



## The Effect of Empowerment, Development, Welfare and Community Participation on Village Fund Allocation

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#### ABSTRACT

*This study aims to test and analyze the influence of empowerment, development, welfare, community participation on village fund allocation. This research method uses quantitative research design. The population used in this study is the community of Medungsari Village, Gondangrejo District with a total of 3,120 people. Sampling using purposive sampling technique obtained 100 respondents. Data collection using questionnaires. The data analysis technique used statistical analysis, namely multiple linear regression test, F test, t test, and coefficient of determination. The results of the study indicate that empowerment, development, welfare, community participation partially and simultaneously have a positive and significant effect on village fund allocation (ADD) in Mendungsari Village, Bulurejo, Gondangrejo, Karanganyar. Suggestions from this study, always increase empowerment, development, welfare, and community participation, so that it can increase village fund allocation (ADD).*

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### INTRODUCTION

The government plays a role in public financial management to achieve good governance, including at the central, regional, and village levels. Government accounting principles such as transparency and accountability in public financial management are not only the responsibility of the central government but also of regional governments, such as villages. As government organizational units that directly interact with the community, with all their diverse interests and needs, villages play a crucial role (Kisnawati, Astini, & Oktaviani, 2018).

Law Number 6 of 2014 concerning Village Government states that a Village is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, ancestral rights, and/or traditional rights that are recognized and respected in the government system of

the Unitary State of the Republic of Indonesia. Every year the government provides village funds with a certain amount to fund each village development activity. The allocation of funds by the district government for villages, which comes from the sharing of regional tax revenues, sharing of regional retribution revenues, and the portion of the central and regional government financial balance funds received by the district government except for special allocation funds (Directorate General of Financial Balance, 2016).

In the reform era, regional financial management has undergone various regulatory changes over time. These changes represent a series of steps taken by regional governments to create good and clean governance through effective governance. The success of regional development is inextricably linked to sound financial management. Regional governance encompasses all activities, including planning, implementation, administration, reporting, accountability, and oversight.

Village Fund Allocation (ADD) is a balancing fund received by districts/cities in the District/City Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund. Soleh and Rochmansjah (2014: 61) stated that "Village Fund Allocation (ADD) is financial assistance allocated by the district government to villages sourced from the central and regional financial balance funds consisting of tax and natural resource revenue sharing funds plus general allocation funds after deducting employee expenses. The objectives of the Allocation according to Article 19 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia number 113 of 2014 concerning Village Financial Management are: to overcome poverty and reduce inequality, improve development planning and budgeting at the village level and community empowerment, improve rural infrastructure development, improve the practice of religious and socio-cultural values in order to realize social improvement, improve public peace and order. Empowerment as a process of developing, making independent, self-sufficient, strengthening the bargaining position of lower-class communities against oppressive forces in all areas and sectors of life (Sedaryamati, 2013: 56)

Government Regulation No. 22 of 2015 Article 29 states that the distribution formula is calculated based on the number of villages, with a weight of 90 percent and only 10 percent is calculated using the formula of population, poverty rate, area and level of geographical difficulty. The government places more emphasis on the principle of equality, where each village has a relatively equal amount of village funds. The objectives of ADD according to Article 19 of the Regulation of the Minister of Home Affairs of the Republic of Indonesia number 113 of 2014 concerning Village Financial Management are: alleviating poverty and reducing inequality, improving development planning and budgeting at the village level and community empowerment, increasing rural infrastructure development, increasing the practice of religious and socio-cultural values in order to realize social improvement, increasing public peace and order, improving services to village communities in order to develop social and economic activities of the community, encouraging increased self-reliance and mutual cooperation of the community, and increasing village and village community income through Village-Owned Enterprises (BUMDes).

