



Evaluation of the Effectiveness of Village Fund Allocation (ADG) Management in Community Empowerment: Qualitative-Descriptive Study

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Abstract

The purpose of this study was to determine the effectiveness of the management of Village Fund Allocation (ADG) in community empowerment. The location of the study was in Alur Itam Village, Birem Bayeun District, East Aceh Regency. This descriptive-qualitative study used data analysis methods based on the procedures of Miles et al. (2014), namely data reduction, data presentation, and verification and drawing conclusions. Key informants included Geuchik (Head of Village), Finance and Development Head of Village; while supporting informants were Tuha Peut (BPD) and the Head of Youth of Alur Itam Village. Primary data were collected through interviews, observations and documentation. The results identified factors that hindered the effectiveness of the management of village fund allocation in community empowerment at the research site, namely the lack of community participation, especially youth, in Village Deliberations related to the planning of ADG use; the dominance of decisions by village officials and community leaders; limited human resources; fund allocation that focuses more on infrastructure; and, lack of transparency and supervision over ADG management.

Keywords: *Village Fund Allocation, Effectiveness, Community Empowerment, East Aceh.*

INTRODUCTION

Village fund allocation plays an important role and is the main key to the success of village autonomy (Andari et al., 2023). The effectiveness and efficiency of ADD distribution from the Regency/City Government to the Village Government and how the funds are utilized are very important, because both are the simplest parameters for the success of decentralization (Kasidi et al., 2022). The phenomenon of the inability of the Alur Itam Village apparatus to manage village funds is in fact considered ineffective in managing the funds. This condition is what causes many empowerment programs in Alur Itam Village to relatively fail in their implementation. The condition that occurs is that this village experiences many obstacles in carrying out development, lack of innovation from the local village government, and various obstacles in improving human resources and developing potential in the village (Ilhami et al., 2024; Sirajuddin et al., 2020).

Empowerment is an effort to realize the ability and independence of the community in the life of society, nation and state, while participation is the active participation and involvement of the community in the development process (Cahyono et al., 2020). Development in the village is the responsibility of the village head as the organizer of government, development, and community affairs. In implementing development, the village

head is assisted by village officials and can be assisted by community institutions in the village. Village government is positioned as a subsystem of the government administration system in Indonesia, so that villages have the authority, duties and obligations to regulate and manage the interests of their own communities (Yapon et al., 2024). In carrying out the authority, duties, and obligations of the village in the implementation of government and development, village income sources are needed.

Based on the results of observations in Gampong Alur Itam, Birem Bayeun District, the utilization of village fund allocations has not been carried out according to its designation. This can be seen from the results of interviews with the Village Treasurer and Secretary who revealed that the development and community empowerment programs that have been implemented are not fully directed at groups that should be a priority, such as the underprivileged. Although there are efforts to allocate funds for development and empowerment, the main challenge is the effectiveness of the use of funds so that they are right on target and beneficial for people in need. Furthermore, the planning and management of the Village Fund Allocation (ADG) need to be further optimized and contribute to the welfare of the community in the Gampong Alur Itam area, Birem Bayeun District, East Aceh Regency. This rationale makes it necessary to conduct research so that it can be a reference in evaluating the effectiveness of ADG management in order to achieve the goal of improving the welfare of village communities.

LITERATURE REVIEW

Village Fund Allocation

Village funds are a mandate of Law Number 6 of 2014 to the central government to allocate a certain amount of budget from the APBN every year. These village funds are given to each village as one of the sources of village income with the aim of improving the welfare of the village community, poverty alleviation, development of village facilities and development of local economic potential. Village funds are transferred through the district/city APBD with the aim of implementing development and empowering village communities (Setyawan et al., 2024). Specifically in the Aceh region, the term Desa has changed to Gampong, so that the Village Fund has also changed its name to Dana Gampong.

The main task of the Village Government can be seen in Law Number 6 of 2014 concerning Villages, namely trying to regulate, manage government affairs and the interests of the local community, of course income is needed in order to achieve goals in village development and welfare. The village government is expected to be more independent in managing the government and management of natural resources owned, including the management of village finances and assets (Wulan et al., 2023). One source of village income that can function as a source of operational activities and for community empowerment is the Village Fund Allocation or also known as the ADD Fund. Permendagri Number 37 of 2007 explains that village finances are managed through activities that include planning, budgeting, administration, reporting, accountability and supervision of village finances carried out by the Village Head assisted by the Village Financial Management Technical Implementer (PTPKD). At the planning stage, the Village Head prepares the Village Medium-Term Development Plan (RPJMD) and the Village Development Work Plan (RKPDesa) (Sumadi et al., 2022).

