

Optimization Of Village Fund Allocation In The Development Of Religious-Based Tourism Villages In Senduro Village, Lumajang Regency

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Abstract

This article examines the optimization of Village Fund Allocation (Alokasi Dana Desa/ADD) in the development of a religious-based tourism village in Senduro Village, Lumajang Regency. Village Fund Allocation (ADD) is a village fiscal policy instrument aimed at promoting village independence through development, community empowerment, and strengthening the local economy. This article aims to analyze the optimization of ADD use in the development of a religious-based tourism village in Senduro Village, Lumajang Regency. The research employs a descriptive-qualitative approach using the case study method. Data was collected through field observation, in-depth interviews with religious leaders, community figures, and residents of various faiths, as well as supporting documentation. Data was analyzed qualitatively using triangulation techniques to gain a comprehensive and in-depth understanding. The results indicate that ADD in Senduro Village has been utilized as a stimulus for the development of religious tourism by focusing on strengthening supporting infrastructure, facilitating cultural and religious activities, and community empowerment based on local social capital. The presence of the Mandara Giri Semeru Agung Temple, the Ogoh-Ogoh Festival, Grebeg Suro, and the Sedekah Bumi (Jolen) tradition serve as major religious tourism attractions that not only strengthen the village's social and cultural identity but also provide economic impacts for the community through the growth of people's businesses and home industries. Although the ADD allocation for religious tourism activities is relatively limited in nominal terms, it has managed to generate a multiplier effect thanks to the high levels of participation, mutual cooperation (gotong royong), and interfaith



tolerance deeply embedded in the social life of Senduro Village. This finding confirms that ADD optimization is not solely determined by the budget amount, but rather by the effectiveness of management, community participation, and the village's ability to integrate economic development with social, cultural, and religious values. Therefore, the development of the religious-based tourism village in Senduro can be viewed as a model of sustainable, inclusive village development oriented towards socio-economic independence.

Keywords: Village Fund Allocation, Religious Tourism Development, Village Independence, Senduro Village, Lumajang Regency

BACKGROUND

Village development is a strategic agenda within the framework of Indonesia's national development, which positions the village as a subject of development, not merely a policy object. This paradigm is reinforced through Law Number 6 of 2014 concerning Villages, which grants broad authority to villages to regulate and manage the interests of their communities based on their rights of origin and village-scale local authority. One important implication of this policy is the strengthening of village fiscal aspects through Village Fund Allocation (ADD) and Village Funds sourced from the State Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Negara/APBN), which are expected to drive village socio-economic independence.

In principle, ADD is intended not only to finance village government administration but also to support development, community development, and village community empowerment (Sholahudin & Sair, 2022). Government Regulation No. 60 of 2014 concerning Village Funds stipulates that the management of Village Funds must be conducted transparently, accountably, participatorily, and oriented towards improving village community welfare. In this context, ADD optimization becomes a crucial issue, given that the significant potential of village-managed funds has not been fully matched by planning and utilization capacities oriented towards sustainable development (Fatmasari & Adi, 2021).

One strategic sector that can be developed through ADD optimization is village tourism. Currently, tourism villages in East Java are growing. These tourism villages are quite diverse, grounded in their existing potentials. There are tourism villages based on economic, social, cultural, culinary, religious, natural potential, and so on. This diversity adds to the destination tourism based on villages and local wisdom. The growth of tourism villages is largely due to the village's own initiative. This is partly driven by the fiscal strength the village possesses sourced



from ADD, whether from the central, provincial, or district governments.

Religious-based tourism villages are a village development model that integrates religious potential, spiritual traditions, local values, and community cultural wisdom with tourism activities. This model is oriented not only towards increasing village income but also towards preserving religious values, strengthening social identity, and sustainable inclusive socio-economic development of village communities. The development of tourism villages is influenced not only by institutional aspects, tourist attractions and objects, and tourism infrastructure (Prafitri & Damayanti, 2016), but also by funding issues.