Based on the Observation of the implementation of Village Fund Allocation in Mendungsari Village, Bulurejo, Gondangrejo, Karanganyar with the legal basis used is the Regulation of the Regent of Karanganyar No. 87 of 2015 concerning Procedures for Managing Village Fund Allocation. This Regent Regulation explains that the amount of Village Fund Allocation for each village each fiscal year is determined by the Regent's decision. The allocation

of the Village Fund Allocation program takes into account the fixed income needs of the village head and village officials as well as the number of village residents, village poverty, village area, and the level of geographical difficulty of the village. The Village Fund Allocation is included in the Village Budget as a source of village income. Furthermore, in order to follow up on this regulation, the Karanganyar Regency Government has attempted to implement the Village Fund Allocation policy to all villages. The distribution of Village Fund Allocation given to all villages in the Karanganyar Regency area, the greater the hope for the realization of equitable, just and participatory development. According to Moeljarto Tjokrowinoto (2012:41) Village development needs to be directed towards the realization of an "independent village", namely a village whose citizens have a high spirit to develop, who have the ability to identify their village problems, formulate plans to solve problems and implement these plans as efficiently and effectively as possible, by first relying on resources and funds originating from the village community, and being able to maintain the continuity of the development process. With the existence of an independent village, an active society will be formed, having a good level of welfare.

The allocation of Village Funds (ADD) in Mendungsari Village, Bulurejo, Karanganyar, which in the last three years has been adjusted to the village's capabilities, is shown in the table below.

Table 1. Village Fund Allocation in Bulurejo 2021-2023

YEAR	ADD AMOUNT	REALIZATION
2021	643,525,000	643,525,000
2022	662,462,000	662,462,000
2023	714,209,000	714,209,000

Source: Bulurejo Village Archives 2023

The use of Village Fund Allocation (ADD) funds in Bulurejo Village is allocated for village community empowerment, village infrastructure, and village development. The Village Fund Allocation (ADD) policy has brought about significant changes. Villages that previously received very limited budgets managed centrally by higher government agencies now receive substantial budgets and are given the authority to manage them independently. However, the implementation of the Village Fund Allocation (ADD) has raised doubts about the village's ability to implement this policy. Moreover, many villages still face certain limitations, especially in terms of human resources management, which can affect the management of the Village Fund Allocation (ADD).

This is in line with Kusuma's (2017) research, which states that the allocation of Village Funds (ADD) into the Village Revenue and Expenditure Budget (APBDes) of East Kutai Regency requires transparent and accountable financial management. The obstacle that arises is that not all villages have apparatus capable of implementing financial administration in accordance with the rules for using state budgets. Furthermore, community participation can be a factor determining the effectiveness of village fund management. The higher the community participation, the higher the effectiveness of village fund management. This is in accordance with agency theory, which states that community participation is one of the principal assessments of agent performance. Community participation is the involvement of the community in

government activities, thus impacting the process of evaluating and controlling government performance and minimizing abuse of authority (Sudaryana, 2017). To realize an effective budget, community participation is needed to provide input in the preparation of budget direction and policies (Harmadi, 2020). Community participation in village fund management is regulated in Law No. 6 of 2014 in Article 54 concerning village deliberations (Sujarweni, 2015).

From the description of the existing background, the researcher has reasons for choosing the village as the research location based on several considerations, including the following: First: Mendungsari Village is a village that receives a fairly large Village Fund Allocation and carries out government activities using these funds; Second: The Village Consultative Body in Mendungsari has carried out a supervisory function in the management of Village Fund Allocation; Third: Bulurejo Village is a village located in Gondangrejo District, Karanganyar Regency which already has a legal basis in the form of a regent's regulation regarding the implementation instructions for the distribution of Village Fund Allocation; Fourth: Physical development in Mendungsari Village in general is still lagging behind compared to other villages in Gondangrejo District. Therefore, it is necessary to evaluate public policies in the context of decision-making related to the allocation of village funds to the community, both physical and non-physical development in the community. The village government, in this case stakeholders who make decisions about the allocation of Village Fund Allocation, needs to involve community participation. This is because the ADD Policy has very large and significant implications for the sustainability of village development. If the ADD policy is managed honestly and well, the development results can be very beneficial and have a big impact on the welfare of the community to support various aspects of community life (Nurman, 2015:255)

Based on previous phenomena and research, this study examines the influence of empowerment, development, increased welfare and community participation on Village Fund Allocation (ADD) in Mendungsari Village, Bulurejo, Gondangrejo, Karanganyar.