Village financial management is a subsystem of the state and regional financial management system in funding the implementation and empowerment of village communities (Samadara et al., 2021). In terms of village finances, the village government is required to prepare a Report on the Realization of the Implementation of the Village Budget and an Accountability Report on the Realization of the Implementation of the Village Budget. This report is produced from the village financial management cycle including planning, implementation, administration, reporting and accountability, with a period of 1 (one) budget year, starting from January 1 to December 31 (Pangayow et al., 2021). In terms of planning and budgeting, the village government involves the village community represented by the Village Consultative Body (BPD), so that the work programs and activities prepared can accommodate the interests and needs of the village community and are in accordance with the capabilities of the village.

The large amount of village funds provided to each village makes the number of reports so diverse and the existence of critical points in village financial management will certainly give great responsibility to the village government apparatus (Cahyono et al., 2020). Therefore, the village government must be able to apply the principles of transparency and accountability in village financial management, where at the end of all village government activities must be accountable to all people in accordance with the provisions so that good village governance will be realized. Good village governance is characterized by a government that can regulate and manage its village funds well to improve the welfare of its people and present accountable and transparent financial reports (Bakhtiar, 2021).

Community empowerment

Conceptually, empowerment or power comes from the word power, because the main idea of empowerment is related to the concept of power (Haugaard, 2020). Power is often associated with our ability to get others to do what we want, regardless of their desires and intentions.

With such an understanding of power, empowerment as a process of change then has a meaningful concept. Community empowerment is a development process in which the community takes the initiative to start a social activity process to improve their own situation and condition (Wen et al., 2023). The concept of empowerment in many activities and action programs is directed at a relatively similar estuary, namely making the target or community have the ability to lift the target community from its slump. In its original concept, community empowerment is more focused on the nuances so that the target community can be positioned to be actively involved in the development process.

The goal of community empowerment is to increase the capacity of individuals, groups, and communities to manage resources to meet their needs independently and sustainably (Dushkova et al., 2024). This includes increasing knowledge, skills, and access to economic, social, and political opportunities. Community empowerment is an effort to increase the abilities and potential of the community so that the community can realize their identity, dignity and dignity to the maximum to survive and develop themselves independently in the economic, social, religious and cultural fields (Hikmawati, 2022). Through empowerment efforts, the community is expected to be able to create independence in decision-making, reduce dependency, and encourage active participation in development.

Empowerment as a process, of course, is carried out in stages, and cannot be carried out instantly. There are at least three main stages in the empowerment process. The first is the stage of awareness and formation of behavior and care so that they feel the need to increase their own capacity, namely that the parties targeted by empowerment must be made aware of the need for change to change the situation in order to prosper. The second is the stage of knowledge and skill transformation, namely that there needs to be learning for the parties targeted by empowerment regarding various knowledge, and skill skills that are an added value of the potential they have to support the empowerment activities carried out. The third is the stage of increasing intellectual abilities and skill skills, so that the parties targeted by empowerment can be directed to further develop their abilities, improve their abilities and skill skills, which will eventually lead to independence.

RESEARCH METHODS

The analysis method in this study is descriptive qualitative research, which is a method used to find knowledge about research subjects at a certain time (Priadana et al., 2021; Pugu et al., 2024). The type of descriptive qualitative research is used because it aims to obtain in-depth information related to the main phenomenon of the study.

The research was conducted in Gampong Alur Itam, Birem Bayeun District, East Aceh Regency, Aceh Province. Primary data was obtained through field studies and obtained through sources by conducting interviews or direct question and answer techniques (Mazhar et al., 2021). The process of collecting primary data uses tools such as stationery, documentation tools and recording tools. Next is secondary data obtained from literature studies such as scientific books, journals, articles, research results, and other literature (Haryoko, 2020). This secondary data provides information related to the effectiveness of managing the allocation of village funds in empowering the community, for example in the form of photos of interviews with Geuchik, Kaur finance and Kaur development, Tuha Peut and the Youth Chairperson regarding the effectiveness of managing the allocation of village funds (ADG) at the research site.

