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“Entrepreneurship on Global Economics Development in the Era of Society 5.0”

Strategy for Utilizing Village Funds Budget as an Effort for Poverty Reduction Towards Village SDGs in Taeng Village, Gowa Regency**Firmansyah^{1*}, Syahban Nur¹**¹Universitas Muhammadiyah Makassar

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***Email:** firmansyah201200@unismuh.ac.id**ABSTRACT**

Rural areas in Indonesia still has a higher number of poor people than urban areas. This research was conducted to determine the strategy for using village funds in alleviating poverty in the Taeng Village area, Gowa Regency, to determine the effectiveness of using village funds for poverty alleviation in the Taeng Village area, Gowa Regency. This type of research is exploratory research using qualitative descriptive methods, attitudes and perceptions of people individually or in groups. Based on the results of the research, it can be concluded that the village budget has an impact on several informants, namely they feel helped by the existence of a village fund budget. It can be seen from the use of village funds that are spent to meet daily needs and village funds that are managed for entrepreneurship as additional income.

Keywords: Village Funds Budget, SDGs

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

INTRODUCTION

Based on the results of the National Socioeconomic Survey (Susenas) conducted by BPS, the number of poor people in September 2020 was 27.55 million people, an increase of 1.13 million people compared to March 2020 and an increase of 2.76 million people as of September 2019 (Jonnadi, 2021). The condition of people living in poverty generally suffer from malnutrition, poor health, high illiteracy, poor environment and lack of access to adequate infrastructure and public services. Poverty is not a condition of a lack of a commodity or a problem of satisfaction from this commodity, but poverty is more likely a condition of people who are less able to maximize the function and take advantage of these commodities.

Rural areas in Indonesia still have a higher number of poor people than urban areas. Therefore, it is not uncommon for people to assume that rural areas are the main contributor to the national poverty rate. According to BPS data, the percentage of poor people in urban areas in September 2019 was 6.56 percent, up to 7.38 percent in March 2020. Meanwhile, the percentage of poor people in rural areas in September 2019 was 12.60 percent, up to 12.82 percent in March 2020 (Dewi, 2020). Based on the data above, the comparison of the number of poor people between rural areas and urban areas can be concluded that the number of poor people in rural areas always exceeds that of urban areas. government in Indonesia. Law Number 6 of 2014 concerning the allocation of village funds, for example, is a form of policy that favors the development of rural areas so that rural areas have special sources of finance to be used to spur development (Gusti 2020).

Several factors that affect rural poverty in Indonesia are population growth, rapid population growth in rural areas is the main factor driving poverty in rural Indonesia. An increase in population can have an impact on the problem of providing education, increasing unemployment, and the problem of low capital. The monetary crisis in 1997 caused the number of poor people to swell again and this condition was followed by a sharp decline in economic growth.

The attention of the government and society in general towards the need for a better standard of living has encouraged the formation of social welfare businesses. In accordance with SDG's 2030 goals, namely to maintain an increase in the economic welfare of the community on an ongoing basis, development that maintains the sustainability of life social community, development that maintains the quality of the environment and development that guarantees justice and the implementation of governance that is able to maintain an increase in the quality of life from one generation to the next (BAPPENAS, 2017).

Nationally the use of village funds is regulated in Permendes PDT Number 5 of 2015 concerning priorities for using village funds for village development which are allocated to achieve village development goals, namely improving village communities and the quality of human life and reducing poverty through: a). Fulfillment of basic needs, b). Development of village facilities and infrastructure, c). Development of local economic potential and sustainable use of natural resources and the environment (Lili, 2018). Meanwhile, the priority use of village funds for empowering rural communities is mainly used for poverty alleviation and increasing access to rural community economic resources.

With government policies that give flexibility to regions to manage their regional potential, district/city governments as autonomous regions are currently trying to promote participatory development, especially in village areas. At present the demands of the community regarding service to the community are an important factor in administering

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

government in the village, community participation is a determining factor that needs to be considered in carrying out development in the village. The government continues to try to reduce the number of poor people, especially in rural areas. Allocation The APBN has been disbursed to assist the village government in efforts to empower the community so that they are able to get out of the poverty line.

Priority use of village funds disbursed by the central government in accordance with the mandate of the Law is aimed at sustainable development or Village Sustainable Development Goals (SDGs). In the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 Concerning Priorities for Using Village Funds in 2021, it is stated that Village SDGs are an integrated effort to realize Villages without poverty and hunger, Economic Villages grow evenly, Villages care about health, Villages care environment, education-caring villages, women-friendly villages, networked villages, and culturally responsive villages to accelerate the achievement of the Sustainable Development Goals (Sutrisna, 2021).

