

Management of APB DESA in Community Empowerment in Sejegi Village, East Mempawah District, Mempawah Regency

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Abstract

The purpose of this study is to describe the Management of APBDesa (Village Fund Allocation) in Community Empowerment in Sejegi Village, East Mempawah District, Mempawah Regency. This type of description research uses qualitative methods and data collection techniques through observation, interviews and documentation. Informants are determined by purposive techniques, consisting of the Village Secretary, BPD Chairman, Kadus, and the people of Sejegi Village. Research analysis according to Miles and Huberman includes data reduction, data display, and verification/conclusion. The results of the study illustrate; That APBDesa (Village Fund Allocation) management is quite transparent, and the 2022 budget plan and realization have been published to the public. Accountability of the APBD Accountability Report is late, and LPJ is incompletely submitted by the Head of the District to BPD which has implications for the performance assessment of the Kades. Participation in the planning and implementation of APBDesa management has involved the community through MUSDUS (Dusun Meeting) and MUSDES (Village Meeting), and involvement in village development projects. The effectiveness in planning the APBDesa (Village Fund Allocation) has not been effective, the small budget allocated



for the field of community empowerment, the field of development, and the field of community development, and the construction of Village Offices are not on target. The efficiency of ADD implementation has not been efficient, the field of village government administration has received a larger allocation than the field of empowerment and the occurrence of budget wastage. Community empowerment has not been optimal, due to low community awareness and leadership factors of the village head, lack of budget and programs, and the absence of Village BUM as a village economic institution.

Keywords: APBDesa Management, Community Empowerment.

INTRODUCTION

The policy of granting regional autonomy and decentralization that is broadly real, and responsible to the regions is a strategic step in two ways, namely: First, regional autonomy and decentralization are answers to local problems of the Indonesian nation in the form of threats of national disintegration, poverty, uneven development, low quality of life of the community, and problems of human resource development; Second, regional autonomy and decentralization are strategic steps of the Indonesian nation to welcome the era of economic globalization with an economic base. Currently, the Indonesian government continues to strive to improve the implementation of national development so that the pace of regional development and the pace of rural and urban development are more balanced and harmonious. National Development in its implementation is still faced with the main problems of development such as development inequality between villages and cities in Indonesia. As a result of this development inequality, it has an impact on the high level of poverty in Indonesia.

The number of poor people in Indonesia in September 2022 amounted to 26.36 million people, of this number, consisting of urban residents with poverty of 11.98 million people while rural poverty was 14.38 million people (www.suarasurabaya.net, 2022). Poverty data in Indonesia in September 2022, shows that people living in rural areas still dominate with the highest poverty rate compared to people living in cities. Responding to these problems, the government's strategy to overcome development inequality is to implement national development that pays great attention to village development. The progress of a country is basically largely determined by the progress of villages, because no country is developed without developed provinces, no developed provinces without developed districts and cities, and no developed counties and cities without



developed villages and Neighborhoods. This means that the basis of a country's progress is determined by the progress of the village.

With the issuance of Law Number 6 of 2014 concerning villages, the position of village government has become stronger, because it is no longer regulated by Law Number 32 of 2004 concerning Regional Government, but is regulated by a separate Law. The presence of the Law on villages not only strengthens of the status of the village as a community government but also makes the village a base for advancing the community and empowering the village community. Therefore, with the existence of an autonomous village government accompanied by financing in the form of a budget for the village government, the village can organize the village government independently. The village revenue budget (APBdesa) according to Law Number 6 of 2014 concerning Villages Chapter VIII article 72 paragraph 1 and Article 73 paragraph 1, consists of "Village revenue, expenditure and financing, village income comes from Village PA sourced from: (business results, asset results, self-help and participation, mutual assistance, and other original village income), allocation of State Revenue and Expenditure Budget, part of the proceeds of local taxes and levies from districts/cities, village fund allocations (ADD) which are part of the equalization fund received by districts/cities, financial assistance from the provincial budget, and district/city budgets, non-binding grants and donations from third parties, and other legitimate village revenues"(Undang Undang Desa, 2014). The village income is used for village development which aims to improve the welfare of rural communities and the quality of human life as well as poverty reduction through meeting basic needs, building village facilities and infrastructure, developing local economic potential, and utilizing natural resources and the environment. Village development will be realized if the Village Budget (APBDesa), especially ADD, can be managed based on financial management principles. Financial management "is the process of managing, organizing, providing and using money in any cooperative effort of a group of people to achieve a goal" (Saleh, 2020). Village financial management is "the overall activities of planning, implementing, administering, reporting, accountability, and supervision of village finances (Halim, 2007) The purpose of village financial management is "to make the most of the village's sources of income" Tjahjanulin (dalam Halim, 2007). Meanwhile, the principles in managing Village Fund Allocation are: all activities financed from ADD must be planned, implemented and evaluated openly by involving all elements of the village community; all activities must be administratively, technically and legally accountable; and implemented in a transparent, accountable, participatory, orderly and disciplined manner, effective, efficient, directed and controlled (Soleh &



Rochmansjah, 2015). However, in general, the management of the Regional Budget, especially the Village Fund Allocation (ADD), has not been managed properly, such as not being transparent in the use of the budget and weak budget accountability, as the lack of participatory community involvement in budget planning, besides that there is still misuse of the village budget by the Village Head and not on target in budget implementation and ineffective budget planning and implementation So that it does not match the priorities and real needs of the community and wastes the budget.

In the APBDesa, Sejegi Village for Fiscal Year 2022, the total revenue of Rp. 1,752,727,800.00,- in quantity, most of the expenditure for Village Government Administration amounted to Rp. 932,538,273.10 (53.20%) of the total APBDesa revenue, expenditure for Village Development amounted to Rp. 188,512,937.50,- (10.75%) of the total income, Community Empowerment expenditure amounted to Rp. 233,753,862.50,- (13.34%) of the total income, Community Development expenditure amounted to Rp. 25,646,750. 00,- (1.46%) of total revenue, while Disaster, Emergency and Urgent Management expenditures amounted to Rp. 439,880,000,- (25.10%) of total revenue. On the other hand, Village Government Implementation expenditure amounted to Rp. 932,538,273.10 when compared to the Village Fund Allocation (ADD) budget of 843,950,000 (110.50%), this amount exceeded the ADD budget ceiling, meaning that there were no funds left to be used for expenditures in other fields, such as spending on community empowerment, and spending on community development. When viewed from expenditures in the field of Community Empowerment, the amount is relatively small, namely (13.34%), the field of Community Development is (1.46%), and expenditures in the field of Village Development amounted to (10.75%) of total income. In terms of quality based on initial observations by researchers, there are still low business fields, especially related to the economic sector managed by the community as seen by researchers today there are a small number of Sejegi Village communities who manage tempeh products managed on a small and simple scale, there is no good and standard brand and packaging, as well as agricultural and plantation businesses such as coconut plants, and cloves, have not been managed optimally, and also livestock fields such as goats and cattle are still raised in relatively small quantities.

