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Village Fund Management in Community Empowerment: Study in Bendan Village, Banyudono Subdistrict, Boyolali Regency

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Abstract

This research aims to describe the implementation of village fund management in community empowerment and to determine several factors that support and hinder the process of managing village funds in community empowerment. This research uses a qualitative method with a case study approach. The research was conducted in Bendan Village, Banyudono District, Boyolali Regency and data collection was collected using in-depth observation and interviews. The results of the research show that the management of village funds carried out by the Bendan Village government has gone very well and has been adapted to priority needs in the community, such as the post-pandemic food security program, the PKK development program for mothers, and the BUMDes formation program to manage various assets and potential. Owned by Bendan Village. The management of village funds for non-physical community empowerment is carried out in a more varied way by using the village's potential to encourage the community to be more independent in producing products such as food security programs in fish cultivation, goat cultivation, and grape cultivation. Supporting factors for managing village funds in empowering communities in Bendan Village are the timely disbursement of village funds, government policies, and the condition of local natural resources. Meanwhile, the inhibiting factors are the lack of community resources in Bendan Village and the village government's weak process of empowering the community.

Keywords: management, village funds, community empowerment

1. Introduction

National development is holistic human development, which makes humans not just objects of development but also subjects of development (Taufik et al., 2020). However, so far, national development is still faced with the main development problem, namely that there is still an inequality of development between cities and villages which is still unequal, thus involving high poverty rates in villages as the smallest and least developed areas (Putra et al., 2012).

The government's strategy in dealing with the problem of poverty and underdeveloped development in villages is to implement national development that focuses on village development, namely through the Nawacita program, namely a development concept where one of the programs is to develop Indonesia from the periphery (Hulu et al., 2018). The Indonesia from the Periphery Program is the government's effort to develop and strengthen rural areas to become areas that are independent in terms of sustainable development and human resources.

Through Law Number 6 of 2014 concerning Villages, the government has mandated Village Funds to be given to almost 74,958 villages throughout Indonesia to develop villages. According to the Ministry of Finance, from year to year village funds have increased quite significantly. It is recorded that starting from 2015 the government has disbursed village funds amounting to IDR 20.76 trillion and increasing to IDR 71.19 trillion in 2020 (Cahyono et al., 2020). Through Regulation Number 60 of 2014 concerning Village Funds in article 19 paragraph (2) it has been explained that the aim of providing village funds sourced from

(APBN) must be prioritized to finance development and empowerment of village communities (Hulu et al., 2018).

According to the Ministry of Villages, in 2017, it was recorded that the number for the "Disadvantaged Villages" category was recorded by 17% to 7,941 villages, the number of "Developing Villages" increased by 10% to 58,839 villages, and the number of "Independent Villages" increased by 7% to 7,839 villages (Cahyono et al., 2020). The data above indicates that a number of villages have been able to utilize village funds effectively and innovatively in dealing with various problems in the village, especially in terms of village development and independence.

In addition, based on data from the Ministry of Villages, the realization of village funds in 2015-2018 in Indonesia has resulted in the construction of 191,600 km of village roads, 1,140,378 km of bridges, 4,175 units of village reservoirs, 8,983 units of village markets, 29,57,922 units of irrigation, and 37,830 BUMDes. activity. As well as the construction of infrastructure to support the quality of life of the community, such as the construction of 50,854 PAUD units, 45,169 wells, 240,587 toilets, 24,820 posyandu units, and 959,569 units of clean water facilities (Kementerian Keuangan RI, 2020).

Based on the data above, it shows that almost the majority of village fund realization is still directed towards infrastructure development in villages such as building roads, bridges, embungs, taluds, and so on. Meanwhile, the realization of village fund budgets aimed at increasing community capacity and quality through community empowerment still tends to be very minimal with a percentage figure of no more than 20% of the village fund budget provided by the government to villages (Kementerian Keuangan RI, 2020). This fact is certainly not in line with government policy which emphasizes that the use of village funds is prioritized in the field of development and community empowerment (Cahyono et al., 2020).

