

EFFECTIVENESS OF VILLAGE FUND MANAGEMENT AND COMMUNITY EMPOWERMENT ASSISTANCE IN BULUNGAN DISTRICT

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ABSTRACT

This study aims to determine the effectiveness of village fund management and community empowerment assistance in Bulungan Regency. This research uses a descriptive type of research with a qualitative approach or called descriptive qualitative in the form of research on the effectiveness of village fund management and assistance for improving community empowerment programs in Bulungan Regency using a naturalistic inquiry methodology with post-positivism. Data collection techniques in this research are library research, field studies in the form of observation, in-depth interviews, informants or research subjects, and documentation. Qualitative descriptive analysis was used in this study. The validity of this research data uses triangulation to check the validity of the data on the effectiveness of village fund management and community empowerment program assistance. This research is expected to provide recommendations and policies for the Bulungan Regency Government, especially the implementation of village fund management, as well as those related to village development and empowerment of rural communities so that they can develop independent villages. The expected output in this research is a mandatory scientific publication of an accredited National Journal. The Technology Readiness Level (TKT) proposed in this study is TKT 2 Types of Social Humanities.

Keywords: *Effectiveness Program, Village Funds, Mentoring, Community Empowerment, Bulungan Regency*

A. INTRODUCTION

Villages are given the authority to take care of their household affairs, especially the management of village funds. The purpose of providing village funds is as equal distribution of infrastructure development in each village, so that development is not controlled at the district/city level only. Village funds help the village government realize policies and infrastructure development as well as the welfare of rural communities which are still far from prosperous for the central government. Village communities need to be given special attention, especially to

problems that hinder the process of changing rural communities in national development.

Problems in managing village funds, including the time frame for budget management that is difficult to comply with by the village, the standard unit price of goods and services for reference in the preparation of the Village Revenue and Expenditure Budget (APBDesa) does not yet exist, the preparation of the APBDesa does not fully describe the needs needed by the village, transparency of use and accountability plans The APBDesa is low and village financial accountability is not up to standard and prone to manipulation.

The Village Community Development and Empowerment Program (P3MD) of the PDPTT Ministry of Village, citing the definition of community empowerment in the *Undang-Undang Nomor 6 Tahun 2014* on Villages, explains that village community empowerment must be carried out by village professional assistants as follows: Empowerment of rural communities is an effort to develop self-reliance and community welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources through the establishment of policies, programs, activities, and assistance following the essence of the problem and priority needs of the village community.

Kemendesa PDPTT wants professional assistants who are truly professional, independent, critical and transformative. Professional assistants are not managers of development projects in the village and do not control and "mobilize participation" for villagers to carry out work procedures that have been designed based on interests from outside the village. Assistance work is more accurately interpreted as a facilitation process for village residents to be empowered in strengthening their village as a community that has its government (self governing community).

The *Peraturan Daerah Kabupaten Bulungan Nomor 6 Tahun 2019* concerning procedures for the distribution and determination of details of village funds in Bulungan Regency for the 2019 fiscal year, covering Planning, Implementation, Administration, Reporting and Accountability, ADD sourced from Central and Regional Funds received by the Regency for Villages whose amount is less more than 10% (ten percent).

Working procedures of the Bulungan Regency community and village empowerment service in article 14 point 1 explains the field of Village Government Empowerment as referred to in Article 3 paragraph (1) letter e has the task of formulating technical policies, compiling technical guidelines and instructions, in the field of coordinating and implementing operational technical fields of village government empowerment including village governance and village finance and income management as well as village wealth management, as well as point 2 carrying out the tasks as referred to in paragraph (1) in the field of empowerment village government carries out several functions.

The problems of community empowerment assistance are lack of care for work, low responsibility, late coming to work, many complaints at work, uncomfortable with unexpected reality, rarely present in the field, not following developments, rarely attending routine meetings, a low initiative to help colleagues and rarely give work directions to new colleagues, less effective in the

capacity of the community who have not been able to take a big role in development, lack of concern for the public interest, lack of openness in conveying information about village development and village funds, not maximal in bridging the community in the village development decision-making process, there is a lack of community capacity in conveying aspirations and accessing village development information.