The world responded by agreeing on a meeting in September 2000 which was attended by 189 countries by issuing a declaration known as The Millennium Development Goals (MDG's). One of the targets is to reduce the number of poor people by 50% by 2015 (Ishatono, 2018). This declaration gives an indication that the problem of poverty is still a major world problem that must be tackled together. With the end of the MDGs era which succeeded in reducing the world's poor population by almost half. Furthermore, we are currently entering the SDGs (Sustainable Development Goals) era, which began with a meeting held on 25-27 September 2015 at the United Nations (United Nations) headquarters, New York, America. Union. The event was a ceremonial activity for ratifying the SDGs (Sustainable Development Goals) document.

SDGs are global and national commitments in an effort to improve the welfare of society which includes 17 goals, namely (1) No Poverty; (2) No Hunger; (3) Healthy and Prosperous Life; (4) Quality Education; (5) Gender Equality; (6) Clean Water and Adequate Sanitation; (7) Clean and Affordable Energy; (8) Decent Work and Economic Growth; (9) Industry, Innovation and Infrastructure; (10) Reduced Gaps; (11) Sustainable Cities and Settlements;

(12) Responsible Consumption and Production; (13) Climate Change Handling; (14) Ocean Ecosystems; (15) Mainland Ecosystems; (16) Peace, Justice and Strong Institutions; (17) Partnership to Achieve Goals.

Whereas in the Village SDGs there are 18 points, namely (1) Villages without poverty: (2) Villages Without Hunger: (3) Healthy and Prosperous Villages:

(4) Quality Village Education: (5) Gender Equal Villages: (6) Decent Villages for Clean Water and Sanitation: (7) Villages with Clean and Renewable Energy: (8): Jobs and Village Economic Growth: (9) Innovation and Infrastructure Villages: (10) Villages Without Gaps: (11) Residential Areas Sustainable Villages: (12) Consumption and Production Villages that are Conscious of the Environment: (13) Climate Change and Control by Villages: (14) Village Marine Ecosystems: (15) Land Ecosystems Villages: (16) Villages of Peace and Justice (17) Partnership for Village Development: (18) Dynamic village institutions and adaptive village culture This proves that the problem of poverty is a problem that needs attention, especially in rural areas. To accelerate the achievement of the SDGs, it is necessary to prioritize development focus. One of the programs to accelerate the achievement of SDGs is to choose pilot villages called SDGs Villages. The selected SDGs

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

villages will implement priority development programs that refer to the RAD SDGs. Where a) program management is led by village apparatus; b) program funding involves support from non-government parties; and c) the implementation of activities involves public consultation.

Many poverty alleviation programs have been carried out by the government, especially in Taeng Village, Gowa Regency, such as; Instruction for Disadvantaged Villages (IDT), Family Hope Program (PKH), Prosperous Rice Program (Rastra), Direct Cash Assistance Program (BLT), People's Business Credit (KUR), and Joint Business Keridit (KUBE), Raskin, Indonesia Smart Card (KIP) etc. However, there are still imbalances in the development and welfare of people in rural areas. Taeng Village is one of the villages in Pallangga District, Gowa Regency. Orbitation and travel time from the district capital $\pm$ 3 km with a travel time of 5 minutes and from the district capital 4 km with a travel time of 7 minutes.

The administrative boundaries of Taeng Village, Gowa Regency, are to the north of the village there is the Je'neberang River, to the south is Kanjilo village, Barombong district, to the west is Tamannyeleng village, Barombong district, and to the east is Bontoala village. Administratively, Taeng Village consists of 2 hamlets, namely Gantarang Hamlet and Taeng Hamlet. For Taeng hamlet consists of 7 RK, and Gantarang hamlet consists of 6 RK. Based on BPNT data, Taeng Village has 428 poor people with a population of 6,574 people, with 1,608 households spread across 2 hamlet areas, namely Dusun I Taeng and Dusun II Gantarang. Where the male population is 5,695 people and the female population is 7,690 people. Can be seen in the following table:

Table 1. Total Population of Taeng Village

No	Name Village	Gender		Amount	Percentage (%)
		Lk	pr		
1	Village Taeng	5,695	7,690	13,385 Souls	133.85
Amount		5,695	7,690	13,385 Souls	133.85

Source: 2020 Population Census Data

Meanwhile, data on the poor based on aid recipients can be seen in the following table:

Table 2. Number of Poor Population in Taeng Village

No	Kind of help				Amount
	PPNT	BST	PKH	BLT	
1	428	201	219	110	958

Source: 2021 Aid Recipient Data

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Based on these problems, the researcher raised the research title, namely "Strategy for Utilizing Village Funds as an effort to alleviate poverty towards Village SDGs in Taeng Village, Gowa Regency". Researchers will analyze the condition of poverty in Taeng Village, Gowa Regency by going into the field, after that conducting interviews with the Village Head, Village Staff and the community about how the government's efforts to alleviate poverty through empowering funds.

METHODS**A. Types of research**

This type of research is exploratory research using qualitative descriptive methods aimed at analyzing and describing phenomena or research objects through social activities, attitudes and perceptions of people individually or in groups (Sugiyono, 2018).