Currently, there are 470 village areas in East Java with the potential to become tourism villages. Some tourism villages are managed independently by local communities within their own village territories, while others partially use or intersect with areas managed by Perhutani (State Forestry Company) and BPSABS (Water Resources and Sanitation Management Agency). The extraordinary potential of village tourism, if managed well, will provide the greatest benefits to the local/village community. For tourism village development, each year, every village in Lumajang Regency receives ADD ranging from IDR 800,000 to 1,000,000,000. This substantial budget, if used correctly, will enable the village to become an independent, prosperous, and thriving village. From this amount, 15% is allocated for the development of religious-based tourism villages. The increase in tourism destinations makes the tourism sector a key factor in increasing regional, especially state or regional, income, job creation, business development, infrastructure, and improving the welfare of village communities.

Senduro Village is one area with strong potential for developing a religious-based tourism village. The existence of religious sites, community religious traditions, and Senduro Village's position as an area with historical and spiritual value give it a unique appeal for religious tourists. However, this potential has not been fully optimized, particularly in utilizing the Village Fund Allocation as the main instrument driving the development of religious-based tourism villages (Sair & Sholahudin, 2025).

Various studies show that ADD plays a significant role in promoting village socio-economic independence if managed effectively and participatively (Damanik & Iskandar, 2019). The utilization of ADD directed towards strengthening the local economy, job creation, and developing businesses based on village potential has proven capable of increasing the economic capacity of village communities and reducing dependence on external assistance, thereby enabling village empowerment to be carried out independently (Gautama, Yuliawati, Fitriyani, & Pratiwi, 2020). However, on the other hand, several studies also reveal that ADD usage often remains trapped in



financing routine activities and physical development alone, so its impact on village socio-economic independence tends to be suboptimal (Sholahudin & Sair, 2022).

In the context of religious-based tourism villages, ADD optimization demands integrated village development planning, synergy between the village government and the community, and the alignment of village budget policies with productive sectors based on local and religious values. ADD should not only be interpreted as a funding source but as a strategic instrument for building a sustainable tourism village ecosystem, from strengthening village institutional capacity, empowering community groups, developing religious tourism support facilities, to promotion and networking among stakeholders.

The problem that arises is how the Village Fund Allocation in Senduro Village, Lumajang Regency, is utilized in developing religious-based tourism villages, the extent of its effectiveness and optimization, and its impact on the socio-economic independence of the village community. These questions are important given that the success of tourism village development is not only measured by the increase in tourist visits but also by its contribution to improving community welfare, strengthening religious values, and the sustainability of village development.

This research aims to analyze the optimization of Village Fund Allocation in the development of religious-based tourism villages in Senduro Village, Lumajang Regency. This research is expected to provide an academic contribution to the study of village development and religious tourism villages, as well as serve as a practical reference for village governments and stakeholders in formulating more effective, participatory, and socio-economic independence-oriented ADD management policies.

RESEARCH METHOD

This research is descriptive-qualitative research using the case study method, where this empirical research seeks to investigate and examine in greater depth a specific phenomenon or case concerning objective empirical life facts, namely the Optimization of Village Fund Allocation (ADD) Use for the Religious-Based Tourism Village Development Program in Senduro Village, Lumajang Regency. This research relies more on the collection of qualitative data in the form of informants' experiences presented in verbal words (Sudikin & Basrowi, 2020) and the researcher's involvement in the field to obtain intrinsically meaningful data (Denzin & Lincoln, 2011), particularly related to the Optimization of Village Fund Allocation (ADD) Use for the Religious-Based Tourism Village Development Program in Senduro Village. Data collection was conducted through observation, in-depth interviews with 7 informants consisting of religious leaders,



community figures, and community members. The data needed was not breadth of material, but depth of material or information obtained from the field (Muhajir, 1996), and relevant documentation. Research data was analyzed qualitatively to obtain a picture and in-depth understanding of How is the Tourism Village Development Program Implementation in Senduro Village, Lumajang Regency? and How is the Optimization of Village Fund Allocation (ADD) Use for the religious-based tourism village development program in Senduro Village.