In qualitative research, the research subject or person who provides information about the desired data related to the phenomenon being analyzed is called an Informant (Sugiyono, 2017). This study uses two groups of informants, namely Key Informants and Supporting Informants. Key informants are people who really know or are the main actors directly involved in the research problem. This informant therefore has a lot of experience about the phenomenon, and can provide his views on the values, attitudes, processes and culture that are the background of the local research. The key informants in this study were the Village Head or special terms in Aceh, namely Geuchik, Kaur finance, and Kaur development. Meanwhile, the supporting informants were Tuha Peut and the Youth Leader at the research site, where these informants provided additional information about the effectiveness of the Village Fund Allocation (ADG) management activities to increase empowerment of village communities.

The data analysis process of this study refers to the guidelines offered by Miles et al. (2020) where the activity is carried out through three simultaneous activity flows, namely data reduction or simplification, data exposure or presentation, and data classification or verification as well as drawing conclusions. Before these three activity flows, the earliest stage

is of course collecting data, namely the step of converting the results of voice interviews into text (transcripts), scanning materials, typing field data or sorting and arranging the data into different types depending on the source of information (Haryoko, 2020; Suprayitno et al., 2024).

In more detail, the implementation of the three activities is as follows (Suprayitno et al., 2024):

- 1) Data reduction is simplifying, cutting or deleting various data findings obtained through interviews and observations. Reducing data means summarizing, choosing the main points, focusing on important things, looking for themes and patterns. Reduced data will provide a clearer picture, and make it easier for researchers to collect further data, and search for it if needed. Data reduction can be assisted by electronic equipment such as mini computers, by providing codes for certain aspects.
- 2) Data display is a systematic presentation of accurate data from observations and interviews so that its truth can be accepted. Then the author analyzes and reviews it critically, and then describes it. Data presentation here is a collection of structured information that allows for drawing conclusions and taking action. By looking at the presentations, we can understand what is happening and what should be done based on the understanding we get from the presentations.
- 3) Data classification (data verification) is drawing conclusions by expressing various researcher analyses in a persuasive form and forming other people's opinions. The initial conclusions put forward are still temporary, and will change if no strong evidence is found to support the next stage of data collection. If the conclusions put forward in the initial stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward are credible conclusions.

RESEARCH RESULTS AND DISCUSSION

Effectiveness of Village Fund Allocation Management in Community Empowerment

To understand the extent of the effectiveness of village fund management in empowering communities in Gampong, interviews were conducted with various parties related to the implementation of empowerment programs funded through the village budget. Mrs. Aminah, PJ Geuchik at the research site, explained that the planning and management process of village funds in Gampong Alur Itam was carried out by following existing regulations. Starting from the Village Deliberation (Musdes) which involved residents to discuss the Village Government Work Plan (RKPG) and the Village Revenue and Expenditure Budget (APBG). Usually, those invited to the deliberation are village officials, community leaders, group representatives, and village assistants. Residents are also given the opportunity to attend and provide input, as well as supervise the use of funds. The allocation of funds itself is used for various programs according to needs, with supervision by the Village Consultative Body so that its use is right on target. The effectiveness of village fund management can be measured by several indicators, such as the relevance and impact of the program on community needs, the level of community participation, and budget efficiency. Based on the evaluation results, around 20-40 percent of the programs experienced obstacles in their implementation, caused

by inaccurate data-based planning, low community participation, and administrative challenges.

Transparency in village fund management is an important element that supports accountability and prevents potential budget misuse. Regarding this aspect, Yanita Yusnita as the Head of Finance of Alur Itam Village explained that the principle of transparency in her village is realized through open reports that provide detailed information on the receipt and use of funds, which can be accessed by the wider community. This report is distributed through village information boards and digital platforms, as well as in the Village Deliberation (Musdes) forum. However, its implementation is still hampered by several obstacles, such as low socialization on how to access financial information and limited public understanding of complex financial reports. In addition, the lack of application of digital technology to expand the reach of information and the low capacity of village officials in presenting reports that are easy to understand are also considered inhibiting factors.