This data is reinforced by previous research where the research results show that the management of village funds by the government in Tetelesi Sorowi Village, East Lahewa District, North Nias Regency shows that the empowerment program prioritizes physical empowerment such as road and waste construction, while non-physical empowerment is only training for village officials and empowerment of community welfare only (Hulu et al., 2018). This is exacerbated by the lack of transparency and low community participation in managing village funds.

In other research, the management of village funds by the Buduran Village government, Buduran District, Sidoarjo Regency shows that part of the village funds for community empowerment are used for operational costs of the village government and BPD so that the use of the village fund budget is not in accordance with its intended use (Pranata et al., 2023). This is caused by the low quality of local community resources and a lack of direct supervision by the community.

Bendan Village is one of the villages located in Boyolali Regency that receives village funds from the government which come from the APBN. The Bendan Village Government has also optimized the use of village funds in accordance with the directions and recommendations of the central and regional governments. Bendan Village is a village with an orderly administration when viewed from the planning, implementation, to reporting on the use of village funds. Bendan Village has received village funding assistance from 2017 until now with budget revenues always increasing every year, this can be seen from the data below:

Table 1
Village Fund Ceiling in Bendan Village 2017-2021

Year	Village Fund
2017	IDR 778,332,000
2018	IDR 664,433,000
2019	IDR 742,134,000
2020	IDR 773,377,000
2021	IDR 1,076,579,000

Source: Data from the Boyolali Regency Statistics Agency

Based on Table 1 above, the Bendan Village government has received a village budget since 2017 amounting to IDR 778,332,000 million, in 2018 it decreased by IDR 664,433,000 million, in 2019 it increased by IDR 742,134,000 million, in 2020 it increased by IDR. 773,377,000 million, and in 2021 it will increase drastically to IDR 1,076,579,000 billion. The use of village funds has been widely used for government administration, development, and community empowerment.

In the field of development implementation, Bendan Village has carried out infrastructure development such as paved roads, embankments, bridges, water sanitation, provision of health facilities and equipment, dance venues and reading areas for children. Meanwhile, in the field of community empowerment, Bendan Village has implemented empowerment programs such as developing village potential for water tourism, establishing BUMDes, assistance for MSMEs, training for farmer groups, and entrepreneurship training.

After looking at the management and use of village funds in Bendan Village, it turns out that what the village government did was different from what was done by the majority of villages in previous research and especially in the Boyolali Regency area. Therefore, researchers are interested in further research regarding the management and utilization of village funds, especially in the field of empowerment in Bendan Village.

2. Method

This research aims to describe the implementation of village fund management in the field of community empowerment and to find out what factors support and hinder village fund management, especially in Bendan Village. This research uses a qualitative method with a case study approach. Qualitative research is a research method used to examine a natural object where the researcher is the key instrument in the research (Imran, Aswar, Pratiwi, 2017).

The research location is in Bendan Village, Banyudono District, Boyolali Regency, Central Java. In managing village funds, Bendan Village is one of the villages that has optimized the use of village funds appropriately in accordance with government policy to be used in the field of development and community empowerment based on village potential. Therefore, this place was chosen as a research subject to better understand how implementation has been carried out by the local government.

The data collection process was carried out through direct observation in the field, in-depth interviews with 7 informants including the Village Head as the main informant, and documentation. The data analysis technique uses data analysis techniques from Miles and Hubermas which suggest that fund analysis activities are carried out interactively so that the data is saturated, starting from reducing data, presenting data, and drawing conclusions (Sugiyono, 2019). Next, the researcher used a data validity test to ensure the validity of the data using triangulation of sources obtained through the village government, the community involved, and documents. The research results were then analyzed using Talcott Parson's

Structural Functionalism theory, known as the AGIL Scheme (George Ritzer & Douglas J. Goodman, 2003).