RESULTS AND DISCUSSION

ADD and Senduro Religious Tourism Village

Juridically, the existence of Village Fund Allocation (ADD) is outlined in Law No. 6 of 2014 concerning Villages, Government Regulation No. 8 of 2016 concerning the second amendment to Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN. Based on Government Regulation No. 43 of 2014 concerning the Implementing Regulation of Law No. 6 of 2014, Village Funds are funds sourced from the state revenue and expenditure budget allocated to Villages transferred through the district/city regional revenue and expenditure budget and used to finance government administration, development implementation, community development, and community empowerment. Meanwhile, ADD refers to the balancing funds received by districts/cities in the District/City Regional Revenue and Expenditure Budget after deducting the Special Allocation Fund (Dana Alokasi Khusus).

In the context of regional autonomy, the birth of the ADD policy aims to empower villages, one of which is by granting broader authority to regions and villages to manage their government operations and providing budget allocations for village development. The goal of this ADD policy is for villages to become independent in empowering themselves, both in socio-political and economic fields. According to the Head of Senduro Village, Mr. Farid, Senduro Village's ADD, from the village income derived from ADD, is partially used for the development of Senduro Tourism Village, one of which is for the development of village infrastructure leading to tourist destinations in Senduro Village. Several Senduro tourist destinations that currently exist and are being developed are; Religious-based Tourism Villages, namely the largest holy place of worship for Hindus in Southeast Asia, the Temple. This Temple destination is like a magnet, especially for Hindus throughout Indonesia, and even abroad (Hermansyah, 2025).

Currently, the development of Tourism Villages is one of the government's concerns, especially the Ministry of Tourism, to develop Indonesia's tourism industry. This is as outlined in the Regulation of the Minister of Culture and Tourism Number PM.26/UM.001/MKP/2010



concerning the General Guidelines for the National Community Empowerment Program (Program Nasional Pemberdayaan Masyarakat/PNPM) Mandiri Tourism Through Tourism Villages. The development of Tourism Villages as an integral part of empowering rural communities whose conditions are currently still quite concerning. The enormous potential of villages, of course, must be empowered, one of which is their tourism potential, so that villages become more developed, advanced, independent, and prosperous. A development of tourist destinations based on local/village potential.

Senduro Village has also become a religious village for Hindus in Bali and surrounding areas because it has the Mandara Giri Semeru Agung Temple. This temple is patronized by the Balinese community, so Senduro is constantly visited by Hindus, both for worship and tourism. This temple has also become a symbol of sacredness and religion for Hindus, even though its location is in the midst of a predominantly Muslim community. This religious tolerance and harmony cannot be separated from the leadership patterns implemented, both formal and informal (Azhar Saidin Syihab, 2023).

Juridically, Village Fund Allocation (ADD) is part of the balancing funds received by districts/cities and allocated to villages. ADD is regulated in Government Regulation Number 60 of 2014 concerning Village Funds Sourced from the State Revenue and Expenditure Budget. The objectives of ADD include: (1) improving village government administration; (2) enhancing the capacity of community institutions; (3) increasing income equality; and (4) encouraging increased community self-help and mutual cooperation participation (Minister of Home Affairs Circular Letter No. 140/640/SJ/2005). In the context of Senduro Village, ADD becomes an important instrument to finance the tourism village development program.

Development of Religious-Based Tourism Village

Senduro Village is one of 12 villages in Senduro District, Lumajang Regency and is a buffer village for Bromo Tengger Semeru National Park. Senduro Village is one of the entry points to the destinations of Mount Bromo and Semeru. Besides Mount Bromo, Senduro Village also has several cultures that have been used as tourist destinations, one of which is the religious tourism of the Mandhara Giri Semeru Agung Temple. This temple is a religious symbol for Hindus even though it is located amidst a Muslim settlement. During the celebration of the temple's anniversary (piodolan), which usually lasts for 11 days in July at the Mandara Giri Semeru Agung Temple, for example, Hindus from various regions, especially Bali, will come to worship at this place. It is this moment that economically benefits the surrounding community.



Indonesian society is a multicultural society. A society with diversity of culture, ethnicity, and religion. This socio-cultural diversity of Indonesian society is not merely static cultural ornaments, but dynamic elements capable of sustaining the lifeblood of Indonesian society. This diversity is what Robert Putman calls social capital. Putman mentions at least three important types of social capital in society: social organizational networks, norms, and trust. This social capital is used as an important and strategic instrument to facilitate coordination and cooperation among citizens as a community to achieve mutual benefit. Local wisdom is part of the social capital of development (Putman, 2000).