Furthermore, Mrs. Yanita explained that the process of managing village funds in Alur Itam Village follows established regulations, with stages starting from planning in the Village Deliberation involving various related parties, such as village officials, the Village Consultative Body (BPG), and the community. Proposals received are then included in the RKPG, which is the basis for compiling the APBG. The process of disbursing funds is carried out in stages after the RKPG and APBG are approved by the district government through submission of an application to the Community and Village Empowerment Service (DPMG). Common obstacles in disbursing funds include delays due to incomplete administration and low understanding of village officials regarding the correct disbursement procedures. In addition, the length of time required to complete the documents also slows down the disbursement, which ultimately affects the implementation of village programs.

The development program implemented using ADG in Gampong Alur Itam, according to Suwarno as Head of Development, covers various sectors, such as basic infrastructure, community empowerment, improving social welfare, strengthening food security and local economy, disaster management, and digitalization of village government. The development of basic infrastructure, such as roads and bridges, is carried out to meet the basic physical needs of the village community. Meanwhile, the community empowerment program aims to increase the capacity of human resources and village institutions through skills training and business assistance. To improve accuracy and transparency, various methods are implemented, such as installing project information boards, presenting activity reports openly at Musdes, and utilizing social media and village websites. Although there has been progress in transparency and accountability, the obstacles faced include minimal socialization, the language of reports that is difficult for some residents to understand, and the lack of accessibility of information in several locations.

The management of village fund allocation in community empowerment is also greatly influenced by the role of the Tuha Peut institution as a supervisor and facilitator of transparency in the use of funds. Hanafiah as the Tuha Peut of Alur Itam Village explained that as a representative of the community, Tuha Peut is involved in the entire fund management cycle from planning to evaluation of program implementation. Supervision is carried out through various mechanisms, including village deliberations, budget meetings, and evaluation of

program implementation, where they ensure that funds are used in accordance with their objectives and designations. In order to ensure transparency, Tuha Peut encourages the publication of village financial reports that can be accessed openly by the community. However, the main challenges faced in monitoring village funds include limited human resource capacity in terms of financial understanding, low community participation in supervision, and the lack of a comprehensive evaluation mechanism. To overcome these problems, Tuha Peut has made a number of efforts, including increasing financial audit training for Tuha Peut members, accelerating the administration process for disbursing funds, and improving communication with the community through open forums and the use of information technology.

The effectiveness of the ADG management process for community empowerment in Gampong Alur Itam was also considered not fully effective by the local Youth Chairperson. According to Muhammad Yusuf as the Village Youth Chairperson, although it has been allocated for various development programs, including infrastructure and community empowerment, youth participation in ADG management is still limited. This condition is caused by several factors, such as the lack of youth involvement in planning and decision-making, as well as a greater focus on physical development than on empowering human resources, especially youth. In addition, transparency and capacity of village fund managers are also obstacles in achieving optimal results.

Factors Inhibiting the Effectiveness of ADG Management

The management of village fund allocation (ADG) is one of the important elements in empowering village communities, especially in improving the welfare and quality of life of residents. However, in practice, there are various factors that can hinder the effectiveness of the management of these funds. These factors, both internal and external, affect how these funds can be optimally utilized to achieve community empowerment goals.

Mother Aminah as the Acting Head of Alur Itam Village explained that the factors that hinder the effectiveness of village fund allocation management in community empowerment are closely related to issues of community participation, transparency, and management accountability. In addition, the lack of community awareness of the importance of participation, limited access to information, and the dominance of certain groups in decision-making at the village level often hinder maximum community involvement. Social and cultural factors also exacerbate this condition in the form of a lack of community trust in the village government, so they tend not to want to participate. The evaluation results also show that although several programs have succeeded in improving welfare, weak supervision and inadequate planning are still the main obstacles to achieving the desired effectiveness.

Mother Yanita Yusnita as the Head of Finance of Alur Itam Village, Birem Bayeun District, also said that in ensuring the use of village funds in accordance with community needs, the data collection process through surveys and village deliberations is a crucial element. The survey conducted by the village government, involving various parties such as village assistants and community leaders, functions to explore the real needs of the village community in various aspects such as infrastructure, health, education, and economic empowerment. The questions in the survey are compiled based on local needs, without a standard format from the

central government, but must still refer to existing policies. This process aims to ensure that the funds allocated can be right on target and provide maximum benefits. The use of survey results in the preparation of the Village RKP ensures that the programs implemented truly reflect the aspirations of the community, although the degree of success is highly dependent on transparency in the publication of survey results and the willingness of the village government to open up space for community input on a regular basis.