3. Results and Discussion

Implementation of Village Fund Management in Community Empowerment

Village funds are part of the income that enters villages sourced from the State Revenue and Expenditure Budget (APBN) which is intended directly for villages in the era of regional autonomy implemented in Indonesia with the aim of improving the welfare of Indonesian society. Therefore, managing village funds certainly requires a good managerial process by local village government officials so that programs sourced from village funds can be realized with the right targets for the community. The presence of village funds by the central government to villages provides benefits for the progress of a village in the development process and empowerment of village communities, as stated by Mr. Teguh Rahayu as Head of Bendan Village:

"By chance, village funds are directly authorized by the central government, so they are regulated in the regulations of Law Number 6 of 2014 concerning Villages. With the presence of these village funds, we feel that we have been helped in relation to development, because the disbursement of village funds mostly advances or develops villages that previously could be said to have been left behind in terms of infrastructure or administration, now these villages can progress and develop."
(Mas Teguh Rahayu, 2023)

According to the Head of Bendan Village, the management of village funds in Bendan Village has been largely directed towards village development and community empowerment, but everyone still prioritizes priorities and needs in the community, so they cannot allocate it to things that are not beneficial to the community.

"When it comes to the process of managing village funds in Bendan village, usually every time the process of disbursing village funds is disbursed, we usually have plans or RABs that we will work on from village funds for 1 year for activities such as in the education sector, then in the health sector, then the development sector, the empowerment sector, and finally we usually use it for direct assistance activities for the community in the form of BLT." (Mas Teguh Rahayu, 2023)

From the data that has been found in the field, it can be seen that the management of village funds in Bendan Village has been carried out in accordance with programs that have been determined by the regional government and the central government so that the use of village funds is prioritized in accordance with the references in the law, for example for village development and community empowerment. . This is supported by the opinion of Mr. Totok Sudaryanto as Chair of the Bendan Village BPD who said that the management and use of village funds in Bendan Village has so far gone quite well.

Village financial management which has been regulated in Minister of Home Affairs Regulation Number 113 of 2014 has demonstrated management activities which include planning, implementation, administration, reporting and accountability (Menteri Dalam Negeri Republik Indonesia, 2018). And the following is the process of managing village funds in Bendan Village, including the following:

Planning

Planning is a process of activities carried out in preparing and determining a goal to be achieved within a certain time period which includes determining the program and the stages that will be achieved in achieving a targeted goal. Therefore, in a government a planning process is a very important benchmark in achieving the objectives of the various programs that will be carried out.

The planning process for a government is important in determining priority village development programs, both physical development and in the form of community empowerment and development. Later in the planning process various programs will be determined which are priorities for the community and local government. As stated by the Head of Bendan Village, the planning process in Bendan Village starts from the lower level.

"In development planning or village empowerment, we usually do it in stages starting from the Development Plan Deliberation (Musrenbang) from the hamlet level then the village level, after that we make what is called a Government Work Plan (RKP) which contains all development proposals from the community, then "We input it into the Village Revenue and Expenditure Budget Plan (RAPBDes), and after agreeing on what is in the RAPBDes document, an APBDes is formed which will be implemented for the next 1 year." (Mas Teguh Rahayu, 2023)

Based on the interview above, it can be seen that the planning mechanism in Bendan Village goes through 4 (four) deliberation mechanisms, namely starting from Musrenbang (Development Plan Deliberation), RKP (Government Work Plan), RAPBDes (Village Revenue and Expenditure Budget Plan), and becoming APBDes (Village Income and Expenditure Budget). So the following is an explanation of the stages in village financial management planning:

a) Village Development Plan Deliberation (Musrenbangdes)

Musrenbangdes is a forum for the community and village government to determine and plan programs based on community needs and priorities. Usually the Musrenbang is always held in July of the current fiscal year and involves various elements of society, including residents, community leaders, religious leaders, traditional leaders, and is attended by the sub-district head as the village supervisor.

b) Development Work Plan

A development work plan is a material that contains various plans for village administration, implementation of village development, and implementation of community empowerment. Usually the RKP contains various priorities that will be implemented, activities and the village budget which is managed by the village government. Then the RKP will be prepared no later than September before the current fiscal year because the RKP will be the basis for preparing the APBDes.

c) Village Revenue and Expenditure Budget Plan (RAPBDes)

The village income and expenditure budget plan is prepared after the RKP is completed. The RAPBDes will later be proposed to the Regent through the sub-district head, after being approved by the Regent, the village government will ratify the RAPBDes into the APBDes.

d) Village Revenue and Expenditure Budget

The village income and expenditure budget is the activities and sources of income and costs for various programs that have been determined. And in the APBDes, one source of income is the Village Fund.