The variety of ethnic groups inhabiting this village makes Senduro a multicultural village, especially since several beliefs also develop within it, such as Islam, Hinduism, Christianity, and Catholicism. This diverse composition of ethnicity and beliefs also gives Senduro Village a rich social life pattern. However, this rich social life pattern does not cause the Senduro community to be spatially and socially segmented.

For example, the condition of social life in Senduro is interwoven like a plait. In one hamlet, for instance, there are several religious beliefs and ethnicities, with houses intermingled between those of Islamic, Christian, and Hindu faiths. There are even cases where within one family, the child is Muslim, but the mother is Hindu. There are also those who are Catholic, but their daughter converts to Islam and marries a Muslim. They live in one house. Interestingly, the son-in-law becomes the driver who takes his parents to church every Sunday. This interwoven life is not only in one place but spreads across several points.

The Senduro Village community is also known for its cultural richness and strong interfaith tolerance. This village also has the Senduro Customary Institution (Lembaga Adat Senduro/LAD), designed to develop cooperation with other regions such as Argosari, Ranupani, Bali, and villages around Senduro. This cooperation encompasses religious ceremonies and cultural rituals, and its implementation is carried out by observing and exchanging ideas on how religious ceremonies and cultural rituals are conducted in each respective village. Senduro chooses areas like Argosari, Ranupani, and Bali for cooperation because the Senduro community believes these areas have a high and similar level of culture to Senduro. The benefits gained from cooperating with the aforementioned areas are that Senduro's culture will continue to exist and be preserved well, and it fosters harmonious inter-regional relationships.

One of Senduro Village's tourist destinations being developed with ADD stimulation is the development of a religion or faith-based Tourism Village. Senduro Village has a temple named Pura Madara Giri Semeru Agung. This temple is one of the largest temples in East Java. Pura



Madara Giri Semeru Agung is a place of worship for Hindus, not only for Hindus in Senduro and Lumajang but also for the Balinese community. This temple has become the oldest temple highly respected by Hindus, both in Lumajang itself and from Lumajang and abroad. It becomes interesting and unique because this temple is conceptually located at the peak of Mahameru Mount Semeru (Nyono, 2025).

Besides being the largest place of worship for Hindus, this temple also attracts the wider community in the religious tourism sector. Every year, in July, an event is usually held at this Pura Madara Giri Semeru Agung. The Balinese community usually visits this temple, not only to pray but also to enjoy traditional art performances. During the event in July, not only the Hindu community visits the temple, but many people from other communities also come to enjoy the euphoria and tour because there are art performances presented. Around the temple, there are many outlets selling Senduro Village typical souvenirs.

There are at least two religious-based tourist destinations that have grown and developed in Senduro Village, namely the Celebration of Nyepi (Hindu New Year) highlighted by the Ogoh-Ogoh festival and the Celebration of Grebeg Suro (Islamic New Year) highlighted by the Jolen or Sedekah Bumi (Earth Alms) tradition. Both traditions have their own appeal for both the Senduro community and outsiders. These two major annual celebrations are able to drive the community's economy. Thus, religious-based traditions are not merely symbolic rituals but have become religious tourism destination vehicles capable of driving the Senduro community's economy (Sholahudin, 2023).

Welcoming Nyepi Day: *Ogoh-Ogoh* Festival

This cultural and religious festival is held once a year to welcome Nyepi Day. One of the most interesting and unique aspects of the socio-cultural life of the Senduro Village community is that the *Ogoh-Ogoh* parade is carried out and participated in not only by Hindus but also by Senduro residents of different religions, including Muslims. Thus, what is seen is not only the affair of Hindus but has become the property of Senduro village residents. Even the *Ogoh-Ogoh* activity, from planning the event schedule to financing, is also borne together by the Senduro community residents. Thus, a very strong form of religious tolerance is visible (Sair & Sholahudin, 2025).

According to Hindu religious leader, Wira Dharma, one interesting thing is that the *Ogoh-Ogoh* parade is participated in not only by Hindus but also by other religious Senduro residents, such as Muslims and Christians. So, the impression is that this festival is not only the affair of Hindus but has also become the property of Senduro village residents. Even this *Ogoh-Ogoh*



festival activity is packaged by many people, from planning the event schedule to financing, which is also borne together by the Senduro community residents (Dharma, 2025).

