

# Community Empowerment Through Transparency and Accountability of Village Funds as an Effort to Increase Resource Potential and Independence in Pematang Johar Village

**Linda Wahyu Marpaung<sup>1</sup>, Jefri<sup>2</sup>, Yannuke Patricia Siahaan<sup>3</sup>, Muhammad Hafiz Abd. Rashid<sup>4</sup>, Sipnarong Kanchawongpaisan<sup>5</sup>, Pan Bao Giang<sup>6</sup>, Thierry Charlson Lohart<sup>7</sup>**

<sup>1,7</sup> Sekolah Tinggi Ilmu Ekonomi Eka Prasetya, <sup>2</sup> Universitas Quality Berastagi, <sup>3</sup> Universitas Darma Agung, <sup>4</sup> Universiti Teknologi Mara (UiTM) Malaysia, <sup>5</sup> Shinawatra University Thailand,

<sup>6</sup> University of Economic and Finance, Ho Chi Minh (UEF) Vietnam

\*Corresponding author

E-mail: [Lindawahyu1209@gmail.com](mailto:Lindawahyu1209@gmail.com) (Linda Wahyu Marpaung)\*

## Article History:

Received: Desember 2025

Revised: Desember 2025

Accepted: Desember 2025

**Abstract:** *This community service activity aims to strengthen transparency and accountability in the management of Village Funds as an effort to increase the potential of resources and independence of Pematang Johar Village, Deli Serdang Regency. The program is implemented through observation, socialization, implementation, and evaluation stages, which are designed to identify village needs, increase the capacity of officials, and strengthen technology-based village governance. The results of the activities show that Pematang Johar Village has a strong commitment to realizing good governance through the use of the Siskeudes application, the implementation of digital village services, and the capacity building of village officials in administrative and financial management. In addition, the potential for rice field ecotourism that is developing in the village contributes greatly to strengthening the local economy and empowering the community. Through strengthening transparency, accountability, and community participation, this program contributes to promoting village independence and supporting sustainable development.*

## Keywords:

*Accountability, Community Empowerment, Transparency, Village Funds, Village Governance*

## Introduction

Since the enactment of Law Number 6 of 2014 concerning villages, villages have been given authority as autonomous regions and have been given considerable opportunity to manage their own governance, including the implementation of development programs in an effort to improve the welfare of the community. This

law gives villages considerable authority to manage their governance and implement development programs to improve the welfare and quality of life of the village community. The village fund, which is quite substantial, provides opportunities to accelerate village development and improve the welfare of the village community (Amir et al., 2025).

Village funds are funds sourced from the state revenue and expenditure budget allocated to villages, transferred through the district/city revenue and expenditure budget, and used to finance the administration of government, implementation of development, community development, and community empowerment (Ekayanti et al., 2023). The Pematang Johar Village Government received a village fund allocation of Rp. 1,548,213,000 in 2025. This budget will boost economic activity in rural areas and generate economic impact, thereby significantly reducing the gap between rural and urban areas and rural poverty (Ego & Suartana, 2025).

Transparency means that village funds must be reported openly. This openness covers all aspects and processes in village governance. With the existence of village funds, good planning, management, reporting, and supervision are necessary so that the objectives of providing Village Funds are effective and efficient (Aras Aira, 2025).

Accountability is a guiding principle that emphasizes that all activities and results generated from the implementation of government responsibilities at the village level must be explained fairly and responsibly to the village community in accordance with the provisions of relevant laws and regulations. In other words, the village government is responsible for accounting for all measures taken and the final results of activities carried out to the community, in line with existing legal provisions (Savitri & Diyanto, 2025).

Transparency and accountability are two key principles of good governance that must be applied in village administration. Both principles form the foundation for creating effective, efficient, participatory village governance that is trusted by the community. In the context of Village Fund management, these principles are particularly important because they concern the management of public budgets that directly affect the interests of the village community.

Transparency means the openness of the village government in conveying information related to planning, budgeting, implementation, and evaluation of development programs. Accountability is the ability of the village government to be responsible for every decision and use of Village Funds to the community and the state.