B. Location and time of research

The implementation time is starting from June-August 2022. It will be held in Taeng Village, Gowa Regency.

C. Object of research

The object of research in this study is an analysis of poverty alleviation based on Village Fund empowerment in Taeng Village, Gowa Regency. The Village Fund empowerment-based poverty alleviation analysis activity focuses on two main scopes, namely: the scope of the area and the scope of the material. The scope of the area is the village regional government while the scope of the material includes empirical studies in the form of poverty alleviation analysis, as well as theoretical studies on community empowerment.

D. Population and sample

Population and sample of activities related to the title of this study, the authors determine the target population. The population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2018) "Population is a group of objects that are determined through certain criteria and can be categorized into these objects in the form of humans, While what is meant by the target population is the object of research that will be used to become the target of research. Based on the above understanding, according to the title of this research, the target population is Taeng Hamlet and Gantarang Hamlet. While the sample is part of the number and characteristics possessed by the population (Sugiyono, 2018). "Sample measurement is a step to determine the size of the sample taken in carrying out a study. In addition, note that the selected sample must be representative, meaning that all characteristics of the population should be reflected in the selected sample. The sample in this study is Taeng Hamlet.

E. Data and Data Sources

The type of data used by the author in conducting this research is primary data. Primary data is a source of data obtained directly from data collectors (Sugiyono, 2018). data that obtained through direct interviews with respondents, where the data is in the form of data that has been collected, the data collected here is data related to the object to be studied for the purpose of facilitating the researcher to find out whether there are elements that are not being implemented as they should. The data management is in the form of collecting data that has been generated from the results of direct interviews with informants.

F. Data collection technique

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Data collection techniques aim to obtain relevant and accurate data related to the issues discussed. Methods or techniques for collecting data can be done by observation, interview (interview) and documentation. The data collection techniques used are:

1. Interview, An interview is a conversation with a specific purpose carried out by two parties, namely the interviewer who asks questions and that interviewed (interviewee) to provide answers to the questions given (Sugiyono, 2018). The informants' answers were recorded or recorded using a tape recorder. The purpose of using this method is to produce accurate information from reliable informants regarding the data and information needed.
2. Observation, Data collection techniques by observation are used when research deals with human behavior, work processes, natural phenomena and when the respondents observed are not too large (Sugiyono, 2018).
3. Documentation, Documentation is a record of past events in the form of pictures, photographs, sketches and others (Sugiyono, 2018).

G. Research Instruments

Activities in data analysis are grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to answer the problem formulation, and performing calculations to test the hypotheses that have been proposed (Sugiyono, 2018). Data collection was carried out using various methods such as interviews requiring tools as instruments. The instruments in question are cell phone cameras, cell phones for recording, pens and books for taking notes which are used to write down or describe data information obtained from informants. The instrument used is through interviews in which prepare a number of questions to be used as data or source material.

H. Data analysis technique

After obtaining the necessary data and information from the field, as well as collecting data from the field, the next stage is the analysis stage. Data analysis is the process of finding and systematically compiling the data generated by the results of interviews, observations and documentation. The data analysis method used by the author is a qualitative descriptive analysis, which is an analytical method that usually uses words to explain phenomena and the resulting data. The steps used are:

1. Data collection, Data collection techniques are the most important factor in the success of the research. The efforts made to produce data are through interviews.
2. Data reduction, After the necessary data has been collected, so that it does not pile up and to make it easier to group and conclude it needs to be done data reduction. Miles and Huberman define data reduction as a selection process, focusing on simplifying, abstracting and transforming raw data that emerges from written records in the field.
3. Data Presentation, This step attempts to compile relevant data, then concludes all the information obtained so that it has a certain meaning. The process used by displaying and making connections between phenomena in order to explain what really happened and what needs to be followed up in order to achieve the goal. The presentation of the data is intended to make it easier for readers to understand the content in this study.
4. Data verification, Data verification is drawing conclusions based on findings and verifying data (Siti, 2018). It is hoped that this conclusion will be able to provide a brief overview of all the contents in this paper and to provide valid information. So that this conclusion can answer the formulation of the problem that was set from the beginning.

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Drawing conclusions in qualitative research is expected to produce new findings that have never existed. These findings can be in the form of descriptions or descriptions of objects that were previously unclear to become clear. The findings can be in the form of causal or interactive relationships, as well as hypotheses or theories.