The festivity of the *Ogoh-Ogoh* festival provides social and economic benefits for the Senduro community residents. Socially, this *Ogoh-Ogoh* festival strengthens the bonds of solidarity among fellow residents. Social harmony is built upon very intensive socio-cultural interactions that have become the habitus and practice of the Senduro community. The social and religious life of Senduro Village residents can be said to be full of religious harmony. This religious cultural festival has penetrated the boundaries and ideological barriers of religion. Economically, this *Ogoh-Ogoh* festival clearly provides an economic effect for the surrounding community residents. The people's market selling people's economic business products thrives during the momentum of Nyepi Day and the *Ogoh-ogoh* festival. The *Ogoh-ogoh* festival is able to elevate the welfare of Senduro residents. In fact, this *Ogoh-Ogoh* festival has become one of Senduro Village's tourist destinations capable of generating village foreign exchange and driving the community's economy (Alie & Sholahudin, 2026).

The *Ogoh-Ogoh* parade starts from the Mandara Giri Agung Temple, passes through Senduro road, and ends with the burning of *ogoh-ogoh* at Ireng-Ireng Burno as a symbol of the destruction of demons. With the end of the festival, the Hindu community also begins to turn off lights as a symbol of the start of the Nyepi procession the next day. This *Ogoh-Ogoh* festival has become one of the cultural icons of Senduro Village that is still preserved by the community to this day (JTV, 2022).

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The festivity of this *Ogoh-Ogoh* festival activity provides social and economic benefits for Senduro community residents. Socially, this *Ogoh-Ogoh* festival can strengthen the bonds of solidarity among each other, even though of different religions. Social harmony is built upon very intensive socio-cultural interactions that have become the habitus and practice of the Senduro community. The social and religious life of Senduro Village residents can be said to be full of



religious harmony. The religious cultural festival can penetrate boundaries and ideological barriers of religion. Economically, this *Ogoh-Ogoh* festival provides an economic effect for the surrounding community residents. The people's market selling people's economic business products thrives during the momentum of Nyepi Day and the *Ogoh-ogoh* festival. The *Ogoh-ogoh* festival is able to elevate the welfare of Senduro residents. In fact, this *Ogoh-Ogoh* festival has become one of Senduro Village's tourist destinations capable of generating village foreign exchange and driving the community's economy.

The Senduro community also sanctifies certain places, whether Islamic, Christian, Catholic, or Buddhist. These places have become icons of religious tourism in Senduro Village, especially for tourists who also believe in supernatural powers and want to explore history. These places include Summersino, temples, and others found in almost every hamlet. There is a ritual held annually by the Senduro Village community, namely sedekah desa (village alms). Sedekah desa is carried out through a procession or series of ritual activities according to established customary rules. Sedekah desa is a symbol of the Senduro Village community's gratitude to God and is also believed to be a ritual to ward off misfortune. The belief in ancestral spirits and the supernatural represented through various rituals is one factor that enables the Senduro community to live together harmoniously despite differences in ethnicity and religion (Rohmaniyah, 2020).

Senduro Village was designated by the Ministry of Religious Affairs of the Republic of Indonesia as one of the Desa Sadar Kerukunan (Harmony Awareness Village) in 2020 and Kampung Moderasi Beragama (Religious Moderation Village) in 2023 due to its high religious life tolerance, where various religious adherents live together harmoniously (co-existence). This recognition is given because of the strong commitment of residents to religious moderation. Senduro Village becomes a reference for other villages consisting of various ethnicities and religions yet they can remain harmonious, united, and live peacefully. This is reflected in the existence of the largest temple located in the midst of a predominantly Muslim residential area. The owners of homestays and stalls around the temple are Muslims, yet they still accept and serve the presence of Hindus, the majority of whom come from Bali.