This accountability is carried out through activity reports, financial reports, monitoring, and measurable evaluations. The application of these two principles will

result in good village governance and become an important step in mobilizing local resource potential and leading to village independence. Funds channeled to villages to support planning, development implementation, and community development in villages are expected to improve community welfare.

Therefore, it is very important for village governments to have adequate competence in managing village funds in accordance with applicable rules and regulations. The use of village funds must be able to prevent potential problems in the future, given the rampant cases of fund misappropriation that have occurred in several villages in Indonesia. Therefore, village fund managers must be guided by the principles of transparency, accountability, and community involvement in management and development (Rohmah, n.d.).

One of the objectives of this activity is to fulfill the three pillars of higher education. These are: the Dharma of Education, the Dharma of Research, and the Dharma of Community Service (Khasanah & Pd, n.d.). In addition, the purpose of this community service program is to examine the transparency and accountability of village funds as an effort to increase the potential of resources and independence in the village of Pematang Johar.

## Method

The implementation method of this international community service was systematically designed to ensure that community empowerment and strengthening of Village Fund governance could be carried out effectively. Community service was exploratory in nature and was carried out in three stages, namely observation, socialization, implementation, and evaluation (Marpaung, 2025).

The process began with conducting a needs assessment of the partner institution, in this case the village of Pematang Johar. Analysis was needed to map needs, identify local challenges, and explore development potential in line with the theme. In addition, identification and collaboration were also necessary because by identifying and collaborating with the relevant parties, this step was important so that activities could run as planned (Purba et al., 2025). The next step was to develop a systematic and structured activity plan. At the end of the activity, an evaluation was conducted to measure the program's success in achieving its objectives. At the end, an evaluation and reflection session was held, followed by a question and answer session and appreciation to all participants and the committee (Chandra et al., 2025). After the activity ended, the results were documented and published through community service reports and scientific articles. These publications aimed to share good practices

and expand the positive impact of the activity (Anita Wijayanti, 2025)

In community service projects, there are various methods that can be used to achieve specific goals in helping and contributing to the community. These methods can be tailored to the characteristics of the project, the needs of the community, and the available resources (Boari et al., 2024).

The *International Community Service* activity was held on Wednesday, October 15, 2025. The event was organized by Eka Prasetya College of Science with the theme *Innovative Solutions for the Development of Pematang Johar Tourism in Pematang Johar Village*. This event was held in collaboration with several countries, through cross-border cooperation, individuals and organizations can share knowledge, technology, and experience to improve the quality of research. The event was attended by representatives from Universiti Teknologi Mara (UiTM) Malaysia, Shinawatra University Thailand, University of Economic and Finance Ho Chi Minh (UEF) Vietnam, Universitas Negeri Medan, Universita Quality Berastagi, Universitas Siah Kuala, representative of UOW Malaysia KDU UC Penang, Universitas Royal dan STIE Dharma Putra Pekan Baru, in addition, this activity was also attended by the community and officials of Pematang Johar village.



Figure 1. International Community Service in Pematang Johar Village

## Result

Pematang Johar Village is one of five villages in Labuhan Deli Subdistrict, Deli Serdang Regency. The name Pematang Johar comes from the general condition of the village area. At that time, there were many embankments in the village that were used as rice fields. In addition, the village area was covered with Johar trees, so the area

became known as Pematang Johar village. Currently, the elected village head who has been in office since 2018 is Mr. Sudarman S.Pd.



Figure 2. Group photo with the Head of Pematang Johar Village

The area of Pematang Johar Village is 2,217.84 hectares, with most of the land used for rice farming (1,750 hectares) and the rest for plantations, settlements, fish ponds, offices, and other facilities.

Some of the missions of Pematang Johar Village include improving physical and non-physical development, increasing community participation, providing entrepreneurship training to young people and the community, exploring and developing the village's potential, and making Pematang Johar a tourist village.

Pematang Johar Village is an ecotourism destination that offers a unique rural nature tourism experience. With more than a thousand hectares of rice fields, this village offers a peaceful atmosphere. The presence of footpaths and bamboo bridges stretching between the rice fields allows visitors to enjoy the natural panorama without disturbing the agricultural activities of the residents. In addition, facilities such as gazebos, culinary areas, and thematic photo spots make the tour even more comfortable and attractive for families and visitors who want to relax while enjoying the beauty of the outdoors.