RESULT AND DISCUSSION**A. Overview of Research Locations****1. Village History**

At first Taeng Village was a hamlet within the Bontoala Village area which was located to the north by the Je'neberang River. At that time Bontoala Village was a fairly large village, although it had experienced several divisions. At that time, Taeng hamlet was the center of the village administration because the village office was in Taeng hamlet. However, after the leadership of Abd. Rahim Alauddin Kr. Kulle ended and was continued by Sangkala Dg. Ngawing as the village head was elected at that time, the center of government of the village of Bontoala moved to Bontomajannang, by building a new village office. After the leadership of Sangkala Dg. Ngawing has been running for several years, and the idea emerged from youth leaders and community leaders to form a separate village. After going through several processes, in 1999 a new village was established from the division of Bontoala Village and it was agreed that Taeng would be the name of the new village. As the new Head of the Preparatory Village, AR was appointed. Yasin Alauddin Kr. Ngaseng as the Head of the Taeng Preparation Village, and only lasted ± 1 year, because he died in 2000. The executor was in a vacancy at that time, so the Village Secretary took over all the duties of the village head until 2001. Based on the results of the Bontoala Village LKMD deliberations, it was agreed M. Nurdin Yasin Dg. Nyikko as the Head of the Taeng Preparatory Village in 2001. Then in 2007 the Taeng Preparatory Village became the Defensive village and at the same time elected Village Heads I and M. Nurdin Yasin Dg. Nyikko as head of Taeng Village.

2. Geographical Conditions

Taeng Village is one of the villages in Pallangga District, Gowa Regency. Orbitation and travel time from the district capital ± 3 km with a travel time of 5 minutes and from the district capital 4 km with a travel time of 7 minutes. The administrative boundaries of Taeng Village, Pallangga District, are as follows. To the north of the village is the Je'neberang River, to the south is Kanjilo Village, Kec. Barombong, to the west is Taman Nyleng Village, Kec. Barombong And East there is Bontoala Village.

Administratively, Taeng Village consists of 2 hamlets, namely Taeng Hamlet and Gantarang Hamlet. For Hamlet I Taeng it consists of 7 RKs, and Hamlet II Gantarang consists of 6 RKs. Judging from its topography and land contours, Taeng Village is generally a flat area at an altitude of ± 4 m above sea level (as residential areas, rice fields, plantations), with an area of 2.27 km². Meanwhile, the coordinates for Taeng Village are 5°11' 46.52" South Latitude 119° 26' 02.09" East Longitude, with a slope of 2–5 °. Taeng Village is a village that is flowed by the Je'neberang River with a length of 2.3 km and an area of 0.75 km² which is used by residents. Taeng village as river transportation. Irrigation in the village is only 238 m long, which is only able to irrigate rice fields in Jingaraka. This is all caused because the irrigation that has been built has been buried due to housing developments. As with other areas in Indonesia, Taeng Village is located in a tropical climate, and has 2 seasons, namely the rainy season and the dry season. The dry season lasts from April to

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

September, and the rainy season lasts from October to March. The average rainfall is 2000 mm to 3000 mm, the highest rainfall conditions are between December and January. Community needs regarding water issues are divided into surface water and ground water. Surface water consists of river water and pool water. Basically, all surface water sources are used for irrigation, transportation and fishing. Utilization of groundwater is used for household needs, as a source of drinking water and partly for pumping in rice fields that are not irrigated by irrigation facilities. For household needs, the community uses dug well water 28.7%, and machine drilled wells 71.3% . The water conditions in Taeng village are clear and the soil conditions are sandy with an average depth of 4 - 6 m.

3. Demographic Conditions

Based on BPNT data, Taeng Village has 428 poor people with a population of 6,574 people, with 1,608 households spread across 2 hamlet areas, namely Dusun I Taeng and Dusun II Gantarang. Where the male population is 5,695 people and the female population is 7,690 people.

B. Strategy for Using Village Funds in Alleviating Poverty in the Taeng Village Area, Gowa Regency

The stipulation of Law (UU) Number 6 of 2014 concerning Villages strengthens the position of Villages within the framework of the Unitary State of the Republic of Indonesia. The stipulation of this law clarifies the duties, roles and functions of the village in managing the village, running the village government, and providing services to the community in order to achieve common goals of realizing community welfare. The stipulation of Law Number 6 of 2014 emphasizes that the village government in managing villages will not be separated from the objectives of village regulation and makes it the basis for carrying out village development. The purpose of the Village Fund is basically to realize inclusive economic growth by more evenly distributing income.

The village, which has been the object of development policies and implementation, is now the subject of development with wider authority and opportunities in formulating policies and carrying out its own development. Government policy regarding village funds cannot be separated from how the role of the village government is in carrying out development activities and community empowerment held through village funds. The village government becomes a bridge to the village community itself in carrying out all activities to be able to help economic life and the interests of the community in general. According to MQ as the Taeng Village Secretary stated that:

"In APBDesa, there are five sectors contained in the APBDesa, namely the area of administering village administration, the field of implementation of village development, the field of community development, the field of community empowerment, and the field of disaster management. However, specifically for the Village Fund, there are three areas that can be funded, namely the development sector, the community empowerment sector, and disaster management. If the activities for the development sector are in the form of physical development, for empowerment through training and disaster management, this includes handling Covid - 19.