Suwarno as the Head of Village Development of Alur Itam also said that development carried out with village funds often does not match the needs of the community due to several structural and procedural factors. First, although the planning process through the stages of Hamlet Deliberation (Musdus), Village Deliberation, and preparation of the Village Work Plan (RKPDs) has been carried out, often the results of development meet more basic and physical needs; while other deeper needs, such as social and economic empowerment, receive less attention. This is due to the low participation of the community in the planning process, dependence on a top-down approach, and limited data used in formulating development policies. In addition, local political factors and dependence on physical infrastructure often direct the allocation of funds to more visible projects, although not always relevant to long-term needs.

Community empowerment programs funded by village funds aim to improve the welfare and economic independence of village communities. The types of programs implemented include skills training, business assistance for MSMEs, and infrastructure development. Skills training, such as entrepreneurship and digital marketing, provides communities with new skills that are relevant to local economic demands, although its effectiveness is often hampered by a lack of post-training follow-up. Business assistance to MSMEs, including the provision of capital and production equipment, aims to strengthen the local economy, but is often hampered by uneven distribution and lack of assistance. The infrastructure development program in Gampong Alur Itam, such as roads and clean water facilities, according to Hanafiah as Tuha Peut, is a top priority for the village government, although in some cases, project quality and accuracy of targeting are problems where several projects are delayed or do not meet the urgent needs of the community. Mismatched fund allocations often occur due to factors such as the dominance of physical programs that ignore the social and economic empowerment sectors. To ensure accuracy of targeting, the indicators used include relevance to community needs, long-term impact, efficiency of fund use, and active community participation in the monitoring process.

Factors that hinder the effectiveness of ADG management in community empowerment in Gampong Alur Itam, according to Muhammad Yusuf as the Head of Youth, are caused by the minimal participation of the community in the planning and decision-making process, especially young people who are rarely involved in the Musdes. In addition, the dominance of decisions that are more dominated by village officials and older community leaders results in a mismatch between community needs and the programs being implemented. The limited human resources who have the capacity in budget management and planning are also significant obstacles. In addition, the allocation of funds that are more focused on infrastructure development, the unsustainability of empowerment programs, and the lack of post-training assistance worsen the effectiveness of empowerment. Other factors that contribute to the

obstacles are the lack of transparency, weak supervision, and inequality in the distribution of assistance that leads to inaccurate targeting.

Community Empowerment Program Formed by Gampong

Mrs. Aminah as the Acting Geuchik of Alur Itam Village stated that the priority programs implemented with ADG have several objectives in supporting development and community empowerment at the village level by paying attention to basic, economic, social, and educational needs. First, the development of basic infrastructure, such as village roads and clean water facilities, is a priority to improve accessibility and quality of life. Second, community economic empowerment is carried out through skills training, providing business capital, and developing Village-Owned Enterprises (BUMG), which can strengthen the local economy and improve welfare. Third, health and social welfare programs, including integrated health posts and sanitation programs, which are directed at supporting vulnerable groups and preventing health problems such as stunting. Fourth, the main focus in the education sector is on human resource development through scholarships, renovation of educational facilities, and skills training that is relevant to market needs, which is expected to prepare village communities to face tougher economic challenges.

Mrs. Yanita Yusnita as the Head of Finance of Alur Itam Village also explained that the ADG for community empowerment programs is prioritized for sectors that can directly improve the quality of life and welfare of the community, such as economic empowerment, health, and education. In terms of economic empowerment, funds are used for entrepreneurship training, business capital assistance, and food security development; while the allocation of funds in the health sector is focused on preventing stunting and assistance for vulnerable groups. These programs are planned and prioritized based on the Village Deliberation, government directives, and local socio-economic conditions. The effectiveness of the program, especially those related to MSMEs and skills training, was stated by Mrs. Yanita to be able to show positive results if it was in accordance with market needs; however, programs that did not involve assistance or lacked community participation were less effective. Factors that influenced the failure of the program included lack of thorough planning, low levels of community participation, and weak village financial governance. To increase this effectiveness, a more in-depth survey of community needs, ongoing assistance, and transparency in fund management and collaboration with external parties are needed.