The performance of village assistants was complained about by the people of the North Tanjung Palas sub-district because the qualifications of the community facilitators were not following the competencies expected by the village government. The problem of empowerment assistants in each village of the North Tanjung Palas sub-district is seen in the quantity and quality factors. In terms of quantity, this condition is also felt by the sub-district of Tanjung Palas Utara regarding the number of village assistants which of course is not comparable to the number of villages in Indonesia.

Tanjung Palas Utara District, Bulungan Regency. This study uses a qualitative descriptive type of research in the form of research to determine the effectiveness of the implementation process of village fund management and community empowerment program assistance carried out by the government leading to community capacity building and is also seen as an effort to raise public awareness in Tanjung Palas Utara sub-district, Bulungan district with a naturalistic inquiry methodology with post-positivism.

The data collection techniques of this research are literature study, field study in the form of observation, in-depth interviews, informants or research subjects, and documentation. Qualitative descriptive analysis was used in this study. The validity of this research data uses triangulation to check the validity of the data on the effectiveness of village fund management and community empowerment program assistance. This research is expected to provide recommendations and policies for the Bulungan Regency Government, especially the application of village fund management, as well as relating to village development and village community empowerment so that it can grow and develop independent villages.

The expected outputs in this research are mandatory in the form of accredited National Journal scientific publications and additional outputs in the form of intellectual property rights. The level of Technological readiness (TKT) proposed in this study is TKT 3 for Social Welfare Clusters.

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B. LITERATURE REVIEW

Effectiveness Concept

Steers (1985) understands effectiveness as the level of an organization's ability to be able to carry out all its main tasks or achieve its goals. The measurement of effectiveness, proposed by Richard M Steers (1985:8), is as follows:

1. Organizational characteristics are relationships that are relatively fixed in

nature such as the composition of human resources contained in the organization. The structure is a unique way of placing people to create an organization. In the structure, humans are placed as part of a relatively fixed relationship that will determine the pattern of interaction and task-oriented behavior.

2. Environmental characteristics include the external and internal environment. The external environment is an environment that is outside the boundaries of the organization and is very influential on the organization, especially in making decisions and taking action. The internal environment, known as the organizational climate, is the overall environment within the organization's environment.
3. Employee characteristics are the most influential factors on effectiveness. Within each individual will be found many differences, but individual awareness of these differences is very important to achieve organizational goals. So if an organization wants success, the organization must be able to integrate individual goals with organizational goals.
4. Management characteristics are strategies and work mechanisms designed to condition all things in the organization so that effectiveness is achieved. Management policies and practices are tools for leaders to direct every activity to achieve organizational goals.

Gibson (1985: 27-30), views the concept of organizational effectiveness from three perspectives, namely:

- a. Individual Effectiveness emphasizes the implementation of individual duties and responsibilities as workers of an organization. The success of individual achievement is closely related to working in groups because individuals working in an organization must be directly related to the group.
- b. Group Effectiveness emphasizes the performance that groups of workers can deliver. In this context, the individual is also a "teamwork" where there is a task that must be done as a group, not individually.
- c. Organizational Effectiveness. is the result of individual and group effectiveness. This effectiveness can exceed the sum of individual and group effectiveness, meaning that the organization can obtain a higher level of achievement than the number of individual achievements

Village Fund Management Concept

Management of village funds for village development and development. Sugino (2006; 235) states that several factors influence the level and direction of village development, namely location factors, regional facilities, and infrastructure including connecting roads. With village funds, the factors that can affect village development can at least be minimized, so that village development can go according to plan or develop well. Before the existence of village funds, changes in the community were very slow, mainly due to low incomes, inadequate education, and work status which was far from normal. After the utilization of village funds, the priority is to fund programs or activities in the field of implementing village development and empowering village communities.

The *Peraturan Menteri Desa Pembangunan Kawasan Tertinggal dan Transmigrasi, Nomor 21 Tahun 2015* concerning Priority Determination of the

Use of Village Funds, Article 4 "Village funds are prioritized to finance the implementation of local village-scale programs and activities in the field of Village Development and Village Community Empowerment". Priority for the use of Village Funds is based on the following principles: first, justice, by prioritizing the rights or interests of all villagers without discriminating. Second, priority needs, by prioritizing more urgent village interests. Third, the typology of the village, taking into account the circumstances and facts of the unique geographical, sociological, anthropological, economic, and ecological characteristics of the village, as well as changes or developments in village progress.