The field of community empowerment should be a top priority and get a larger portion of the budget besides the development sector, but the fact is not the case, even the field of village government administration gets a larger allocation. This means that the Sejegi Village government is less sensitive to the problems faced by the people of Sejegi Village which require attention to



village development, especially on community empowerment. In terms of items or types of activities, as illustrated in the Sejegi Village Budget for fiscal year 2022 in the field of community empowerment, it does not reflect various aspects of activities financed such as aspects of economic facilities and infrastructure, education, health, gender, community economic development, and financial assistance for rural communities. In the field of village community empowerment, it is still limited to financing in agriculture and animal husbandry, with a relatively small amount of Rp. 172,891,562.50 (9.86%) of the total income of Rp. 1,752,727,800.00, there has been no budgeted allocation for similar activities that further empower the community. With a larger budget allocation in the field of community empowerment, at least make rural communities more empowered both socially and economically, so as to realize the national goal of a prosperous society. As it is understood that community empowerment is the development of community power and strength, with the strength it has to be able to overcome the various risks faced so that it is able to be independent in the economic, religious and cultural fields (Widjaja, 2010). In addition, the process of community empowerment is a conscious effort to bridge the community in determining, acting, and managing resources owned jointly and networked so as to create strength in reducing economic, ecological and social dependence (Mardikanto & Poerwoko, 2013).

As is known that Sejegi Village is one of 6 villages in East Mempawah District. Based on data from the Sejegi Village Office, the area is 13.07 km², the population is 2,428 people, men are 1,223 people women are 1,205 people, and the number of families is 734 households. Sejegi Village consists of 18 neighboring communities (RT) and 3 hamlets, namely; Galahehang hamlet includes Sejegi in, Boyan, and Lubuk Batang, then Bemban hamlet, and Tekam hamlet. Based on religious classification, Islam is the majority religion in Sejegi village with 2,245 people, Buddhists 134 people, Katolik 22 people, Christians 19 people, and belief in God Almighty 8 people. Based on the classification of jobs, the majority of work in Sejegi village is dominated by 805 people, 513 entrepreneurs, 298 students and students, 110 people in agriculture and animal husbandry, 43 state officials, 29 fishermen, 14 retirees, 7 teaching staff, 1 health worker, and 608 other occupations. For the education level, most of the people of Sejegi Village graduated from elementary school as many as 669 people, graduated from junior high school as many as 315 people, graduated from high school as many as 311 people, graduated S1 as many as 51 people, graduated D1 and D2 as many as 8 people, graduated S2 as many as 3 people.

The data above illustrates that the majority of Sejegi Village people's work has not



been/has not worked with the level of community education, most of whom are elementary school graduates. This certainly requires serious attention from the Sejeji Village government to improve the welfare of its community through community empowerment efforts, both in the fields of education, economy, health, development of village economic units, Village-Owned Enterprises (BUMDes), business groups in accordance with the economic potential of the village community, as well as financial assistance to institutions in the village such as the Village Community Defense Institute (LPMD), Rukun Neighbor (RT), Rukun Masyarakat (RW), cadet corals, Community Protection (Linmas), as well as in agriculture with a mechanization system. Based on the author's initial observations, it can be seen that the leadership of the Head of Sejeji Village in optimizing the performance of the empowerment sector is still lacking, this can be seen from the budget allocation of the Sejeji Regional Budget which is still minimal in the field of Community Empowerment, besides that, there is a phenomenon during researchers with the PKM Fisip Untan Team conducting Community Service in Sejeji Village around June and August 2022, in 2 kinds of activities, namely first, Community Empowerment activities through the cultivation of Hydroponic Vegetable Plants and second, is training on Hydroponic Vegetable Processing and Marketing. Until now it has not shown optimal results, meaning that 2 kinds of activities carried out by the Fisip Untan PKM Team in collaboration with the Head of Sejeji Village have not been followed up by the community seriously, only at the beginning of the training the community was enthusiastic to do it, this is inseparable from the weak interest and mental attitude of the community to progress and develop and they are satisfied with the current situation, In addition, it is also due to the weak role of the Sejeji Village Government, especially the Village Head, Hamlet Head to provide motivation and encouragement to the community.

The research focuses on the planning and implementation of the Regional Budget, especially in budget planning and the implementation of Village Fund Allocation (ADD) in empowering rural communities, namely aspects of transparency, accountability, participation, effectiveness, and efficiency in budget implementation. The formulation of the problem is: "How to Manage the Regional Budget in Community Empowerment in Sejeji Village, East Mempawah District, Mempawah Regency". The purpose of the study: "Describe and analyze the Management of the Regional Budget, especially the Management of Village Fund Allocation in Community Empowerment in Sejeji Village, East Mempawah District, Mempawah Regency".

Research on APBDesa Management has been written a lot in previous research, but research on APBDesa Management in Community Empowerment in Sejeji Village, East



Mempawah District, Mempawah Regency has only been researched by researchers for the first time, and has never been written by other researchers. This research is interesting to research, because since the issuance of Law Number 6 of 2014 concerning Villages which gives authority to the Village Head both politically to organize village government and authority in the financial sector related to the use of village budgets, then considering various problems faced by the community such as poverty, low education, unemployment problems. With the management of the APBDesa reflected in the implementation of the budget, especially the Village Fund Allocation intended for the empowerment of rural communities, it has a positive impact in providing improved community welfare which is the focus in the process of achieving national and state goals to realize national community welfare.

METHOD

Type of descriptive research, using qualitative approaches or methods. The research location is in Sejegi Village, East Mempawah District, Mempawah Regency. The reason for choosing the location is because there are problems in Sejegi Village, allegedly not optimal management of the Regional Budget, especially the management of Village Fund Allocation (ADD) in community empowerment both transparently, effectively and efficiently and still low community participation in budget planning. Data collection techniques with observation, interviews with village officials, and village communities, and documentation. The subjects of the study are determined based on purposive techniques, that is, informants are selected based on certain considerations (Singarimbun & Effendi, 1981), by criteria 1) those who master and understand something; 2) those who are classified as still engaged or involved in the activity under study; 3) those who have sufficient time to be consulted for information (Sugiyono, 2017). The research subjects include Village Secretary, the Head of Galaherang Hamlet, the Head of Bemban Hamlet, the Head of Tekam Hamlet, the Head of BPD, farmer groups, and members of the Sejegi Village PKK. Analyze data by step according to Miles and Huberman (Moleong, 2006), includes data reduction, data presentation, conclusion/verification. Data validation uses source triangulation, which checks data that has been obtained through several sources, and triangulation techniques where researchers check data to the same source with different techniques.



RESULT AND DISCUSSION

This research focuses on the implementation of APBDesa management, especially the management of Village Fund Allocation (ADD) in community empowerment based on the principles of village fund allocation management (ADD), proposed by Sholeh and Rochmansyah (2015) said that; "The allocation of village funds (ADD) is used economically (efficiently and effectively), equitably and under control". Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Village Financial Management, Chapter 1 Part Two Article 2 Paragraph 1 states that: Village finances are managed based on transparent, accountable, participatory principles, and carried out in an orderly and disciplined budget. Based on the above opinion, in this study, the author limits the theory of APBDesa Management (Village Fund Allocation) in Empowering Village Communities in Sejegi Village, East Mempawah District, Mempawah Regency based on the principles of 1) Transparency; 2. Accountable; 3. Participative; 4. Efficient; 5. Effective. Meanwhile, the discussion on the management of village fund allocation (ADD) in community empowerment covers several aspects, namely: aspects of economic facilities and infrastructure, education, health, gender, community economic development, and financial assistance to rural communities.