Harmony and tolerance among religious adherents are not only reflected symbolically around the temple but have been internalized in the smallest part of society, namely the family. Mutual respect for differences in religion and ethnicity is also visible in daily family life. Many have differences in ethnicity and religion within a family; there are cases where husband, wife, and children have different religions, namely Islam, Christianity, and Hinduism. Moreover, they are also of different ethnicities, including Javanese, Madurese, and Chinese. They practice their



respective beliefs and mutually respect all forms of religious rituals they believe in. They support each other by taking family members to their places of worship and participating in celebrating religious holidays or major celebrations for adherents of different faiths. Thus, Senduro is known as a Pancasila Village (Huda & Pratiwi, 2022).

Meanwhile, regarding Senduro Village's ADD, according to the village head of Senduro, Mr. Farid, from the village income derived from ADD, a portion is used for the development of Senduro Tourism Village, one of which is for the development of village infrastructure leading to tourist destinations in Senduro Village. Several Senduro tourist destinations that currently exist and are being developed are; Religious-based Tourism Villages, namely the largest holy place of worship for Hindus in Southeast Asia, the Temple. This Temple destination is like a magnet, especially for Hindus throughout Indonesia, and even abroad (Hermansyah, 2025).

This tourism village has a domino effect on increasing the economic wheel of the Senduro community residents. Various local products can be developed. As is known, Senduro Village is famous as a banana center and various banana-based processed products based on home industries. According to Senduro residents, during the momentum leading up to the Hindu holiday of Nyepi, various home-based economic business products increase dramatically. People's markets thrive, although they are temporary, only bustling during the period leading up to Nyepi and the *Ogoh-Ogoh* festival activities. Besides major Hindu holidays, residents' home businesses also grow and develop during major Muslim holidays, such as Eid al-Fitr and Eid al-Adha, and also during *Grebeg Suro*. (Hermansyah, 2025)

***Grebeg Suro* Celebration**

Besides the Hindu Nyepi Day celebration enlivened by the *Ogoh-Ogoh* festival, another destination is the *Grebeg Suro* tradition. *Grebeg Suro* is an annual ritual activity held by Muslims to welcome 1 Muharram (1 Suro), centered around the Mandhara Giri Semeru Agung Temple. This tradition features a parade of dozens of gunungan (cone-shaped offerings) of agricultural produce, communal prayers, and local culture, often referred to as "Jolen" or Amukti Bumi Senduro as a form of gratitude and prayer for safety (Lumajang, 2025).

Grebeg Suro in Senduro Village is carried out through mutual cooperation by all Senduro community residents in the form of a parade of agricultural produce, traditional dances typical of Senduro Village, Lumajang, to customary rituals. This event can attract thousands of people, both from within and outside Senduro Village. *Grebeg Suro* becomes a magnet that can attract tourists from outside Lumajang. One interesting aspect of developing Senduro Village's socio-economic



potential, including mass activities and cultural and religious rituals, is that everything is done through mutual cooperation. The Senduro Village Government only facilitates the needs of its residents. One of them is providing incentives and stimuli to carry out various residents' cultural and religious ritual activities, only IDR 1,000,000 through ADD, even though the festival or *Grebeg Suro* activity requires a budget of tens of millions. However, because the awareness and solidarity of Senduro Village residents are quite high, the community can solve the problem of budget shortfalls through mutual cooperation. This is a portrait of socio-economic empowerment based on the strength and potential of local resources (Nyono, 2025).

Furthermore, another Senduro Village tradition that attracts outside attention is the Sedekah Bumi tradition or the Jolen Tradition. The Jolen tradition is a customary earth alms ceremony held as an expression of gratitude for abundant harvests and respect for ancestors, involving a parade of Jolen (gunungan of agricultural produce) decorated with bamboo and coconut leaf weavings, containing tumpeng (cone-shaped rice) and various agricultural products, and it is an intangible cultural heritage regularly held every two years in the month of Safar. Its name's meaning originates from "Ojo Klalen" (don't forget) God and maintaining good relations (silaturahmi). This activity not only preserves tradition but also serves as a symbol of religious harmony and Senduro's cultural identity. This activity attracts the attention of thousands of attending residents, and they appear enthusiastic when scrambling for the gunungan of agricultural produce containing vegetables and fruits. One interesting thing is that this tradition involves not only certain neighborhood associations but also all institutions and agencies existing in Senduro Village.