Community Empowerment Concept

Robert Dahl (1983: 50) defines empowerment as the giving of power to influence or control. Humans as individuals and groups have the right to participate in social decisions concerning their communities. Hulme and Turner (1990:214-215) argue that empowerment can encourage a process of social change that allows powerless marginalized people to exert greater influence in the political arena locally and nationally. Empowerment has an individual and collective nature and is a process involving changing power relations between individuals, groups, and institutions.

According to Bartle (2002), there are 16 (sixteen) elements of community strength or empowerment that can be used to assess the community empowerment process, namely: 1). put the public interest first; 2). common values; 3). community service; 4). Communication; 5). self-confident; 6). linkages (political and administrative); 6). ability to process and analyze information; 7). Obstacle; 8). leadership, 9). Public; 10). Organization; 10). political power; 11). Skill; 12). Trust; 13). alignment and 14). riches. The more people who have each of the elements above, the stronger the community, the greater the capabilities it has, and the more empowered they are.

Mentoring Concept

. The government stipulates the *Undang-Undang Nomor 6 Tahun 2014* concerning Villages for Community Development and Empowerment which is then outlined in the *Peraturan Menteri Desa Nomor 3 Tahun 2015* concerning the existence of Village Assistants to assist village officials in building a more advanced and independent village community. Village assistants are tasked with overseeing development from the planning, implementation, and monitoring stages. creating a participatory development process and empowering the community. According to Article 2, village assistance aims to: "(a) increase the capacity, effectiveness, and accountability of village government and village development; (b) increasing the initiative, awareness, and participation of the Village community in participatory village development; (c) increasing the synergy of inter-sectoral Village development programs, and (d) optimizing Village local assets in an emancipatory manner". However, in practice, facilitators in most locations have not played a significant role in achieving these goals.

Articles 4 to 10 state that Village assistance is carried out by assistants consisting of Professional Assistance Personnel, Village Community Empowerment Cadres, and Third Parties. The article also describes that

Professional Assistance Personnel consists of 1. Village Facilitator (PD) is located at the sub-district level 2. Technical Assistance at the Regency level, 3. Experts at the provincial or central level

C. METHOD

Research Types and Approach

This research uses a qualitative method or approach. Research methods Qualitative according to Sugiyono (2016) is also called the naturalistic research method, because the research is carried out in natural conditions of naturalistic inquiry with post-positivism because the data collected and the analysis are more qualitative in the form of research on the effectiveness of village fund management and community empowerment assistance in Bulungan Regency. using the methodology.

Research focus

The research focus refers to the formulation of the problem and research objectives. Research focuses include: Identification of Village Fund Management Characteristics and Empowerment Assistance, Identification of Elements of Community Empowerment Village Fund Management and Identification of Village Fund Management Mechanisms and Processes and Empowerment Assistance Research sites This research location is in the North Tanjung Palas sub-district.

Data collection technique

Data collection techniques in this study are:

1. Literature Study, in the form of previous research articles, documents, or data collection of relevant research results.
2. Researchers observe and go directly to the field to find out the effectiveness of village fund management and assistance for village community empowerment in the Bulungan Regency. This field study consists of:
 - a) Observation, which the researcher did use non-participant observation.
 - b) In-depth interviews with informants using interview guidelines.
 - c) Research informants who know the problem under study
 - d) Documentation. Researchers look for data on things or concepts in the form of book notes, magazines, and so on related to the theme of the effectiveness of village fund management and community empowerment program assistance.

Data analysis

The data analysis technique is the most decisive step of research because data analysis serves to conclude the research results. The data was collected first by the researcher before being interpreted. This means that the data is processed first through systematic procedures or phasing, through the general stages of qualitative data processing procedures. The data analysis used in this research is descriptive qualitative analysis.

Data Validity

The validity (validity) of the data is needed in this study to determine the validity of the data, so an examination technique is needed. The validity of this research data uses triangulation to check the validity of data on the effectiveness

of village fund management and community empowerment program assistance by comparing it with data obtained from other sources in various phases of research in the field, at different times, and often using different methods. The complete form produced from this research is a description of the effectiveness of village fund management and community empowerment program assistance in Bulungan Regency

D. EXPLANATION

Village funds help ease the burden on the community to carry out empowerment as an effort to develop community independence and welfare by increasing knowledge, attitudes, skills, behavior, abilities, awareness, and utilizing resources through the establishment of policies, programs, activities, and assistance. Empowerment in each village of Bulungan Regency has been carried out but has not been able to run optimally because most of the funds have been diverted to deal with disasters from the outbreak of the COVID-19.