1. Transparency; The aspect of openness is: "The principle that opens up to the rights of the community to obtain true, honest information, and does not distinguish one from another about village financial management related to the Village Fund Allocation (ADD) budget by always paying attention to the protection of personal and group rights (Soleh & Rochmansjah, 2015). Halim and Theresia (2007) argued, that Transparency: "is the openness of the Village Government in making village expenditure policies so that villagers can easily get information about the Village Government's budget plan in a certain budget". Based on the results of research obtained from interviews with the head of Galaherang hamlet, the head of Bemban hamlet, and the head of Tekam hamlet, it was revealed that the management of the Regional Budget, especially in the management of Village Fund Allocation (ADD) in terms of planning and implementing the budget, this can be identified from the 2022 APBDesa report, both the target and budget realization of each type of activity along with the cost budget have been published through a banner that displayed in front of the Sejegi Village Office, can be seen in picture 1 and picture 2. The same thing was said by the Head of Welfare, Mr. LH said that: "The Sejegi Village Government has informed all activities, both plans or targets, and the realization of activities through banners displayed in front of the Village Office for the 2022 Regional Budget. Based on the author's



observations, it can be seen that information related to the 2022 budget plan and realization is displayed in front of the Village Office. This indicates that the Sejegi Village Government is quite open to the community regarding the management of the 2022 Fiscal Year Regional Budget.



Figure 1. Sejegi Village Budget Target for Fiscal Year 2022
Published in the form of a banner in front of the Sejegi Village Office

Source: (Author's Document. The image of the Target or Plan for the 2022 Sejegi Village Budget is displayed in front of the Sejegi Village Office, August 2023).



Figure 2. Realization of Sejegi Village Budget for Fiscal Year 2022 Published in the form of a banner in front of the Sejegi Village Office

Source: (Author's Document. The 2022 Sejegi Village Budget image was published in front of the Sejegi Village Office, August 2023).

2. Accountability: the principle of accountability is an underlying principle that: "every activity in the management of the Regional Budget must be accountable to the public or village communities, in accordance with the provisions of the law" (Soleh & Rochmansjah, 2015). Regarding the accountability of the implementation of the APBDesa, refer to several provisions, namely: every budget year the Village Head is obliged to account for the realization of the APBDesa. Where the Accountability Report for the implementation of the APBDesa is informed or submitted in writing to the public through information media that can be accessed easily such as notice boards, radio communication and other information media. "The Village Head submits an accountability report on the realization of the implementation of the Regional Budget to the Regent / Mayor through the Sub-District Head every fiscal year, submitted no later than 3 (three) months after the end of the relevant fiscal year as stipulated by the Village Regulation" (Permendagri No. 20 of 2018: concerning Village Financial Management Chapter IV Part Five Article 70 Paragraphs 1 and 2). Based on the results of the study, it show that the 2022 APBDesa Accountability Report has been delayed, and the report has only been submitted 3 (three) months since the end of the budget on December 31, 2022, namely in March 2023. Based on the results of an interview with the Secretary of Sejegi Village, the reason for the delay is that the 2022 budget often undergoes changes (budget revisions) so the village apparatus, especially the Head of Finance, has difficulty in recapitulating the report, besides that it is related to evidence of various activity expenditure items that are not fully complete so that it takes a long time to complete the report. In addition, it is also due to the limited ability of human resources skills of the Sejegi village apparatus which is still low. Regarding the implementation of Sejegi Village Government activities in 2022, according to the chairman of the Village Consultative Body (BPD), Mr. AR said that all activities can be accounted for to the community, because according to him, there are not so many activity items, there are only 2 (two) physical development activities, first: the construction of the Yandu Sidodadi Post building in Tekam Village, then the construction of a new Sejegi Village Office. Based on the results of the researcher's interview with the Sejegi Village Secretary, Mrs. MA, said that the accountability report (LPJ) for the 2022 fiscal year has also been reported to the Village Consultative Board (BPD). However, according to Mr. AR, the chairman of the Sejegi Village BPD said that the accountability report for the implementation of the 2022 Sejegi Village Budget budget submitted by the Sejegi Village Government to the BPD chairman was only in the form of a copy of the report (in the form of a copy photo) in several pages, not in the form of a complete and complete report as was the case with the report submitted by the Sejegi Village Government



to the sub-district head and PEMDES. Thus, this situation resulted in the Chairman of the Village Consultative Body (BPD) experiencing difficulties related to obtaining sources of information on the implementation of Village Government activities to make performance reports. So, BPD needs efforts to find sources of information to the Village Government (PEMDES) in the district. Along with this situation, the chairman of BPD, Mr. AR, also complained about the accountability report (LPJ) for fiscal year 2022, which should have been submitted first to the Village Consultative Board, then to the PEMDES and Sub-district, but the reality is the opposite, that BPD received the Sejegi Village Accountability Report (LPJ) in the last order, namely after the submission of LPJ by the Sejegi Village Government to the Sub-District and PEMDES, only then was the last LPJ submitted to BPD. In addition, according to the head of BPD, Mr. AR, the 2022 Accountability Report (LPJ), which was submitted to BPD, has never been carried out musayawarah or through meetings with BPD as a body that represents the interests of the community, so in-depth information on the implementation of Sejegi Village Government activities is difficult to obtain. In fact, he said that during his tenure, the Head of Sejegi Village never submitted information about the Accountability Report (LPJ) for budget implementation through meetings with BPD, but only in the form of written reports.

3. Participative: Participatory aspects are indispensable in village financial management, the budget managed by the village must reflect the needs and desires of the village community for development for the village community. Participation according to Suhadak and Nugroho (2007) said: Decision making in the process of preparing and determining the APBDesa must involve community participation, so that the community can know about their rights and obligations in the implementation of APBdesa. Based on the results of research in the field, it was revealed that in general, the process of planning, preparing, and determining the 2022 budget has involved community elements, based on interviews with 3 heads of Sejegi Village hamlets; namely the Head of Galaherang Hamlet, the Head of Bemban Hamlet, and the Head of Tekam Hamlet, said that they were involved in the planning and budgeting process, where development proposals started from the RT / RW level proposals of each hamlet, each RT / RW brought the aspirations of the community by filling out a form distributed by the village, where the form contained each program that became a community proposal related to the priority of development programs adjusted to the Program Plan Village Medium Term (RPJMDes) during the 6 years the village head took office, the proposal started from the RT / RW level then submitted and closed in their respective hamlets, then brought to the village musyawarah meeting (musdes), involving all