All activities and policy programs carried out by the village government are expected to be able to create change for the community, especially in reducing poverty and improving the welfare of the community, especially in the economic sector. The Taeng Village Government is the top priority in implementing the village fund budget program for the poor. Furthermore, based on MQ's statement said that:

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

"The main priority in implementing the village fund budget program for the poor is one of them for handling Covid 2020-2021 through BLT assistance for poor people. For the priority of village funds, every year there are regulations that regulate, namely regulations from the village minister and regulations from the district head. about the priority use of village funds. But for this year we have allocated village funds for PPKM as much as 8% of the total village fund budget plus BLT.

Community empowerment in Taeng Village, especially in terms of poverty alleviation, has not been running optimally, especially before the existence of substantial financial assistance from the government. Discusses the strategy carried out by the Taeng Village government in implementing programs issued by the government through village funds. It is inseparable from the stages carried out by the Taeng Village government in implementing the program, especially in alleviating poverty through village funds.

According to the Taeng Village Secretary, MQ, stated that:

"The stages or process of poverty alleviation carried out by Taeng Village are that first the Taeng Village government determines the poor, by going directly to residents' homes to see how the condition of their homes is, maybe for detailed criteria you can search on the internet."

In line with the statement from IS which says that:

"Yes, the village government has come down directly to see the condition of my house, apart from that I have also been asked for data, asked how much I earn per month and the area of land.

In line with MQ's statement that:

"Not all proposals from the community as potential beneficiaries of assistance are accepted because we in the village have a development planning document called the RPJMDesa which is valid for 6 years, so what has been contained in the RPJMDesa is put back into the annual RKPDesa through village meetings"

Community empowerment carried out by the Village Government through village funds is through village work programs, the mechanism of which is carried out through several stages, according to MQ stated that:

"The village government holds a village meeting (MUSDUS) in every hamlet which aims to accommodate the aspirations of the community, what programs are desired by the community, which is expected to be realized by the village government later. then followed by holding a village meeting (MUSDES). Within three months the elected Village Head must prepare the RPJMDes (Village Medium-Term Development Plan), then followed by the preparation of the RKDes (Village Government Work Plan) from June to September and the preparation of the APBDes (Village Revenue and Expenditure Budget) starting from October to December . Second, after conducting deliberations, the village government will take a priority scale. Program priorities will be reported or will be included in the RPJMDes and RKPDes. In practice, community empowerment is carried out through self-managed activities.

The village government's efforts to reduce the poverty rate in Taeng Village, each function must work effectively. Based on an interview with MQ said that:

"Yes, until now it is still working effectively"

Meaning that in carrying out their duties the Taeng village government has no problems, based on interviews conducted by MQ said that:

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

"Alhamdulillah, if the problem of constraints can be said there are no obstacles, the design of activities has been systematically planned"

The success of Taeng Village in carrying out its duties in terms of reducing the poverty rate of Taeng Village was assisted by other parties. Based on interviews conducted by MQ said that:

"Yes, we are greatly assisted by having village assistants who come down at any time to help us monitor activities carried out by the village through the APBDesa. Apart from that, for accountability, we are always assisted by the district government, which in one year there is such a thing as a Realization Report and at the end of the year there is another the name of the Year End Report

In line with the interview conducted with MQ said that:

"One of the forms of monitoring and evaluation that we carry out is in the health sector, every month a meeting is held between posyandu cadres who report all activities that have been carried out"

Regarding whether the management of village funds has been carried out in a transparent manner? From the results of interviews conducted by MQ said that:

"Village fund management has been carried out in a transparent manner, evidence of transparency can be seen on the billboard that is displayed in front of the Taeng Village office, which contains the Realization Report of the Village Fund Budget for 2021"

Table 3. Realization Report on the Implementation of the 2021
APBDES Taeng Village, Kec. Pallangga Kab. Gowa

NO	VILLAGE INCOME	BUDGET
		(RP)
1	Village Original Income	49,000,000
2	Transfer Income	2,643,050,144
3	Other income	5,000,000
4	Financing Acceptance	18,183,751
5	Financing Expenses	83,825,782
TOTAL VILLAGE INCOME		2,799,059,677
1	Village governance sector	699,879,293
2	Field of Community Development	45,157,548
3	Field of Disaster Management, Emergency And Urge Village	436,095,000
4	Field of Development Implementation	1,335,586,272

Source: Author's compilation

In managing the Village Fund in overcoming poverty in Taeng Village, there are several strategies used. The following is the form of the strategy used:

a. Road and Bridge Infrastructure Development

Infrastructure development is very important to accelerate the development process on a national scale. Infrastructure development will certainly affect several sectors. The main thing is how the development is able to facilitate community activities. The role of village funds is indeed very important for development. Prior to the existence of Village Funds, there was indeed assistance from the government, but it was not yet sufficiently capable of

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

processing development. Due to limited funds, making development is not optimal. The response from the community, namely BH, as a resident of Taeng Village who works as a construction worker:

"Since the existence of village funds, the development has been more visible. Everywhere construction, roads, irrigation and other things really help me in carrying out activities, especially when traveling to work.

