber Rejeki Village Head:

"As a form of our accountability to the community, at the beginning of every year we make an LKPPD which we submit to the BPD as a representative of the community and Alhamdulillah our reports are well received. We also created an LPPD as a form of our accountability report to local governments. In addition, as you saw for yourself in front of the village office, we also announced to the residents through village billboards related to the APBDesa and also the realization of the APBDesa as proof of our openness to the community, so that the villagers know what development activities have been carried out by the village." (Interview, 12 August 2021).

In carrying out its duties and functions, the Balangan Regency Regional Government in this case the Balangan Regency Village and Community Empowerment Service as well as the sub-districts provide guidance and supervision to the village in managing village finances as well as implementing community development and empowerment carried out by the village government. The form of guidance and supervision carried out by local governments is to carry out Village Financial Management and Accountability Coordination Meeting activities, conduct Monitoring and Evaluation of village financial management as well as implementation of community development and empowerment.

CONCLUSION

The results showed that the management of village funds in the implementation of development and community empowerment was carried out with the stages of planning, implementing, as well as monitoring and supervising. Community empowerment which is budgeted through village funds is quite effective in empowering the community. The forms of empowerment carried out by the village government are political, economic, and socio-cultural empowerment. The village fund budget, which is quite large, plays a role in efforts to realize the village's SDGs as mandated by the Ministry of Villages, Development of Disadvantaged Regions and Transmigration.

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EFEKTIVITAS PENGELOLAAN DANA DESA DALAM PEMBERDAYAAN MASYARAKAT

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Abstrak

Terciptanya masyarakat adil dan makmur merupakan salah satu cita-cita bangsa Indonesia yang harus dicapai, dimana salah satu upaya yang dapat dilakukan untuk mewujudkan cita-cita tersebut adalah dengan melaksanakan pembangunan nasional di Indonesia. Salah satu upaya untuk meningkatkan kesejahteraan masyarakat khususnya masyarakat di pedesaan adalah dengan diundangkannya Undang-Undang Nomor 6 Tahun 2014 tentang Desa. Dengan masih tingginya angka kemiskinan dan rendahnya nilai Indeks Pembangunan Manusia di Kabupaten Balangan, diperlukan langkah-langkah strategis dalam upaya pengentasan kemiskinan dan peningkatan indeks pembangunan manusia. Salah satu upaya yang dapat dilakukan adalah dengan mengoptimalkan penggunaan dana desa untuk meningkatkan kesejahteraan masyarakat melalui pembangunan dan pemberdayaan masyarakat desa. Tujuan penelitian ini adalah 1) untuk mengetahui dinamika penganggaran pembangunan desa untuk pemberdayaan masyarakat, 2) untuk mengetahui efektivitas penggunaan dana desa untuk pemberdayaan masyarakat di Desa Sumber Rejeki Kabupaten Balangan, 3) untuk mengetahui peran dari dana desa dalam pembentukan tipologi desa untuk mewujudkan SDGs desa. Penelitian ini menggunakan metode deskriptif kualitatif. Metode pengumpulan data dalam penelitian ini adalah teknik wawancara dan observasi. Teknik analisis data menggunakan model analisis data interaktif Miles dan Huberman. Pengujian keabsahan data dengan menguji kredibilitas melalui triangulasi sumber dan teknik. Hasil penelitian menunjukkan bahwa pengelolaan dana desa dalam pelaksanaan pembangunan dan pemberdayaan masyarakat dilakukan dengan tahapan perencanaan, pelaksanaan, serta pemantauan dan pengawasan. Pemberdayaan masyarakat yang dianggarkan melalui dana desa cukup efektif dalam memberdayakan masyarakat. Bentuk pemberdayaan yang dilakukan oleh pemerintah desa adalah pemberdayaan politik, ekonomi, dan sosial budaya. Anggaran dana desa yang cukup besar berperan dalam upaya mewujudkan SDGs desa sebagaimana diamanatkan Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi.

Kata kunci: Efektivitas, Dana Desa, Pemberdayaan Masyarakat