Implementation

Implementation is the core process of implementing programs or activities that have been planned in advance together with all components of society which have been planned, agreed and determined to become the APBDes. The APBDes will later become the basis for carrying out all development and empowerment programs.

The implementation stage will usually be directly the responsibility of the Head of General Affairs and Development who will go directly to the field to coordinate with the community. According to Mr. Fendi Ramadan, General Head of Financial Funds, said that development and community empowerment in Bendan Village will usually be carried out

directly by local people who are experts in their field, unless no one is able to do the work then they will use a third party.

"Usually for implementation we will usually use a self-managed system, so later the general management and planning department will ask the neighborhood to find a craftsman who will work on the construction, if that is not possible then we will use outside labor. Then for the material that will be used, we usually use a third party who has collaborated with the village." (Fendi, 2023).

The process of implementing activities cannot be separated from transparency which must be prioritized, because all implementation of activities must be accountable and can be realized on target and used according to needs or not.

Administration

Administration is part of village fund management in the form of recording and bookkeeping activities of all transactions within a program in fulfilling the village financial administration process carried out in the village financial system (Siskeudes). Administration is carried out by the financial chief or treasurer for all financial transactions carried out in government. This was conveyed by resource person Mr. Budiyanto as Head of Finance for Bendan Village:

"For the administration stage, the job of the treasurer will be, so later the treasurer will input into the village village application, then we will make a report every month, even every semester for 6 months, we will make a report regarding realization and so on, even up to the closing of the books for 1 year we will make a report in administration". (Budiyanto, 2023)

According to him, all administrative activities carried out by the financial department do not only record activities related to village funds, but all expenditure activities or transactions carried out by the village government must be recorded in the siskeudes system.

Report or Accountability

In reporting activities, the Village Treasurer together with the Village Head will make a report on the implementation of the APBDes in each semester, namely the first semester which is submitted no later than July, then the final semester which is submitted no later than the end of January, and the end of the fiscal year. According to the Head of Bendan Village, Mr. Teguh Rahayu, the report will be made into 2 parts, namely a report into the system and a report directly via a hard file document.

"So, after completing the activity, we will make the LPJ in hard file form, but for the profile we will make it in an application that has been monitored by the center, so at least at the regional level the inspectorate will already know. But there is hard evidence in the field that we have produced in volume." (Mas Teguh Rahayu, 2023)

Realization of the Community Empowerment Program in Bendan Village

Community empowerment is one of the priority programs contained in the Village Fund Law as an effort to increase community independence and welfare by increasing knowledge, skills and awareness in utilizing all the resources they have, especially through the potential of the village within it.

"Actually, many people can do PKK for empowerment, then there is also youth development, then now it is more about food security." (Mas Teguh Rahayu, 2023)

According to the Head of Bendan Village, the current community empowerment program in Bendan Village for the last 2 years from 2021 to 2022 includes many activities in non-physical form. These empowerment activities include coaching village officials, coaching PKK mothers, MSME assistance, food security assistance, and child protection training and counseling.

Table 2
 Amount of Realization of Village Funds for Community Empowerment Bendan Village 2021-2022

Year	Allocation of village funds	Sub Field of Activity	Budget Realization
2021	Ro. 110,000,000	MSME assistance	Rp. 10,000,000
		Assistance with equipment for cooking equipment for the porridge business	Rp. 8,316,000
		Establishment of BUMDes	Rp. 55,000,000
		Increasing the Capacity of Village Apparatus	Rp. 18,000,000
		Amount	Rp. 91,316,000
2022	Rp. 205,580,000	PKK development	Rp. 14,921,067
		Assistance with Fish Seeds and Feed	Rp. 50,000,000
		Grape Seedling Assistance	Rp. 10,000,000
		Help for Mother Goats	Rp. 90,000,000
		Help for Cows	Rp. 22,000,000
		Socialization of Child Friendly Villages	Rp. 7,200,000
		Assistance with production equipment for selling porridge	Rp. 8,500,000
		Increasing the Capacity of Village Apparatus	Rp. 25,850,000
		Women empowerment	Rp. 3,000,000
		Amount	Rp. 231,471,067