invited community elements such as from the Village Consultative Body (BPD), farmer groups, PKK groups, Yandu Post cadres, Aisiyah groups (waste bank groups), community and religious leaders, as well as Village Community Institutions (LMD) were also invited. From the results of village deliberations (Musdes), a village government work plan (RKP) was made. Some forms of proposals from the community related to the development of Sejegi Village are the construction of Yandu Post in Tekam hamlet, the proposed construction of roads to lead to the Tekam hamlet garden, irrigation canals, tidal stone barau in Galaherang hamlet, and others. The field of community empowerment, especially in the field of food crops in the form of fertilizer proposals, plant seeds such as mango seeds, vegetable seeds, chilli seeds, and livestock fields in the form of goat seed proposals. In addition, based on the researcher's review of the Sejegi Village APBDes document or report for the 2022 fiscal year, there is a plan for the Village Office construction infrastructure development which is 100% a proposal from the village government (Village Head) with a total budget for 2022 of Rp. 199,327,403.90. Based on information obtained by researchers from the chairman of the Village Consultative Board (BPD) and the Head of the Hamlet, the proposal related to the construction of the Village Office is a pure proposal from the Village Government and not a proposal from the community. Based on information obtained by researchers from the Secretary of Sejegi Village that the construction of the Sejegi Village Office has been planned and budgeted since 2019, with a project value of approximately Rp. 1,300,000,000.00 (one billion three hundred million rupiah), with concrete building construction, and 2 floors, with a completion period of 6 stages or 6 (six) budget years. In addition to the involvement of community elements in planning and budgeting, based on the results of an interview with the chairman of BPD Sejegi Village, Mr. AR, said that "the people of Sejegi village are also involved in development activities, especially related to physical development such as the construction of Yandu Post in Tekam village and the construction of the Sejegi Village Office". The same thing was also said by the Secretary of Sejegi Village, Mrs. MA regarding community involvement in the implementation of development in Sejegi Village that: "the community has been involved in development, because the form is self-managed.

4. Effective: The principle of effectiveness is: "relating to the goal or objectives to be achieved. A program or activity can be said to be effective if the goals or objectives of the program or activity can be used as a measure or indicator to measure the success or failure of an organization in achieving its goals. That is, an organization can be said to have run effectively, if the organization has succeeded in achieving its goals" (Saleh, 2020). A program or activity can be



implemented efficiently (economically), but the results obtained are not in accordance with the set targets. On the contrary, a program or activity has been implemented effectively to achieve its objectives, but it is likely that those achieved goals are obtained in a less or inefficient or economical way (waste). So, in this case, if a program or activity can be implemented efficiently and effectively, then the program can be categorized as a program that has a degree of cost-effectiveness. While the effective concept according to (Suhadak & Nugroho, 2007) effective means: "APBDesa management must be utilized properly so that it can improve services and welfare optimally for the benefit of the community". Another definition: "effectiveness is a principle that determines that the management of the Regional Budget, especially the Village Fund Allocation (ADD) in the implementation must be successful in achieving goals in accordance with the wishes of the community, (Explanation of Law No. 6 of 2014 concerning Village hurup h, in Soleh and Rochmansj (2015). This can be identified from the budget planning of the 2022 Regional Budget, which does not fully reflect the budget that favors the interests of the community. The planned budget allocation for community empowerment, development and community development is still too small. The planned and budgeted community empowerment sector is only Rp. 233,753,862.50 (13.34%), from the total APBDesa revenue of Rp. 1,752,727,800.00. The allocation for the development sector amounted to 188,512,939.50 (10.76%), the community development sector amounted to Rp. 25,646,750.00 (1.46%), disaster management amounted to Rp. 439,880,000.00 (25.10%) of total revenue. Meanwhile, the budget allocation planning for the implementation of village government is budgeted much larger, namely 53.20% of the total APBDesa revenue. Based on data from the 2022 Regional Budget, whose budget allocation focuses more on financing the implementation of Village Government which is larger than the other 3 fields, namely the field of Development, the field of Community Development and the field of Community Empowerment, it can be understood that the Sejegi Village Government has not been sensitive to the needs and desires of the community. When viewed from the socio-economic condition of the Sejegi village community in the category is still low. This can be seen from data sourced from the Sejegi Village Government in 2021, the majority of Sejegi village community jobs ranked first dominated by unemployed / unemployed are 805 people (33.15%) from a total population of 2,428 people, then second place followed by other jobs as many as 608 people (25.04%), self-employed as many as 513 people (21.13%), students / students as many as 298 people (12.27%), Agriculture and animal husbandry as many as 110 people (4.53%), state civil servants as many as 43 people (1.77%), fishermen as many as 20 people



(1.19%), pensioners as many as 14 people (0.58%), teaching staff as many as 7 people (0.28%), and health workers as many as 1 person (0.04%). If you look at the type of work of the people of Sejegi Village from 3 (three) hamlets, most of the people of Galaherang hamlet of Sejegi village work as freelance daily laborers and market cleaners for men and women, mostly housewives and a small number of them work selling in the Mempawah market. While the majority of the people in Bemban hamlet and Tekam hamlet mostly work as farmers, and a small part sell tofu and tempeh. For the education level of the people of Sejegi Village, most or the first place is not / has not gone to school as many as 739 people, while the second place is elementary school graduates as many as 669 people, the third place graduated from junior high school as many as 315 people, the fourth place has not finished elementary school as many as 313 people, the fifth place graduated from high school as many as 311 people, the sixth place graduated from S1 as many as 51 people, Order 7 finished D1 and D2 as many as 8 people, and the eighth order was finished S2 as many as 3 people. Based on the results of an interview with the head of Tekam hamlet, said that: "the Sejegi village government does not prioritize development in the field of community empowerment". It was also said that there were several proposals submitted during the Musdes meeting related to the assistance of chili seeds, spinach vegetables, mustard greens and corn along with fertilizer, as well as repairing roads to village gardens in Tekam village, but these proposals were not included in the budget on the grounds that there were not enough funds. In addition, according to the head of Tekam hamlet, the Village Consultative Board (BPD) of Sejegi Village as a representative of the community should provide more firm strengthening to the village government (Village Head)

Table 1. Report on the Realization of the Sejegi Village Government Budget, East Mempawah District, Mempawah Regency for Fiscal Year 2022

Description	Budget (Rp.)	Realization (Rp.)
INCOME:		
- Village Fund	781.375.000,00	781.375.000,00
- Village Fund Allocation	843.950.000,00	840.798.700,00
- Revenue Sharing Taxes and Levies	126.402.800,00	19.076.550,00
- Other income	1.000.000,00	4.819.833,10
Total Revenue	1.752.727.800,00	1.746.070.083,10



SHOP:		
- Village Government	932.538.273,10	915.305.349,04
Implementation	188.512.937,50	188.455.582,32
- Areas of Rural Development	25.646.750,00	25.646.750,00
Implementation	233.753.862,50	225.411.562,50
- Areas of Community	439.880.000,00	439.880.000,00
Construction		
- Community Empowerment	1.820.331.823.10	1.794.699.243,86
- Disaster, Emergency and	(67.604.023,10)	(48.629.160,76)
Urgent Management		
Amount of Shopping		
Surplus (Deficit)	67.604.023,10	0,00
FINANCING:		
- Acceptance of Financing	67.604.023,10	0,00
(Silpa Year 2021)	0,00	(48.629.160,76)
NETTC FINANCING		
SILPA/YEAR RUNNING		