## **METHODS**

This research employed quantitative research methods. The study was conducted in Mendungsari Village, Bulurejo, Gondangrejo, Karanganyar. The study period was from July 5, 2024, to December 20, 2024. The study used two variables: four independent variables: empowerment, development, welfare improvement, and village community participation. The dependent variable was village fund allocation.

The population used in this study was the community of Medungsari Village, Gondangrejo District, with a population of 3,120 people, according to Village Archives (2023). Due to the large population, it would be difficult and time-consuming for researchers to study everything in the population. Therefore, researchers can use samples.

The sampling technique in this study uses a non-probability sampling method with a purposive sampling type because the researcher requires special criteria so that the samples taken will be in accordance with the research objectives, can solve research problems and can provide more representative values.

The respondents' results were then processed using multiple linear regression with the help of SPSS. The regression equation model used is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information :

- Y : Village Fund Allocation Variable  
 X1 : Empowerment Variable  
 X2 : Development Variables  
 X3 : Welfare Variable  
 X4 : Community Participation Variable  
 a : constant  
 b1, b2, b3, b4 : correlation coefficient  
 e : error term disturbing error

## RESULTS AND DISCUSSION

### Multiple Linear Regression Test

Table 1 Multiple Linear Regression Results

No	Variables	Unstandardized B	Information
1	(Constant)	3,613	Positive
2	Community empowerment	0.532	Positive
3	Development	0.119	Positive
4	Public welfare	0.246	Positive
5	Community Participation	0.267	Positive

Source: data processing

Based on the table above, it can be seen that the regression equation formed is:

$$Y = 3.613 + 0.532 X_1 + 0.119 X_2 + 0.246 X_3 + 0.267 X_4$$

From this equation it can be explained that:

- Constant (a)  
A positive constant value means that the allocation of village funds remains, without the variables of community empowerment, development, community welfare and community participation.
- Community Empowerment Coefficient (b1)  
The value of the community empowerment coefficient or community empowerment variable ( $\beta_1$ ) has a positive value. This means that every increase in community empowerment will increase the allocation of village funds.
- Development Coefficient (b2)  
The value of the development coefficient or development variable ( $\beta_2$ ) has a positive value. This means that every increase in development will increase the allocation of village funds.
- Community Welfare Coefficient (b3)  
The value of social welfare or social welfare variables ( $\beta_3$ ) has a positive value. This means that any increase in community welfare will increase the allocation of village funds.
- Community Participation Coefficient (b4)

Community participation value or community participation variable ( $\beta_3$ ) has a positive value. This means that any increase in community participation will increase the allocation of village funds.

#### Model Feasibility Test

Table 2 Model Testing Results

Model	F count	Ftable	Sig.	Standard	Information
Regression	100,630	2.33	0,000	0.05	Eligible Model

Source: data processing

From the results of the model feasibility test,  $F_{count} > F_{table}$  of  $100.630 > 2.33$  was obtained with a significance of 0.000, meaning that this analysis is significant with a significance level of less than 0.05, so  $H_0$  is rejected and  $H_a$  is accepted. In other words, there is a simultaneous and significant influence between community empowerment, development, community welfare and community participation on the allocation of village funds for the Medungsari Village community, Gondangrejo District and meets the requirements for the model feasibility test.

#### Hypothesis Testing

Table 3 Hypothesis Testing Results

Hypothesis	thitung	table	Sig.	Standard	Information
H1	8,571	>1,286	0,000	0.05	Ha Accepted
H2	2,846	>1,286	0.007	0.05	Ha Accepted
H3	4,364	>1,286	0,000	0.05	Ha Accepted
H4	1,290	>1,286	0.009	0.05	Ha Accepted

Source: data processing

Based on the results of the t-test in the table above, it can be explained in the following form:

- The influence of community empowerment on the allocation of village funds in Medungsari Village, Gondangrejo District

The empowerment variable has a calculated t value  $> t_{table}$  ( $8.571 > 1.286$ ) and a significance of  $0.000 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that there is a positive and significant influence of community empowerment on the allocation of village funds in Medungsari Village, Gondangrejo District.