Source: (Bendan Village Budget Plan for 2021-2022)

Based on Table 2, it shows that the amount of village funds in the field of empowerment in Bendan Village in 2021-2022 has increased in 2022 compared to 2021. This happens because the use of village funds in 2021 is still prioritized for the realization of the health sector and the urgent post-covid situation. -19, so its use for community empowerment is still very limited. However, in 2022 the realization of the community empowerment budget will double. This was conveyed by the Head of Bendan Village, Mas Teguh Rahyu, who said that this was one of the Bendan Village government's efforts to follow the direction of central government policy to focus the use of village funds in the field of community empowerment for food security activities as an effort to recover the post-Covid-19 economy. in 2020 to 2021. However, according to the Village Head, currently Bendan Village has priority empowerment programs in the community, including:

a) Food Security Program

The food security program is one of the priority programs of the Bendan Village government after the pandemic hit the community. The food security program aims to build sustainable food availability in the community, and is a form of village government effort to help people who have lost their jobs due to the pandemic. According to the Head of Bendan

Village, the Bendan Village Government has created 3 food security programs in the community, namely fish cultivation, goat cultivation and grape cultivation.

"In Bendan village, coincidentally, there is currently a food security program whose activities include cultivating fish in the river, cultivating goats and cultivating grapes, all of which are already running in the community." (Mas Teguh Rahayu, 2023)

b) PKK Development Program

The PKK empowerment empowerment program in Bendan Village is currently one of the priorities of the Bendan Village government by focusing on activities to create toga parks in each RT area. This program aims to increase public awareness, especially PKK women, to cultivate toga plants:

"At PKK, we are currently focusing on toga plant competition activities in each RT.

"Later, in each PKK group, each RT will be given the responsibility to create a toga plant garden in their respective area, then there will be an assessment from the jury." (Mas Teguh Rahayu, 2023)

c) Establishment of BUMDes

The BUMDes formation program is an effort by the Bendan Village government to establish village-owned business entities which will later manage the businesses and assets owned by the village. With the existence of BUMDes, it is hoped that it will be able to provide a forum for the economic development of the Bendan Village community by utilizing various potentials and assets that are managed directly by the community. However, according to the Head of Bendan Village, the formation of BUMDes is still hampered by Human Resources and the lack of community participation:

"In terms of forming a Bumdes, we are still in the early stages of formation, so we are still focused on outreach to the community and all elements of society, because forming a BUMDes is not easy, it requires adequate human resources and high participation from the community." (Mas Teguh Rahayu, 2023)

Supporting and Inhibiting Factors for Village Fund Management in Empowering the Bendan Village Community

Supporting factors

a) Disbursement of Village Fund Budget

According to the Head of Bendan Village Finance, one of the supporting factors for the success of the village fund management program in community empowerment is the timeliness of the central government in transferring village funds to village accounts which makes the program realization process in the field run on time.

b) Government policy Law Number 6 of 2014

Central and regional government policies are considered important factors in the realization of village fund budgets, this can be the basis for policy steps to be taken by village governments who directly deal with the community in the village.

c) Condition of Natural Resources

The condition of the natural resources of Bendan Village which can be utilized for the welfare of the people of Bendan Village is one of the supporting factors in the success of the empowerment program in Bendan Village. The village government's concern for the various potentials that exist in the village can be one way to build independence in the community, one of which is utilizing the potential of the springs owned by Bendan Village.

Obstacle factor

a) Low Human Resources

Low human resources will certainly determine the progress of a region's development. The people of Bendan Village do not yet have full awareness of the responsibilities given by the village government, for example, there are still people who receive grant assistance for cultivating goats to misuse them for sale.

b) Weak Community Empowerment Process

Empowerment theoretically has a process or stages that need to be considered and carried out in an effort to empower the community. The research results show that the village government does not involve the stages that should be carried out before the implementation of empowerment takes place, especially at the problem identification stage which is the basis for seeing the strengths, weaknesses, opportunities and threats that exist in the community.