So it can be concluded that the people of Taeng Village are greatly helped by the existence of this infrastructure because it can make it easier and faster for people to get to the workplace they are proof that infrastructure development can improve people's welfare.

In its implementation, through village funds, the Taeng Government has spent Rp. 251,050,000 in gradual and comprehensive development for each hamlet in Taeng Village which has seen fruition. The development carried out by the Taeng Village government is of course based on suggestions from the community, this is so that the development carried out by the Taeng Village Government really feels the benefits.

b. Women's Empowerment Training and Counseling

Women are indeed equal with men. Thus, women who spend their time at home taking care of the household also have the right to be given knowledge and training. With the existence of a program from the government that especially empowers women, it is hoped that it will be able to improve the economy in the community, namely, training on waste management, training on making wet cakes, training on making mask connectors and training on making plates made from sticks. MQ also said that:

"In the field of community empowerment, thank God, since the existence of village funds in 2015, we have conducted more training, thank God, from the results of the training, there are already those who can sell mask connectors and also sewing training, there are those who can accept stitches"

This is in line with the results of an interview with IA who works as a housewife, namely:

"I am very helped by this activity because I can make my own mask connector besides that I also understand little by little how to do entrepreneurship."

From the interviews it can be proven that this activity has very positive benefits and goals in improving the community's economy, which starts with training, which will later provide provisions for self-employment. The village government has allocated a budget for training and empowering women in the amount of Rp.45,680,000 which comes from village funds.

One of the trainings which then generates income, in the sense of being able to develop and then sell products is the manufacture of mask connectors. Even though it hasn't been sold in large quantities and hasn't made it out of town yet, if it continues to be developed it will add to the economic sector of the community in Taeng Village in particular. Because, it will create new jobs and also earn income. With this, women are also able to play a role in earning income.

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

C. The effectiveness of using village funds in alleviating poverty in the Taeng Village area of Gowa Regency

Government Regulation Number 60 of 2014 concerning Village Funds originating from the APBN, has been explained in the previous chapter, that Village Funds are funds sourced from the State Revenue and Expenditure Budget which are intended for villages, which are transferred through the Regional Revenue and Expenditure Budget, which are used for finance administration of government, implementation of development, community development, and community empowerment. The purpose of village funds is basically to realize economic growth by more evenly distributing income. Community empowerment is not merely an economic concept, but is often aimed at poverty alleviation and community welfare. Based on the interview conducted by A regarding the perceived impact of the village budget, he said that:

"Yes, I have felt it"

In line with the interview conducted by H said that:

"Yeah, for example, like social assistance like groceries because I myself am a PKH recipient"

This was supported by interviews conducted with S, S, DP, S, and H saying that:
"yes already"

In contrast to the interviews conducted by H and A said that:

"No, because I myself did not receive any assistance from the village"

Based on interviews conducted with several informants, it can be concluded that so far the community has felt the impact of the Village Fund Budget. This is evidenced by the increasing community economy after receiving assistance sourced from the village budget. Poverty alleviation does not just increase income, but needs to be carried out in a holistic manner which involves aspects of basic human life, such as well-managed infrastructure and other aspects that can improve the quality of people's lives. Based on the results of the interview with A said that:

"Yes"

This is supported by interviews conducted with H, DM, H said that:

"It really helps the community"

Based on the results of interviews conducted with several informants, it can be concluded that the community knows that village funds managed for infrastructure can improve welfare because the existence of infrastructure can facilitate the community in carrying out their work.

The allocation of village funds is intended to finance government programs and to implement programs that are being run by the village government, namely community development and empowerment through the Village Fund Budget. Through village funds, community empowerment can accelerate the process of community preparation through various methods and strategies that are able to accommodate community components. By issuing a policy regarding village funds, it means that the government is trying to achieve an order that can be achieved at a point where the village can develop himself to grow rapidly. Based on the interview conducted with A said that:

"Already good"

This is supported by interviews conducted with H, S, DP, saying that:

"Yeah pretty good"

Unlike the interviews conducted with A, H, R said that:

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

"It is still lacking because there are still many poor people who are not assisted"

In contrast to the interview conducted with R said that:

"Well, for me, yes, it's still not enough, because when you see Tommi, my house is empty, I can't do house renovations"

Based on the results of interviews conducted with several informants, it can be concluded that the achievement of implementing the Village Fund program for the Taeng Village Government has been good because some of the assistance received by the poor such as BLT, PKH, BST, and house renovation assistance. This assistance is very helpful for the survival of the poor in Taeng Village.

Through village funds, the government then has a liaison role between the government and the village community. Where is the target

The main focus for empowerment programs is weak people, in the sense that they may be capable but there is no opportunity to get a job. Whether because of age, education, social, or location. This is in accordance with the principle of empowerment, which must embrace all groups, especially those who are weak. In this way, the village government conducts outreach to the community regarding the implementation of the Village Fund program. Village development planning involving all levels of society is a concrete manifestation of the community's role in realizing government programs.