Village funds may not be used to pay salaries and allowances for village heads and village officials because they have been fulfilled from the Village Fund Allocation (ADD), which is part of the balancing fund received by the district/city with a maximum of 10% of the ADD. Organizing activities require good coordination between each element in it. Organizing becomes important as a bridge or an extension of the government in empowering the community. This is because coordination with various parties in a hierarchical manner is itself an assistant to the task of serving the community which is the responsibility of the local government.

The main factor that influences success in managing village funds is the competence possessed by village empowerment assistance, namely the ability, insight, and attitude that can be seen from how to carry out their duties from the planning stage to the reporting stage in managing village funds. The main human resources have the main task to achieve and determine success.

Village management planning is prepared by the Village Secretary in the form of drafting Raperdes. The Camat can evaluate the Raperdes APBDesa based on the delegation of authority from the regent/mayor. The village fund planning process in every activity and program for community development and empowerment should be planned carefully and in detail.

Village financial management is carried out by the Village Treasurer. Administrative activities include recording every transaction in the form of revenue receipts and expenditure payments and closing the books in an orderly manner at the end of each month. The output of this activity is in the form of a Village Treasurer's accountability report as an accountability for the money. At the latest on the 10th of the following month, an accountability report has been submitted to the Village Head. Village financial management using the village finance application (siskeude).

The theoretical implication of this research is that the strategy will determine the success of the community empowerment program. Community empowerment assistance only plays a role in facilitating how to solve problems together with the community, starting from the problem identification stage,

looking for alternative solutions to problems until its implementation includes organizing training or workshops on community skills according to the expertise possessed by the community and the potential of the village.

Empowerment assistance in each village has provided positive input and directives based on their knowledge and experience as well as exchanging ideas with the knowledge and experience of the people they accompany, raising public awareness, conveying information, conducting contact, organizing training for the community,

Empowerment in each village in Tanjung Palas Utara District as a series of activities or community empowerment programs to strengthen community empowerment, and develop the ability of lower-level communities in identifying needs, accessing resources to meet needs

Empowerment refers to the conditions or results to be obtained from social change, empowered people who have the knowledge and abilities or competencies in meeting physical, economic and social needs such as having self-confidence, being able to convey ideas, ideas, aspirations, exploring the potential of the village owned by the village in North Tanjung Palas sub-district, the community can participate in the implementation of social activities,

E. CONCLUSION

Research conclusions related to the management of village funds and assistance for community empowerment in Tanjung Palas Utara District, Bulungan Regency have been effective even though they have experienced a pandemic for the past 2 years and part of the funds are for handling COVID-19 by showing that the assistants control everything that can assist the community in community and government empowerment. Bulungan Regency facilitates through training and assistance in empowering productive economic, health, social, education businesses that are realized, village institutions and elements of each village can allocate the existing budget by the provisions of government regulations so that it has an impact on the achievement of the Village Fund targets, the community, and elements of the district government. Bulungan is involved by utilizing the potential capabilities of each village, especially changing and shaping the attitude and thinking patterns of the local community for the better to improve the quality of life for better quality. better and more prosperous. Mentoring for empowerment in Bulungan Regency has been effective and maximal by truly mastering the field and by the objectives and functions of empowerment assistants. Village financial administration has used the village financial system application which is very helpful in administering village finances.

The village financial management process is carried out by the village head as outlined in the village regulations regarding the village income and expenditure budget. By making a source of income in each village, it will increase village income provided by the government to improve community service facilities in the form of meeting basic needs, strengthening village institutions, and other activities needed by village communities which are decided through the Village Musrenbang. However, the existence of the Village Fund also raises new

problems, namely not a few people are worried about the management of the Village Fund. This is related to the condition of village officials who are considered to have low-quality human resources, and the community is not yet critical of the management of the village income and expenditure budget (APBDesa) so that the form of supervision carried out by the community cannot be maximized.

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