Discussion

Analysis of Community Empowerment Programs through Village Funds in Talcott Parson's Structural Functional Theory

Village fund management in Bendan Village is used for community empowerment. This is carried out in accordance with the direction of the central government to focus village funds in the field of community empowerment. With the direction of the village government, it will focus more on using village funds on community empowerment in the field of food security as an effort to recover from Covid-19 in 2020-2021. This is in accordance with the opinion (Nain et al., 2020) that one of the efforts made by the government to improve the welfare of the community is through the existence of a village fund program. Village funds are funds originating from the APBN which are allocated to villages and distributed through the Regency/City APBD every year, to meet needs and as costs for carrying out village authority based on the village's original rights and local authority (Ashar & Agustang, 2021). In its implementation, several efforts were made, divided into several parts, such as preparation, implementation and evaluation.

From the results of the research that has been carried out, it is clear that government policy is one way to improve community welfare with programs that have been prepared according to their needs. In implementing government policy, all components of society must carry it out so that it can run smoothly and be able to achieve its goals. To see the interrelationship of actions between components of society, it can be studied using the Functional Structural theory by Talcott Parsons where society is part of a social system consisting of structures that are interrelated and become one unit, thereby creating balance (Dharmakarja et al., 2022). To find out the use of village funds for community empowerment, it can be seen from the perspective of AGIL theory in efforts to improve the community, whether it provides optimal benefits and is able to run well. The following are the four elements of AGIL's functional structure theory regarding the use of Bendan Village Funds post-pandemic:

1) Adaptation

According to Talcott Parson, in functional structural theory, in existing social systems, society must be able to adapt to the environment to meet its needs (Prasetya et al., 2021). In this case, the Bendan Village Government is making adjustments in an effort to meet community needs. We can see that the largest use of village funds in 2021 is on village development and secondly on community empowerment. This was done as an effort to overcome poor community conditions due to the Covid-19 pandemic resulting in people not having sufficient income.

The adaptation process carried out by the Bendan Village government is by holding a food security program. For the food security program, the Bendan Village Government has mapped

out solutions to direct the community to fish cultivation, goat cultivation and grape cultivation. The fish cultivation program is being intensified by the Bendan Village Government because one of the potentials that Bendan Village has is the spring water that flows through Bendan Village. This spring flows throughout the Dukuh puluhan area.

Apart from the fisheries sector, there are adaptation efforts with assistance for grape cultivation, which is a follow-up program from the village government, especially for people in RT 01. This is because previously in that area there had been people who had been cultivating grapes for a long time. This potential was seen by the village government so there was encouragement to develop grape cultivation as part of a food security program. According to informant Mr. Kholis as head of the grape farmers group, his group was given IDR 10,000,000 to help with grape cultivation.

Another form of adaptation is shown in the livestock sector. In the livestock sector, the Bendan Village Government focuses on goat cultivation. The Kambung cultivation development sector is part of the Bendan Village government program to support food security programs. Assistance for goat cultivation has been provided to at least 9 RTs in Bendan Village. Each group of cultivators was given 4 goat seeds. In another case, there was a group of breeders who received a sum of money for livestock development amounting to IDR 10,000,000 per group.

The aim of providing funds to various parties is to distribute them evenly across society and be able to be absorbed according to need. This activity is a form of adaptation carried out by the Bendan Village Government in an effort to overcome the problems faced, namely Covid-19. From the explanation above, we can see that the efforts made by the Bendan Village Government are to adapt to current circumstances and conditions related to post-Covid 19 economic recovery. Absorption in the field of community empowerment places livestock as the sub-sector with the highest budget absorption.

Apart from the food security program, the Bendan Village Government is also intensifying programs regarding PKK development and the formation of BUMDes. This PKK development is intended to provide a role, especially for women in society, to be productive through PKK. On the other hand, the village government also needs a BUMDes institution where this institution will play its role in empowering the community

2) Goal Attainment

Village Government as a part of the system in society must have Goal Attainment in addition to adaptation. What is meant by Goal Attainment is a goal that wants to be achieved and is able to achieve the goal. Efforts made to achieve the goal of increasing community welfare are carried out by allocating village funds to several predetermined sectors. Determining the allocation of funds is carried out using various considerations, such as looking at the potential that is owned, then selecting priorities for potential that can succeed and develop and making decisions about the sectors that will be provided with assistance.