Based on interviews conducted with A, H, and S said that:

"Once"

Unlike the interviews conducted with R, DM, S, H, and S said that:

"Never"

The success of the Taeng village government in overcoming existing poverty is inseparable from its transparency regarding the village budget for the community. Based on interviews conducted by 4 informants namely A, H, S, and S said that:

"I don't know"

Different from interviews conducted by A, H, and DM said that:

"Know"

Based on the results of interviews conducted by several informants, it can be concluded that Taeng Village has not been transparent regarding the Village Fund Budget because there are still many villagers who do not know about the village fund budget, both the amount of the budget received by the village, and what the budget is used for.

Various ways for the community to utilize the Village Fund Budget. Based on the interview conducted by H said that:

"I use it myself to finance my daily life"

In line with the interviews conducted with H, S, DP, S said that:

"If I do, I will immediately spend like I buy my children's clothes, buy kitchen equipment"

In contrast to the interviews conducted with S, A, and H said that:

"If I am, I make it for my shop's capital"

In contrast to the interview conducted with R said that:

"I have never received help from the village"

Based on the results of interviews conducted with several informants, it can be concluded that the poor who receive assistance from the village are used to fulfill their daily lives, but there are also people who use the village budget funds obtained as trading capital.

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Implementation of community empowerment is carried out through activities with a self-management pattern. Which means empowering or using local workforce, and utilizing local raw materials in the village. In the self-management effort, it means that the planning and implementation of these activities are carried out independently by the village, so that the money used for these development activities will not flow out of the village. By using local workers, it is hoped that the implementation of this work can absorb labor and provide income for those who work. While local raw materials are expected to provide income to the people who have these raw materials. So, the circulation of money will take place in the village itself.

Meanwhile, for the recruitment of workers who will be empowered to work, of course, prioritize or prioritize people who are unemployed or do not have jobs and income, or people who have members with disabilities or mental disorders in their families. So here is the essence of village funds as an alleviation effort Poverty is true, namely by empowering the people.

Law Number 6 of 2014, concerning Villages, namely the existence of the state's commitment to tackling and empowering villages to become strong, advanced, independent and democratic so that they can create a strong foundation in carrying out governance and development towards a just, prosperous and prosperous society. The existence of village funds has indeed had a big influence on poverty in the village itself. Villages that previously did not have the capital to build infrastructure, the existence of village funds will be greatly assisted. The direction of village funds is the establishment of an independent village.

Of course, with the self-management pattern, the village government has selected the people who will really be empowered. Namely people who are unemployed, one of the people with disabilities and women. By creating jobs, it is certain that people who previously had no income will become income earners.

Poverty reduction is the main agenda of Law no. 25 of 2000 concerning the 2000 National Development Program - 2004. To support this, the Indonesian government has formed the Coordinating Body for Poverty Reduction (BKPK) which has the main task of developing discourse and to encourage central and regional government agencies, community leaders, universities, legislative and executive institutions and other communities to implementing a new paradigm in poverty alleviation that places the poor as actors to overcome their own poverty.

Implementation of the village fund program, of course, the village government cannot be separated from suggestions and criticism from the community. Based on interviews conducted with 10 informants who said that:

"Never gave criticism or suggestions related to the village budget"

Based on interviews conducted by several informants, it can be concluded that the community has never provided criticism and suggestions to the village government regarding the Village Fund Budget which is used to overcome poverty because there is no space for freedom of opinion provided by the Taeng village government regarding this matter.

DISCUSSION

Government Regulation Number 60 of 2014, Village Funds are funds originating from the State Revenue and Expenditure Budget (APBN) intended for villages that are transferred through the Regency/City Regional Revenue and Expenditure Budget (APBD) and are used

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

to finance government administration, development implementation, community development and community empowerment. The purpose of village funds is basically to realize economic equality, especially in villages.

How to determine the criteria for the poor by going directly to the field, the criterion is the floor area of the building living less than 8m² per person, the type of floor of the residence is made of cheap soil/bamboo/wood. The source of income for the head of the household is: farmer with a land area of 500m², farm labourer, fisherman, construction worker, does not go to school and so on besides that the village government also refers to data on recipients of BLT, BST, PKH and so on, whose data comes from the central government. However, the community that receives assistance from the central government no longer receives assistance from the village and also not all proposals proposed by the community as recipients of assistance can be accepted by the government because in the village there is a development planning document called RPJMDesa which is valid for 6 years.

The village government in carrying out its duties in terms of poverty alleviation has worked effectively, besides that the Taeng Village government is assisted by village assistants who monitor activities carried out by the village through the APBDes, and for accountability the Taeng village government is assisted by the district government and forms of supervision and evaluation of village fund allocation programs, one of which is in the health sector, every month a meeting is held between posyandu cadres who report all activities that have been carried out.