- The influence of development on the allocation of village funds for the Medungsari Village community, Gondangrejo District

The development variable has a calculated t value  $> t_{table}$  ( $2.846 > 1.286$ ) and a significance of  $0.007 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that there is a positive and significant influence of development on the allocation of village funds for the people of Medungsari Village, Gondangrejo District.

- The influence of community welfare on the allocation of village funds in Medungsari Village, Gondangrejo District

The community welfare variable has a calculated t value  $> t_{table}$  ( $4.364 > 1.286$ ) and a significance of  $0.000 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that

there is a positive and significant influence of community welfare on the allocation of village funds in Medungsari Village, Gondangrejo District.

- d. The influence of community participation on the allocation of village funds in Medungsari Village, Gondangrejo District

The community participation variable has a t-value  $< t\text{-table}$  ( $2.290 > 1.286$ ) and a significance of  $0.009 < 0.05$ , so  $H_0$  is rejected and  $H_a$  is accepted. It can be concluded that there is a positive and significant influence of community participation on the allocation of village funds in Medungsari Village, Gondangrejo District.

### Coefficient of Determination Test ( $R^2$ )

Table 4 Results of the Determination Coefficient

<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Information</i>
1	0.844	0.712	0.705	Eligible Model

Source: data processing

Based on the calculation results, the adjusted R square value was 0.705. This means that the variables of empowerment, development, community welfare, and community participation contributed 70.5% to the village fund allocation, while the remaining 29.5% was explained by other variables not included in this study.

### Discussion

1. The influence of community empowerment on the allocation of village funds in Medungsari Village, Gondangrejo District

The analysis results, as presented in Table 3, show that empowerment increases village fund allocation. This aligns with research conducted by Ferdinandus (2019); Julianto (2019), and Makatangin (2020). The stronger and more effective village community empowerment efforts, the greater the likelihood that the village will receive additional government funding. This is because the village is deemed capable of using funds productively and responsibly.

The high level of community empowerment in Medungsari has a significant impact on village fund allocation decisions. This is evident in several ways, namely Community participation in Musrenbangdes: Empowered communities tend to be more active in conveying aspirations and proposing priority activities relevant to local needs. Increased capacity of local human resources: Residents who have participated in training or empowerment activities become key actors in managing village fund programs, such as the management of BUMDes or labor-intensive programs. Effectiveness of village fund use: Funds allocated for empowerment programs such as agricultural processing training, entrepreneurship training, or providing business capital assistance show a high and sustainable level of effectiveness. Several concrete activities that demonstrate the link between empowerment and village fund allocation in Medungsari include: Training in making organic fertilizer whose results are used by village farmer groups and funded by village funds. Development of cassava and tempeh processing MSMEs pioneered by PKK women, and receiving mentoring and assistance with production tools through village fund allocation. Funding for the Karang Taruna program for graphic design and digital marketing training as an effort to encourage the digital transformation of village youth.

- a. The influence of development on the allocation of village funds for the Medungsari Village community, Gondangrejo District

The analysis results, as presented in Table 3, indicate that development increases village fund allocation. This aligns with research conducted by Ngera et al. (2021); Soimin (2019); and Marselani (2020). Villages that demonstrate tangible and beneficial development outcomes will gain greater trust and support from the government. This is manifested in an increase in the amount of village funds allocated to those villages in the future.

Village development significantly influences the direction, amount, and priority of village fund allocation. In Medungsari, development tailored to community needs and regional potential will encourage the effective and efficient use of village funds. Some of these influences include: prioritizing basic infrastructure, such as the construction of village roads, small bridges, irrigation channels, and retaining walls, which remains a priority for the Medungsari community. This is because the agriculture and fisheries sectors require good access and irrigation. Therefore, village funds are largely allocated to improving farm roads, repairing inter-hamlet roads, and constructing culverts and drainage channels. Furthermore, development direction is based on deliberation. The Village Deliberation (Musdes) serves as a forum for determining priority development activities. The development needs directly felt by residents encourage high participation in planning, which then influences fund allocation decisions. Examples include requests for the construction of a permanent integrated health post (Posyandu), the construction of clean water facilities, and the renovation of the hamlet hall for PKK and youth organizations (Karang Taruna). Well-targeted development in Medungsari Village will increase community productivity, thereby boosting the local economy. This is a consideration for the village government to allocate funds for sustainable development activities, such as: revitalization of village markets, electricity programs for low-income residents and the construction of habitable houses (RTLH).