Mr. Suwarno as the Head of Development of Alur Itam Village added that in its implementation, several development programs using village funds were indeed delayed or unfinished. One of the main causes was the problem of poor coordination between the village and residents or other parties involved, for example, development decisions often only involved a few people so that many residents felt less involved. In addition, technical obstacles such as bad weather, as well as administrative problems such as delays in funds or lack of understanding of the correct procedures, also affected the smooth running of the program. To prevent this problem in the future, the village government has tried to involve all groups in deliberations, improve communication methods, and ensure a more transparent and routine process so that all residents can know what is going on.

Community empowerment programs that use village funds have indeed provided real benefits, such as increased income from assisted businesses and better health and education

facilities. However, Hanafiah as Tuha Peut Gampong Alur Itam also said that there were also several programs that had not produced maximum results. One of the main reasons for not achieving the expected results was the lack of assistance after the training or program was completed. In addition, delays in the disbursement process and the lack of transparency in fund management were also problems. To overcome this, the village government has tried to increase supervision and assistance, as well as improve the way information is conveyed regarding the use of funds to be more transparent. The village government has also started to conduct surveys of community needs more often so that the programs being run are more in line with what is really needed.

The programs that have been established in Gampong Alur Itam in an effort to empower the community focus on improving the quality of life and welfare of residents through various initiatives involving the economic, education, health, and infrastructure sectors. Some of the main programs that have been implemented include job skills training, economic empowerment through business capital assistance and MSME development, as well as health activities such as stunting prevention and construction of health facilities. In addition, there are also education programs that include entrepreneurship training and improving educational facilities. However, as stated by Muhammad Yusuf as the Head of the Village Youth, the empowerment programs that have been implemented using village funds unfortunately have not provided maximum benefits. Some programs that are expected to benefit these youth are skills and entrepreneurship training that can help them have their own businesses. In addition, there are also sports and arts activities that channel their talents.

CONCLUSION

Based on the research results obtained, several conclusions can be drawn. First, the effectiveness of ADG management in community empowerment in Gampong Alur Itam, Birem Bayeun District has not been fully effective. Although village funds have been allocated for various development programs, including infrastructure and community empowerment, youth participation in managing these funds is still limited. This is due to several factors, such as the lack of youth involvement in planning and decision-making, and a greater focus on physical development than on empowering human resources, especially youth. In addition, transparency and capacity of village fund managers are also obstacles in achieving optimal results.

Second, the factors that hinder the effectiveness of ADG management in community empowerment at the research site are caused by the minimal participation of the community in the planning and decision-making process, especially young people who are rarely involved in the Village Deliberation (Musdes). In addition, the dominance of decisions that are more dominated by village officials and older community leaders results in a mismatch between community needs and the programs being implemented. The limited human resources (HR) who have the capacity in budget management and planning are also significant obstacles. The allocation of funds also appears to be more focused on infrastructure development, the unsustainability of empowerment programs, and the lack of post-training assistance worsen the effectiveness of empowerment. Other factors that contribute to the obstacles are the lack of transparency, weak supervision, and inequality in the distribution of assistance that leads to inaccurate targeting.

Third, several community empowerment programs have been carried out by the village focused on improving the quality of life and welfare of residents through various initiatives involving the economic, education, health, and infrastructure sectors. Several main programs that have been implemented include job skills training, economic empowerment through business capital assistance and MSME development, as well as health activities such as stunting prevention and health facility development. In addition, there are also education programs that include entrepreneurship training and improving educational facilities.

Based on these conclusions, a number of recommendations are made for related parties. For the Village Apparatus, it is recommended to strengthen communication and coordination with the community in every stage of program planning and implementation, so that it can increase community participation and ensure that the programs implemented are more relevant to their needs. For the community, it is recommended to be more actively involved in Village Deliberations and empowerment programs to ensure that their aspirations are well accommodated. Active participation from the community can increase the success of the program and bring a greater positive impact to the community. For further researchers, it is recommended to conduct an in-depth evaluation of the long-term impact of the community empowerment program and explore other inhibiting factors that may not have been identified, in order to provide more comprehensive recommendations for program improvement.

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