Source: Sejegi Village Government, East Mempawah District, Mempawah Regency 2023

However, the role and function of BPD as a carrier of community aspirations is considered weak by the Village Head, so many program proposals from the Tekam hamlet community have not been realized in the APBDesa. In addition, according to the head of Tekam Hamlet, Mr. AR regarding the construction of posyandu in Tekam village which was built in the form of 4 small buildings whose building concept was an initiative of the Village Government, it was considered less effective, because there were too many buildings that were located separately from one building to another, so many buildings were not used. Although the posyandu building has been completed with the realization of the 2022 APBDesa budget of Rp. 131,239,551.02, until now it still requires another budget to connect the bridge between one building and three other buildings. The ineffective implementation of the construction of the Sidodadi Posyandu in Tekam



Hamlet for the 2022 fiscal year, was justified by the chairman of the Village Settlement Board (BPD) of Sejegi village, Mr AK, he said that: "the construction of the Sidodadi Posyandu in Tekam hamlet should have been completed 100% in the 2022 fiscal year, in fact, currently only around 90% of the construction is needed, there is still a need for the construction of a connecting bridge between the 4 (four) Posyandu buildings that have not been realized, and until now in 2023 it cannot be proposed to build a connecting bridge to 4 (four) Posyandu buildings because the 2023 budget funds are not enough". Other problems related to lack of effective budget allocation for the construction of a new Village Office. Based on the results of the author's interview with the Secretary of Sejegi Village, said that: "The construction of the new Sejegi Village Office, planned for construction since 2018, and budgeted for 2019, that is, since the leadership of the old village head served the second period of 2018-2023, the total cost of building the Village Office according to the budget plan (RAB) amounted to 1.3 billion rupiah in the development target of 6 years of the second village head's leadership. This means that to complete the construction of the Village Office, the Sejegi village administration must allocate a budget of around Rp. 200,000,000 (two hundred million rupiah) every year from 2019-2023. Based on the author's observations of the construction of the Village Office, until now the author conducted research in August 2023, the building has not yet been completed, which was originally targeted to be completed in 2023 when the Head of Sejegi Village ends his term of office in July 2023, but the construction is estimated to be around 70%. Much budget is still needed to complete the Village Office in the new Village Head leadership period since being inaugurated in August 2023. The problem of not completing the construction of the Village Office according to the target according to the Head of Bemban Hamlet, Mr. SU who was also appointed as the Activity Management Team (TPK) said: their negligence in carrying out supervisory duties related to building work carried out by handymen, resulting in technical errors by builders due to errors in reading / translating building construction so that building work is not in accordance with the building scheme designed as a result wastage of materials and ballooning costs.

5. Efficiency: efficient is the principle: "to determine that every activity carried out must be appropriate and in accordance with the plans and objectives to be achieved", (Explanation of Law No. 6 of 2014 concerning Villages, Article 24 Hurup h (dalam Soleh & Rochmansjah, 2015). Another definition of the principle of efficiency is: "the achievement of maximum output from a particular input or the use of the lowest input in achieving a certain output or output", (Permendagri No. 13 Year 2006 dalam (Suhadak & Nugroho, 2007). While other



understandings, efficiency (usefulness) has a meaning related to aspects of productivity. The assessment of "efficiency is carried out by comparing the output obtained against the input used. An operational activity can be considered efficient if the results of work or a product can be obtained by utilizing resources, including funds, that are as low as possible (Malempi et al., 2019). Based on the results of field research, it shows that the implementation of the Regional Budget, especially the implementation of Village Fund Allocation (ADD), in general, has not been efficient. This can be identified from the 2022 APBDesa report since the budget was planned and realized where the budget allocation still looks fat or larger in the field of Village Government administration whose total budget is Rp. 915,305,349.04 (52.42%) from the realization of the total revenue of the 2022 APBDesa of Rp. 1,746,070,083.10. Or as much as (108.86%) the use of the budget is used for the implementation of Village Government which comes from the Village Fund Allocation (ADD) budget or exceeds the existing ADD budget ceiling of Rp. 840,798,700.00. So based on the author's study and analysis, the budget shortfall to finance the Village Government sector is not only financed from the ADD budget, but the budget shortfall is taken from other sources of income, namely from revenue from District Tax and Levy Revenue Sharing of Rp. 119,076,550.00 and other income of Rp. 4,819,833.10. With the large use of the budget allocated for the field of Village Government Administration amounting to (52.42%) of the realization of the total revenue of the 2022 Regional Budget, or (108.86%) coming from the Village Fund Allocation (ADD) budget, contrary to the opinions of Soleh and Rochmansjah (2015), regarding the use of Village Fund Allocation, which states that: "The Village Fund Allocation (ADD) received by the Village Government is 30% used for operational costs for Village Government and Village Consultative Bodies (BPD) and 70% Based on the author's analysis with budget allocations that are too fat in the field of Village Government Administration, resulting in uneven distribution of budget allocations for other fields, such as the implementation of the Development Sector, budget realization is only Rp. 188,455,582.32 (10.79%) from the total realization of the 2022 Regional Budget of Rp. 1,746,070,083.10. Realization of the implementation of the budget for the Community Development Sector of Rp. 25,646,750.00 (1.47%) and the realization of the implementation of the Community Empowerment Sector of Rp. 225,411,562.50. (12.91%) and the Disaster Management Sector amounted to Rp. 439,880,000.00 (25.19%), thus there was inequality in the development of the Sejegi Village community. In addition, based on interviews with the Head of Tekam Hamlet, Mr. AR, the Head of Galaherang Hamlet, Mr. IA, and the Head of Bemban Hamlet, Mr. SP, there was a waste of materials and swelling costs in the construction of the new



Sejegi Village Office (see figure 5.3). This was confirmed by the Secretary of Sejegi Village, Mrs. MR, who said that in the construction of the new Sejegi Village Office, there were indeed technical problems, caused by the lack of supervision carried out by the Activity Management Team (TPK) in the field, BPD, and also the Village Government. The technical errors regarding the construction of the Sejegi Village Office are: first, Related to the swelling cost of purchasing building raw materials, especially the purchase of cast iron which was originally planned and budgeted as much as 126 sticks, but in reality it was less so that it had to incur additional costs, this was due to the waste of materials made by artisans, such as the use of iron for the Village Office building pole which was originally planned to use 4 (four) pieces of iron, but the reality in the field by the handyman was used using 8 (eight) pieces of iron. fruit, so that with such circumstances there is still a need for more purchases of cast iron and additional costs that must be incurred: second, there are changes in the draft design of the Village Office building, which was originally planned by the Village Office for the second floor, the roof uses cement cast, uses iron for 8 (eight) buildings, but in the middle of the road the structure is replaced using a tin roof. So with the changes in the draft design of the building for pole buildings only use a number of cast iron as many as 4 (four) pieces. Due to misinformation in reading the draft changes to the new Village Office building plan by the handyman, and lack of supervision by the Activity Management Team (TPK), BPD, and Village Government, there was an error in building work. In addition to the construction of a new Village Office building which according to the author's analysis has not been efficient related to wasteful budget use, the author also found other facts related to budget inefficiencies, namely the inefficient construction of the Posyandu Sidodadi building in Tekam Hamlet (see figure 5.4). Based on the author's observations, the construction of the Sidodadi Posyandu building which was built as many as 4 (four) buildings separately, each form of building with each other is not integrated between one building and another. Even according to the author's observation, the plan to build a connecting bridge between one posyandu building and another Posyandu building has not been realized for the 2022 fiscal year, due to limited costs. In terms of the author's review, the amount of budget realized to build 4 (four) Posyandu buildings cost Rp. 131,239,551.02 (one hundred thirty-one million two hundred thirty-nine million five hundred fifty-one-thousand-point two rupiah). According to the author, the amount of the budget is quite large, and according to the author, the budget for the construction of the Posyandu building can be saved if the construction of the building is made in the form of 1 (one) rather large and spacious building in which it is able to provide several rooms or rooms for services, so that