The big goal of Bendan Village is to improve the welfare of the community. From this goal, in 2022 the Village Government has allocated Village Funds of IDR. 205,850,000 for several programs related to community empowerment. Through several community empowerment programs, the village government and community can unite the same goals and develop the best vision and mission so that the welfare of the people of Bendan Village can be achieved.

The distribution of funds is carried out by the financial department and village treasurer accompanied by the head of Bendan Village. Of the various programs that have been established by the Bendan Village Government, such as food security, PKK empowerment, and the formation of BUMDes, the Village Government and the Community have the same goal, namely to improve community welfare through empowerment in post-Covid 19 conditions. The

implementation of the village funding policy is expected to be able to overcome problems. post Covid 19 (Hidayat, 2021). These goals have been set by the community and the village government so that it binds the entire community to work together to carry out tasks to achieve the determined goals.

3) **Integrtaion**

Third, integration, namely the system must organize the three functional imperatives (A, G, L) so that there is continuity between these systems. In order to empower the community in Bendan Village, especially for post-Covid 19 recovery, a system must be able to define and achieve goals. The village fund allocation process that has been planned by the village government has certainly been determined in accordance with community considerations, priorities and suggestions from the community.

Community involvement is highly expected to be part of village empowerment which is financed by village funds. In the empowerment process carried out by the Bendan Village Government, the community can participate in several strategic empowerment sectors, namely food security, being active in PKK activities, and participating in the establishment of BUMDes. In the panyan resilience process, the community can take roles, including participating in the development of goat cultivation, actively participating in grape cultivation activities, or being active in fish cultivation activities.

On other occasions, especially women can play an active role in participating in the PKK program, where the PKK is also a strategic empowerment sector carried out by the Bendan Village Government. People who have an interest in business and organizational development can participate in the formation and development of BUMDes as a means of creating business opportunities. In the AGIL concept, integration is very important for the division of tasks and roles of each community in order to achieve the goals that have been set.

4) **Latency**

Fourth, Latency, namely all systems that have been implemented must be maintained and must complement each other. The formation of a good system must be maintained, constantly improved and always equipped to motivate things that are not appropriate in order to achieve the desired goals. The central government's decision to implement the village funding policy has apparently had a significant impact in efficiently dealing with various problems faced by the community. The use of village funds has been flexible and successfully utilized and adapted to existing needs. In this case, the Bendan Village Government is optimizing empowerment in order to overcome the post-Covid 19 economy. If the village government really wants to achieve equitable development and shared prosperity, then they must care for and maintain this system pattern in a sustainable manner. Not only the village government, but the community must also participate in this empowerment process. Until now, the village has been managed well and optimally in accordance with the regulations stipulated in the laws and regulations (Azhari et al., 2021). It is very important that the village government is expected to always be able to manage village finances well amidst ever-changing situations, so that it can still provide great benefits to the community.

The maintenance of this existing pattern can be seen from the role of the village government and the community who are enthusiastic and have the motivation to always maintain and increase their potential. Of course, with encouragement and support from the Bendan Village Government, especially from village budget allocation. If the government really wants to achieve equality in development and prosperity, then this system pattern needs to be maintained and maintained. The system pattern that has been established by the Bendan village government in 2022 must be maintained and its capacity must be increased. The village government is expected to be effective in managing village finances amidst changing situations so that it remains beneficial to the community.

4. Conclusion

Management of village funds in the post-Covid 19 situation certainly has a different character from budget allocations in previous years. However, the Bendan Village Government still focuses on the process of community empowerment even though it has not yet occupied the main role in the use of village funds. Several programs to absorb village budget funds that have been carried out in the context of village empowerment include the food security program, PKK empowerment, and the formation of BUMDes. The main program that absorbs the most budget is the Food Security Program where there are several activities such as fish cultivation, goat farming and grape cultivation. The empowerment program carried out by the Bendan Village Government is of course fully supported by several driving factors such as direct support from the village government, easy disbursement of funds, and supportive natural resource conditions. On the other hand, there are several obstacles that need to be overcome in village empowerment. These obstacles include the lack of human resources and the empowerment process which is felt to be quite long. Even though there were obstacles in its implementation, the community empowerment program was implemented successfully.

5. References

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