According to the Head of Senduro Village, Farid Rahman Hermansyah, the Jolen or Sedekah Bumi tradition commemorated every 1 Suro reflects the strong commitment of residents in preserving ancestral heritage while affirming this village's position as one of the cultural foundations in Lumajang Regency. Furthermore, Farid explained, "This is not just about ceremony. Jolen binds spiritual, social, and cultural values that have been passed down through generations. We want to maintain its authenticity, preserve the tradition, so that it remains existent every Suro, existent every Muharram" (Hermansyah, *Grebeg Suro sebagai Destinasi Wisata Desa Senduro*, 2025).

Finally, because ADD is integrated into the Village Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Desa/APBDesa), the implementation of the policy on Optimizing ADD Use through the development of religious-based tourism villages is able to provide a multiplier effect. The development of this religious-based tourism village is not only



used as a socio-cultural identity and preservation of local traditions and culture but can also provide economic contributions to the Senduro community, namely improving community welfare. The implementation of ADD through the development of this religious-based tourism village not only mobilizes the potentials and social wisdom possessed by the Senduro community by participating in the village development process but is also able to mobilize the small businesses of Senduro Village residents. Furthermore, more importantly, ADD can become an instrument to accelerate the village's independence process in development.

CONCLUSION

Based on the study results and discussion in this paper, it can be concluded that Village Fund Allocation (ADD) plays a strategic role in developing religious-based tourism villages in Senduro Village, Lumajang Regency. ADD does not only function as an administrative village fiscal instrument but has transformed into a socio-economic stimulus capable of mobilizing local potential, strengthening community participation, and promoting village independence. The integration of ADD into the Village Revenue and Expenditure Budget (APBDesa) enables the village government to facilitate development based on the needs, values, and socio-cultural characteristics of the local community.

The development of religious-based tourism villages in Senduro Village relies on the strength of the community's social capital, reflected in the high levels of tolerance, mutual cooperation (gotong royong), and harmony among religious adherents. The existence of the Mandara Giri Semeru Agung Temple as a center of worship and religious tourism for Hindus, living harmoniously amidst a predominantly Muslim community, becomes a strong symbol of religious moderation and village social cohesion. Religious and cultural traditions such as the Ogoh-Ogoh Festival, Grebeg Suro, and Sedekah Bumi (Jolen) do not only function as symbolic religious rituals but have evolved into religious tourism destinations capable of attracting tourist visits while simultaneously driving the local community's economy.

The utilization of ADD in developing religious tourism villages in Senduro Village demonstrates that the effectiveness of village funds is not always determined by the size of the budget allocation, but rather by the village's ability to manage the funds participatively and contextually. Although ADD support for cultural and religious activities is relatively limited in nominal terms, it is capable of generating a significant multiplier effect. This impact is visible in the growth of people's businesses, the development of home industries based on local potential, the increase in temporary people's market activities, and the increase in community income



during religious celebration moments and cultural festivals.

The optimization of ADD through the development of religious-based tourism villages in Senduro Village also contributes to strengthening the village's socio-economic independence. Village development is not only directed towards achieving material welfare but also towards preserving cultural values, strengthening local identity, and internalizing values of tolerance and harmony in the social life of the community. Thus, ADD can be understood as a village development instrument capable of bridging economic, social, cultural, and spiritual interests simultaneously.

Finally, the experience of Senduro Village shows that the development of religious-based tourism villages supported by ADD optimization is a sustainable and inclusive village development model. This model confirms that villages can build their independence by relying on local potential and existing social capital, without having to lose their cultural identity and religious values. Therefore, the practice of ADD management in Senduro Village can be used as a reference for other villages with multicultural characteristics and similar religious tourism potential in efforts to accelerate village independence and improve community welfare.

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Peraturan Pemerintah No. 8 Tahun 2016 tentang perubahan kedua Peraturan Pemerintah No. 60 Tahun 2014 tentang Dana Desa yang bersumber dari APBN.

Peraturan Menteri Kebudayaan dan Pariwisata Nomor PM.26/UM.001/MKP/2010 tentang Pedoman Umum Program Nasional Pemberdayaan Masyarakat (PNPM) Mandiri Pariwisata Melalui Desa Wisata