the existence of the Posyandu building can be efficiently and effectively used to serve the health of the people of Sejegi Village, especially the people of Tekam Hamlet. The same thing was also said by the chairman of BPD Sejegi Village, Mr. AR, that the construction of the Sidodadi Posyandu building which was built in the form of 4 (four) separate and unintegrated buildings was considered less efficient, on the contrary, according to him if the building Posyandu is built in the form of one building complete with facilities it is likely to be cheaper in terms of budget use. According to him, the concept of a Posyandu building that is separated into 4 (four) buildings is not an idea from the community, but related to the model and shape of the building is the desire of the Sejegi Village Government, while the village community only wants to build one form of Posyandu building that can be used by the community, especially the people of Tekam Hamlet who have been in need of the construction of a Posyandu building. According to the Sejegi Village Secretary, the Supreme Court said that the implementation of the construction that should have been completed in 2022 in reality could not be realized according to the target, because additional costs were still needed to complete the connecting bridge between the 4 (four) Posyandu buildings.

6. Community empowerment is an effort to self-reliant the community through the realization of the potential and capabilities that the brand has". In the context of community empowerment, 2 (two) interrelated groups are involved, namely the community as an empowered party and those who pay attention or care as an empowering party (Hendrawati Hamid, 2018). Empowerment is closely related to community economic empowerment (Mardikanto & Poerwoko, 2013). In the process of empowering the community aimed at the development of human resources in rural areas, and through the creation of business opportunities that are in accordance with the needs of the community. The community has the right to determine the various types of businesses they operate, with regional conditions that are essentially able to create institutions and service systems that come from the community, by the community and for rural communities. Efforts for community empowerment are then implemented in the economic empowerment of rural communities. Another concept of empowerment according to (Wijoyo et al., 2015) states that: "Empowerment as a process of developing, self-reliant, self-sufficient, and strengthening community bargaining at the lower level from all kinds of pressures of various and sectors of life in society.

The concept of village community empowerment can be seen from 2 (two) points of view, namely: empowerment is interpreted as a context in placing the standing position of the



community. So in this case the position of the community is not as objects (beneficiaries) that depend on outside help, but its position as subjects (agents or participants) who are able to act independently. Being independent does not mean being free from state responsibility. The provision of public services (health, education, housing, transportation, etc.) to the community is an obligation of the state. A participatory independent society means the creation of space and the ability to develop various potentials, control the environment and resources, be able to solve problems independently and participate in the political process in the constitution. So that the community is expected to actively participate in development and government (Eko, 2002). The purpose of community empowerment is to enable and independent rural communities from poverty and backwardness, inequality, and helplessness. Poverty indicators can be seen from basic fulfillment that is not feasible or sufficient. Such basic needs include: food, clothing, shelter, health, education, and transportation. From underdeveloped aspects such as: low productivity, weak human resources, limited access to land for agricultural land which is the majority of rural jobs, weakening traditional markets caused to supply the needs of international trade (Usman, 2018). Based on the results of the study, it was found that the people of Sejegi village are still mostly in poor condition, there are still a number of residents who are not working and have low education. By looking at this situation, efforts are needed to empower the community's economic side. Based on data obtained by researchers from the Sejegi Village Government, the number of residents of Sejegi Village based on employment in 2021 is mostly unemployed (805 people (33.15%) ranks first out of a population of 2,420 people, the second place is other jobs such as peddlers, laborers, market cleaners or as garbage carriers), and housewives totaling 608 people (33.15%), Third place working as entrepreneurs totaling 513 people (21.13%), fourth place is students and students totaling 298 people (12.27%), fifth place working in agriculture and animal husbandry totaling 110 people (4.53%), sixth place working as State Civil Apparatus (ASN) totaling 43 people (1.77%), seventh place working as fishermen totaling 29 people (1.19%), eighth place working retirees totaling 14 people (0.58%), The ninth place works as a teaching staff of 7 people (0.29%), and the last or tenth place that occupies the smallest percentage is working as a health worker of 1 person (0.04%). When viewed from the level of education, most of the people of Sejegi Village do not / have not gone to school with 739 people, ranking first, while the second place is elementary school students totaling 669 people, and the third place is not yet elementary school tamat with 313 people.

Based on the results of the author's interview with the Head of Galaherang Hamlet, Mr.



IA, said that: "most of the people of Galaherang hamlet for men, the majority work as laborers in the Mempawah market, and some work as cleaners (garbage carriers). As for the women of Galaherang hamlet, the majority work as housewives and some sell in the mempawah market. Then based on information from the Head of Tekam Hamlet, Mr. AR said that the majority of village people in Tekam hamlet work as farmers, especially vegetable farmers, and some work as traveling traders. The same thing was said by the Head of Bemban Hamlet, Mr. SP said that: "the work of the people of Bemban hamlet is traveling traders, farmers, and housewives". Regarding the management of the 2022 Regional Budget, especially the budget allocation for the field of community empowerment is still very lacking or minimal. This can be seen from the planned and realized budget allocation is still not enough to empower the people of Sejegi village. The amount of budget realized for the empowerment sector is still relatively small, amounting to Rp. 225,411,562.50 (12.91%) from the realization of the total revenue of the 2022 Regional Budget of Rp. 1,746,070,083.10. When compared to the realization of the Village Fund Allocation (ADD) in 2022 amounting to Rp. 840,798,700.00, (eight hundred forty million seven hundred Ninety-eight thousand seven hundred rupiah) or only (26.81%) the budget allocation for community empowerment. Even though we know that based on data on the realization of the 2022 ADD budget, it has been used up for costs in the field of village government administration of Rp. 915,305,349.04. (nine hundred fifteen million three hundred five thousand three hundred forty-nine-point blank four rupiah) or (108.86%) of the total realization of the ADD budget 2022, so the goal to overcome poverty levels and empower communities falls short of expectations. Moreover, in the composition of the 2022 APBDes budget, the activity items in the field of empowerment do not propose activities in the form of building economic facilities and infrastructure, community economic development and financial assistance to the community, and other forms of community empowerment such as training in the field of UMKM and so on.