- b. The influence of community welfare on the allocation of village funds in Medungsari Village, Gondangrejo District.

The analysis results, as presented in Table 3, show that community welfare increases village fund allocation. This is in line with the results of research conducted by Triyono (2018), Sopian (2019), Muslihah (2019), and Hermawan, E. (2019). Community welfare increases village fund allocation, meaning that when the use of village funds can significantly improve the community's standard of living, this increases government confidence in allocating larger funds in the future, to strengthen and continue successful village development. The more prosperous the village community as a result of good fund management, the more potential the village has to receive larger village fund allocations in the future.

Village funds are used to improve the socioeconomic conditions of village communities. In the context of welfare, village funds are directed towards reducing poverty, creating jobs, and improving living standards. The Medungsari village government uses village funds for social assistance for low-income families, economic empowerment through MSMEs and Village-Owned Enterprises (BUMDes), cash-for-labor activities, and improvements to health and sanitation facilities. Community welfare plays a crucial role in determining the priority use of village funds. The lower the level of welfare, the greater the portion of the budget allocated to direct assistance programs, such as the Village Fund Direct Cash Assistance (BLT), improving access to basic services, such as integrated health posts (Posyandu), healthy latrines, and decent housing, as well as job and entrepreneurship training to increase income. Conversely, if welfare



increases, village funds can be more focused on sustainable and innovative development, such as digitizing village services, developing village tourism, or empowering youth.

c. The influence of community participation on the allocation of village funds in Medungsari Village, Gondangrejo District

The analysis results, as presented in Table 3, indicate that community participation increases village fund allocation. This is consistent with research conducted by Vanviora (2023) and Sendy (2020). Increasing community participation in village fund allocation implies that active citizen involvement in the village development process creates better, more accountable, and more effective governance, thus empowering the government to increase funds allocated to the village to support sustainable development based on community needs.

The level of community participation directly impacts the process and outcomes of village fund allocation. In Mendungsari Village, this is achieved through several aspects, including more accurate identification of needs. Community participation allows for the emergence of truly needed program proposals. For example, a farmer group's proposal for farm road construction and a request for a permanent integrated health post (Posyandu) from PKK women. This helps the village government prepare a budget based on real needs, rather than simply top-down input from officials. Furthermore, it also contributes to equitable budget allocation between hamlets. Communities from each hamlet convey their aspirations, resulting in an equitable distribution of activities across regions. Hamlets previously underdeveloped are now receiving attention because residents' aspirations are expressed directly in village forums.

Community participation in Mendungsari Village directly impacts the effectiveness of program implementation. Residents involved in planning feel a sense of responsibility for implementation and oversight. For example, residents voluntarily work together to build road embankments, and cash-for-work programs are implemented with local labor to supplement residents' incomes. Furthermore, this can contribute to transparency and oversight of funds. Participation fosters the creation of a social oversight system. In Medungsari, youth groups and community leaders monitor physical projects, making it more difficult to misuse village funds.

## CONCLUSION

The research results show that empowerment influences the allocation of village funds. The stronger and more effective the village community empowerment efforts, the greater the likelihood that the village will receive additional funds from the government. This is because the village is considered capable of using funds productively and responsibly. Development influences the allocation of village funds. Villages that are able to demonstrate tangible and beneficial development results will receive greater trust and support from the government. This is manifested in the form of an increase in the amount of village funds allocated to the village in the future. Community welfare influences the allocation of village funds. Community welfare increases the allocation of village funds, meaning that when the use of village funds can significantly improve the community's standard of living, this increases the government's confidence to allocate larger funds in the future, to strengthen and continue successful village development. The more prosperous the village community as a result of good fund management, the more potential the village has to receive a larger allocation of village funds in the future. Community participation influences the allocation of village funds. Community participation increases the allocation of village funds, meaning that the active involvement of residents in the village development process creates better, more accountable, and more effective governance, so

that the government feels confident in increasing the funds allocated to the village to support sustainable development based on community needs.

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