Activities carried out by the village government are conducting training. The training has very positive benefits and goals in improving the community's economy, where starting from the training, it will later equip him to become self-employed. The village government has allocated a budget for training and women's empowerment of IDR 45,680,000 sourced from village funds.

This training then creates income, in the sense of being able to develop and then sell products, namely making mask connectors. Even though it hasn't been sold in large quantities and hasn't made it out of town yet, if it continues to be developed it will add to the economic sector of the community in Taeng Village in particular. Because, it will create new jobs and also earn income. With this, women are also able to play a role in earning income.

The people of Taeng Village have felt the impact of the Village Fund Budget. Poverty alleviation does not just increase income, but needs to be carried out holistically which concerns basic aspects of human life, such as well-managed infrastructure and other aspects that can improve the quality of people's lives.

The allocation of village funds is intended to finance government programs and to implement programs that are being run by the village government, namely community development and empowerment through the Village Fund Budget. Through village funds, community empowerment can accelerate the process of community preparation through various methods and strategies that are able to accommodate community components. With the issuance of a policy regarding village funds, it means that the government is trying to achieve an order that can be achieved at a point where the village can develop itself so that it develops rapidly.

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

“Entrepreneurship on Global Economics Development in the Era of Society 5.0”

Table 4. List of informants who were interviewed

No	Name	Age	Profession	Education
1	Muh. Qasim. sh	49 Years	village secretary	S1
2	Asnia	38 Years	Housewife	JUNIOR HIGH SCHOOL
3	Hanita	21 years	Housewife	SENIOR HIGH SCHOOL
4	Rukayah	57 Years	Housewife	SD
5	Daeng Ma'ruf	60 Years	Daily Labor	SD
6	Shamsiah	45 Years	Housewife	SENIOR HIGH SCHOOL
7	Santi	41 Years	Housewife	SENIOR HIGH SCHOOL
8	Harris	48 Years	Construction workers	JUNIOR HIGH SCHOOL
9	Daeng Pati'	70 Years	Housewife	SD
10	Abdurrahman	45 Years	Daily Labor	JUNIOR HIGH SCHOOL
11	Saharuddin	40 Years	Daily Labor	JUNIOR HIGH SCHOOL

Source: Processed by researchers

The table above is the number of informants who have been interviewed, these informants are people who incidentally are in Taeng Village, Gowa Regency, so they can provide accurate information and informants are taken from several people who are considered important. So that it can provide a variety of information.

IMPLICATIONS

Based on the results of the National Socioeconomic Survey (Susenas) conducted by BPS, the number of poor people in September 2020 was 27.55 million people, an increase of 1.13 million people compared to March 2020 and an increase of 2.76 million people as of September 2019. Rural areas in Indonesia still has a higher number of poor people than urban areas. This research was conducted to determine the strategy for using village funds in alleviating poverty in the Taeng Village area, Gowa Regency, to determine the effectiveness of using village funds for poverty alleviation in the Taeng Village area, Gowa Regency. This type of research is exploratory research using qualitative descriptive methods, attitudes and perceptions of people individually or in groups. Talking about government policy regarding

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023

"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

village funds, Of course, this cannot be separated from the role of the village government in carrying out development activities and community empowerment which are carried out through village funds, because the village government is a bridge for village communities in carrying out all activities to be able to help the economic life of the community in general. The form of the strategy carried out by the Taeng Village government through the village fund program empowers the community and reduces poverty, namely the construction of road and bridge infrastructure, Training and Counseling on Women's Empowerment. From the results of research in Taeng Village, Gowa Regency regarding the village fund budget as an effort to reduce poverty towards the SDG's of the Village, namely overcoming poverty, hunger and economic stability. Based on the results of the research, it can be concluded that the village budget has an impact on several informants, namely they feel helped by the existence of a village fund budget. It can be seen from the use of village funds that are spent to meet daily needs and village funds that are managed for entrepreneurship as additional income.

CONCLUSION

Based on the results of the research contained in the discussion, it can be concluded that:

1. The strategy for utilizing the Village Fund Budget has had an impact on several informants, namely Road and Bridge Infrastructure Development, and Women's Empowerment Training and Counseling. Implementation of community empowerment is carried out through activities with a self-management pattern. Through village funds, community empowerment can accelerate the process of community preparation through various methods and strategies that are able to accommodate community components.
2. The effectiveness of the use of the village fund budget for their community feels helped by the existence of the village fund budget. It can be seen from the use of village funds that are spent to meet daily needs and village funds that are managed for entrepreneurship as additional income. In addition, there were also several informants who did not feel the impact of the existence of a village fund budget because the distribution of village funds was not optimal so they still felt hungry. While one of the goals of SDG's Desa is to overcome poverty, without hunger and maintain economic stability.

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Volume 1, Year 2023

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Volume 1, Year 2023

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