Based on the author's review of the Sejegi Village APBDes report for the 2022 fiscal year, financing in the field of Community Empowerment, especially in the activity items of the Sub-Sector of Agriculture and Livestock, with a budget realization of Rp. 172,891,562.50 or (76.70%) of the total budget realization in the field of Community Empowerment for the 2022 fiscal year of Rp. 225,411,562.50. This amount does look greater when compared to the financing for the activities of the Village Apparatus Capacity Building Sub-Division (Village Head Capacity Building, Village Apparatus and BPD), whose realization of the budget is Rp. 52,520,000.00 or (23.30%) of the total financing for the Community Empowerment Sector, where the activity items financed



are in the form of Village Head official trips, Village Apparatus and BPD, in the course of offices outside the Regency / City in the context of activities to support the capacity building of village apparatus (Village Head, Village Apparatus and BPD). Regarding the form or type of activities of the Agricultural Sub-Sector as said by the head of Galaherang Hamlet, Mr. SP said: "assistance in agriculture is in the form of papaya tree seeds, longan trees, trees, water guava, crystal guava trees and mustard seeds or spinach seeds". This is justified based on the results of the author's interview with the chairman of BPD, Mr. AR said: "in the field of food security in the form of papaya seeds, mango seeds, 1 house, 1 mango tree, around 1000 manga trees". The same thing was said by Sejeji Village Secretary MR mother said: "based on the agreement between the village and BPD, providing manga seeds in Galaherang hamlet and Tekam hamlet as well as papaya seeds for Bemban hamlet". Based on the observations of researchers related to seed assistance provided by the Sejeji Village government for the 2022 fiscal year has not been successful enough, this can be identified from several plant seeds provided by the Sejeji Village Government to the community, some tree seeds that have been planted have died due to the absence of plant care including watering plants during the dry season by community residents. Although there are efforts from the Sejeji Village Government and from the Chairman of the PKK who also happens to be the wife of the Village Head, has given direction and motivation to the community, to maintain fruit plants until harvest, where the plant assistance is a request from the community funded from the 2022 APBDes budget, but this is only listened to and there is no desire for the community to follow up to maintain plants until it succeeds grows well and lush. The reason for the lack of success in Sub-Agricultural activities, especially related to the assistance of plant seeds in the form of mango, papaya and lai treesn-lain, according to the author is caused by 3 (three) things, the first is from the side of society that has low awareness, it can be seen from the behavior that is less caring or ignorant, so that the lack of initiative to utilize all existing potential to be developed such as the help of fruit plant seeds; second: is the leadership role and function of the village apparatus, especially the Village Head and village officials such as the head of the Hamlet who are still low in influencing the village community such as the low ability to motivate the community to care about village development programs, so that the community has high sensitivity in responding and participating in every activity or village program; Third: It is caused by the busyness of people who work outside the agricultural sector, so that people do not focus on raising crops. Especially if seen from several hamlets in Sejeji Village such as Galaherang Hamlet where most of the people work as casual laborers in the Mempawah market, then the



people of Bemban Hamlet mostly work as traveling traders, and market cleaners, in Tekam Hamlet most of them work as MSME entrepreneurs such as tofu makers, tempeh, although a small number of people grow vegetables such as: corn, mustard, string beans, peanuts and so on. So that with the difference in work professions from 3 (three) different hamlets in Sejegi Village, it is one of the factors causing unsucccess in agriculture. Another interesting thing related to the field of community empowerment, when researchers are members of the PKM Fisip Untan TEAM, once carried out Community Service (PKM) activities in Sejegi Village on July 30, 2022 with the title PKM "Community Empowerment Through Vegetable Plant Cultivation Using Hydroponic Techniques in Sejegi Village, East Mempawah District, Mempawah Regency" can be seen in figure 5.5. The target groups are: PKK mothers, and Farmer Groups in 3 (three) Hamlets in Sejegi Village, namely Galaherang Hamlet, Bemban Hamlet, and Tekam Hamlet. The methods of activity are: first; in the form of lectures, namely by providing knowledge about the cultivation of vegetable plants with hydroponic techniques and the second activity is; practice on how to make planting media using used goods such as sterosomes, or used or unused mineral water drink bottles as planting media, then practice how to sow vegetable seeds, make a dose of liquid fertilizer and how to apply liquid fertilizer to plants to how to grow vegetables using hydroponic techniques, the third activity is: distribution of mustard vegetable seeds, liquid fertilizer, and several plant equipment such as netpots, cloth panels for wicks, fertilizer concentration measuring devices, and others to 5 (five) farmer groups. From this training activity, it is hoped that the people of Sejegi Village as training participants can cultivate vegetable crops using hydroponic techniques, which in the end the vegetable harvest can be used for family consumption or the vegetable harvest can be used as a business field, namely by selling vegetable crops to the market, with the hope that the community will earn income. Since the author conducted research and conducted field observations in August 2023, no Sejegi Village community has succeeded in cultivating vegetable crops with hydroponic techniques, this can be proven from the absence of people who use hydroponic techniques in growing various kinds of vegetables. If we examine the lack of success in community empowerment activities through the cultivation of vegetable crops with hydroponic techniques, it is: linear with less causal factors The success of the agricultural sub-sector, especially for the people of Sejegi Village in utilizing the assistance of fruit plant seeds from the Sejegi Village Government to be bred successfully. The factors causing the lack of success in community empowerment in the agricultural sub-sector are: 1) community indifference (stupid cooking attitude; 2) leadership factors of the Village Head; and 3) miscellaneous factors (busy society).The



same thing was conveyed by one of the community informants, Mrs. SM (a member of the Bemban Hamlet PKK group) regarding the lack of success of the community in growing vegetables with hydroponic techniques, saying: "the desire and desire of the people of Sejegi Village to grow hydroponics is less desirable or less painstaking to plant. Then because of the busyness caused by some people who have businesses making tempeh for sale, and other jobs as housewives". Similarly, the opinion of the Head of Tekam Hamlet regarding the lack of success in cultivating vegetable plants using hydroponic techniques in Tekam Hamlet is because public interest in growing vegetables using water media as a substitute for soil is still lacking, because it is considered complicated and requires various equipment such as water machines, and paralon as a medium to drain nutrient water to each vegetable plant, In addition, according to the Head of Tekam Hamlet, the community is accustomed to growing vegetable crops using soil media with agricultural land in the fields. Meanwhile, the Head of Tekam Village himself also admitted that he did not motivate the people of Tekam Hamlet to try new methods in growing vegetables in modern ways with maximum results, namely by applying hydroponic techniques, but he said there was no time or no time to provide motivation and encouragement to the community because of his busy life apart from being the Head of Bemban Hamlet was also busy trading Apam Pinang cakes in the afternoon towards evening, while his wife was also busy with the business of trading vegetables at Mempawah market. In addition to the Sub-Division of Agriculture as explained above, the author also examines the livestock sector which is part of the Community Empowerment program in the 2022 Sejegi Village APBDes budget. In the Livestock Sub-Division based on information obtained by the author from the Secretary of Sejegi Village, Mrs. MR, that the Livestock Sub-Division program is in the form of goat assistance of 30 (thirty) heads distributed to 3 hamlets in Sejegi village, namely: Tekam Hamlet obtained 7 (seven) goats for 1 (one) group of 7 (seven) people. For Bemban Hamlet, 15 (fifteen) goats were given for 2 groups, each 1 (one) group of 7 goats per group for 7 (seven) people and other groups as many as 8 (eight) goats per 8 (eight) people. Then Galaherang Hamlet was given goat assistance as much as 8 (eight) goats for 1 (one) group per 8 (eight) people. Regarding the Livestock Sub-Sector budgeted in the 2022 Sejegi Village Budget in the form of goat animal assistance handed over to the people of Sejegi Village, according to the author, it is quite successful, because of several goats given to the people of Sejegi Village, especially Bemban Hamlet and Galaherang Hamlet, the goats have bred and produced children, although there is 1 (one) Hamlet that has not succeeded in breeding its goats, namely Tekam Hamlet.



Still related to the field of Community Empowerment, based on the author's observation, Sejegi Village until the time the author conducts research, namely August 2023, there is no Village-Owned Enterprise or (BUMDesa). As is known that BUMDesa "is a village business institution managed by the community and village government in an effort to strengthen the village economy and formed based on the needs and potential of the village" (Ministry of National Education - PKDSP, 2007: 4-5). The objectives of establishing BUMDesa are: "a) to improve the village economy; b) increase the village's original income; c) improve the processing of village potential in accordance with the needs of the community; and d) to be the backbone of village economic growth and equity". With the many benefits of establishing BUMDesa for Village Government and for village communities, according to the author, it is appropriate for Sejegi Village to establish BUMDesa so that village economic activities become more passionate. Based on the author's observations in Sejegi Village, there are several village business potentials, both existing and other businesses that need to be developed as BUMDesa businesses. The type of business that already exists today is Community-Based Clean Water Management (PAMSIMAS), and has been established several years ago, which has been managed by the Village, then other businesses that need to be developed such as accommodating freshwater fish farming crops cultivated by some people in Galaherang hamlet Sejegi Village, providing fertilizer for farmers, Vegetable cultivation with hydroponic techniques, trading business and so on.

Based on the information obtained by the author from the Secretary of Sejegi Village, Mrs. MR, the reason for the establishment of BUMDesa in Sejegi Village is because based on the study of the Head of Sejegi Village that the establishment of BUMDesa is based on consideration of prudential factors, so it is not careless, in addition to requiring costs in its establishment, currently the Sejegi Village Government has not found a competent person in their field who is used as a figure as chairman and at the same time management of BUMDesa. Although in Sejegi Village there is a young generation who in terms of education is qualified, but has no interest as a BUMDesa manager, besides that also because the Village Head's own thoughts and initiatives and knowledge about entrepreneurship are very minimal and low efforts in developing and establishing BUMDesa.

CONCLUSION

Transparency: the management of the Regional Budget, especially in the management of Village Fund Allocation (ADD) in terms of budget planning and implementation, is quite



transparent, as evidenced from the 2022 APBDesa report, both plans or targets and the realization of each type of activity along with the cost budget have been published through banners displayed in front of the Sejegi Village Office.

Accountability of the 2022 ABDesa Accountability Report to the Sub-District has been delayed until March 2023, due to technical aspects and the ability of village apparatus human resources to complete LPJ, and BPD received LPJ reports from the Sejegi Village Government that were incomplete and intact in just a few copies, which implicated the difficulty of BPD in obtaining complete information to assess the performance of Village Government, and LPJ was not conveyed to BPD through a meeting in village deliberations on the successful implementation of activities in fiscal year 2022.

Participation in the process of planning, preparing and determining the 2022 budget has involved elements of the community, RT/RW, Kadus, BPD, farmer groups, PKK members, Yandu Post cadres, Aisiyah groups (waste bank groups), community and religious leaders, LMD, through MUSDUS and MUSDES, as well as community involvement in the implementation of village projects such as the construction of the Yandu Sidodadi post in Tekam Hamlet and the construction of the Village Office.

Effectiveness in planning the 2022 Village Fund Allocation (APBDesa) is still not effective. The planned budget allocation for empowerment is still too small (13.34%), development is 10.76%, community development (1.46), disaster management (25.10%), from the total budget, while the planning budget allocation for village government is budgeted much larger (53.20%) than the total budget revenue of Rp. 1,752,727,800. Meanwhile, the socio-economic condition and education level of the Sejegi village community are still low. Not all proposals for the community empowerment sub-sector program were approved due to budget constraints, besides that there are several projects that are not effective in implementing the 2022 budget such as the construction of the Sejegi Village Office with a budget ceiling of 1.3 billion rupiah, construction began in 2018 until now in August 2023 has not been completed.

The efficiency of the implementation of the 2022 Regional Budget, especially the implementation of the Village Fund Allocation (ADD), has generally not been efficient. Besides the too fat budget allocation was realized for the field of Village Government Administration (52.42%) from the realization of the Regional Budget of Rp. 1,746,070,083.10. Or as much as (108.86%) of the financing realized for the implementation of Village Government from the Village Fund Allocation (ADD budget available at Rp. 840,798,700.00. The implication is that the budget



allocation is not evenly distributed for the Development sector which gets a portion of (10.79%), Community Development (1.47%), Community Empowerment (12.91%), Disaster Management (25.19%) of the realization of the 2022 Regional Budget of Rp. 1,746,070,083.10. In fact, the Community Empowerment sector gets a larger portion of the budget allocation, namely 70% from ADD and financing for Village Government Administration of 30% from ADD. Other inefficiencies are material waste resulting in swelling costs in the construction of the Village Office, as well as the construction of the Yandu Post building with a large enough budget, and the location of separate buildings that are not integrated with each other until now has not functioned optimally and requires costs Additional for the construction of connecting bridges, to date has not been realized.

The management of the 2022 APBDes, especially the budget allocation in the field of Community Empowerment, is still very lacking or minimal. It has implications for the lack of efforts to empower the people of Sejegi Village which currently in socio-economic conditions and education levels are still low and still far from expectations. The fact that the 2022 Regional Budget has no proposed activities planned and realized for economic facilities and infrastructure development, community economic development and financial assistance to the community, and other forms of empowerment such as training in the field of MSMEs and others. In addition, several external programs related to Community Empowerment, such as the cultivation of vegetable crops using hydroponic techniques and processed derivative products carried out in Sejegi Village in 2022, have also not been successful. The unsuccess of several programs in the field of Community Empowerment in the sub-agricultural sector is due to several factors: first; there is still low awareness and motivation of the community to utilize the existing potential so that it seems less supportive of programs in agriculture; second: the leadership factor of Village Heads and Hamlet Heads who are still low in influencing and motivating the community to care about village development programs; Third: Busy factors of people who work outside the agricultural sector such as: traveling traders, market cleaners, construction workers, and housewives. In addition to the livestock sub-sector, it has been quite successful, because the community succeeded in raising goats sourced from the implementation of the 2022 Regional Budget. In addition, Sejegi Village has not yet established BUMDesa as an economic institution for the village community.

The Sejegi Village Government in this case must continuously maintain an open attitude in budget management, then be accountable for the timely implementation of the budget, besides



that the use of the budget must be right on target, with minimal budget availability and provide maximum benefits. Community involvement in every project activity funded by APBDesa is very important, so that a harmonious relationship is established between the community and the Village Government. Community empowerment financed by the Regional Budget must get a larger portion so that the community is socially and economically empowered. The Sejegi Village Government needs to immediately establish BUMDesa as a village economic institution so that it can provide PADesa and be able to drive the village economy.

The limitations of this paper only discuss the management of the Regional Budget, especially the Village Fund Allocation (ADD) in community empowerment in Sejegi Village, East Mempawah District, Mempawah Regency based on the principles of village financial management. So research findings related to the factors that cause the unsucces of community empowerment are the low leadership of Village Heads and Kadus which cannot be analyzed in more depth, therefore it is necessary to conduct further research with different theories by other researchers.

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