Beyond its scenic rice field landscapes, Pematang Johar also offers various educational and cultural activities rooted in local traditions. Tourists can learn about the farming process, get to know food crops, and see firsthand the interaction between the community and the surrounding nature. Creative economy activities such as village batik, handicrafts, and local culinary products also add to the appeal, enriching

the tourist experience. Through the development of ecotourism that involves community participation, Pematang Johar is not only able to introduce local potential but also promote sustainable economic empowerment for the village.

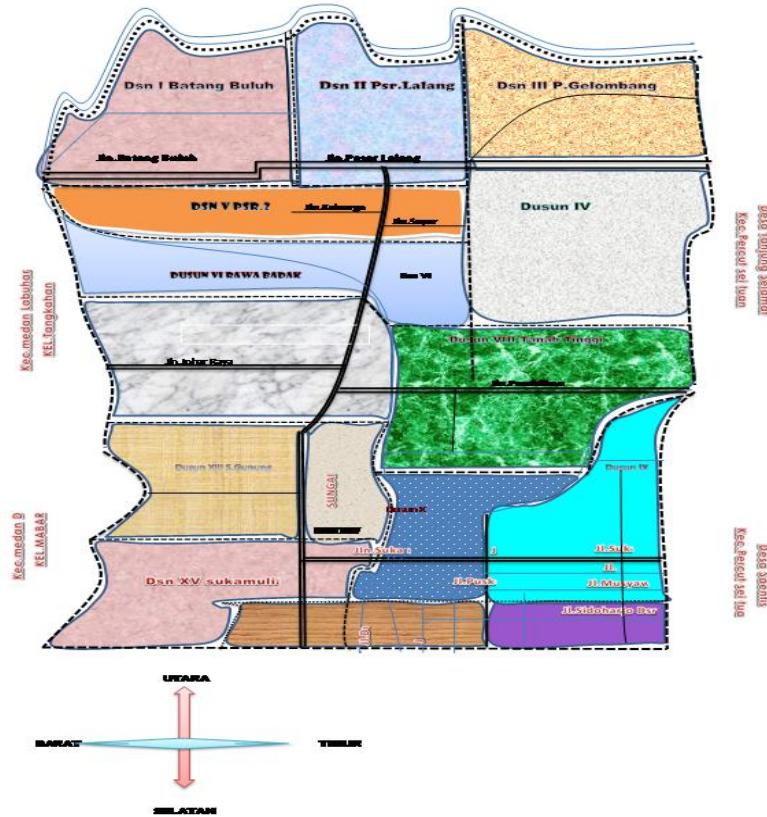


Figure 3. Map of Pematang Johar Village

The village's sources of income come from transfer payments from the government (Village Funds and ADD) and Village Owned Income (PADes), which includes income from businesses such as agriculture (rice, duck eggs), home industries (batik, tempeh), and services from Village-Owned Enterprises (BumDes). Income from the community's economy, such as rice, duck eggs, batik, tempeh, and chips, also contributes significantly.

Various important achievements have been made in efforts to improve the quality of governance and public services. One of these is the remarkable success in implementing information technology as part of the transformation towards e-government. Through the provision of adequate digital infrastructure, such as internet networks (WiFi), computer equipment, and administrative support application systems, the village government has laid the foundation for the modernization of local government administration. This step demonstrates a strong commitment to improving the efficiency of village government work and the quality of services to the community.

Pematang Johar Village has also shown real progress in village governance through the implementation of an information technology-based administration and financial system (*e-government*). Another notable success is the consistent use of the Village Financial Information System (Siskeudes) application in village financial management. This application helps the village prepare APBDes documents, manage finances, and compile orderly and transparent accountability reports. The use of Siskeudes proves that the Pematang Johar Village Government has successfully integrated the principle of accountability into the village budget management system. Digitally documented financial flows facilitate the audit and monitoring process by supervisory agencies, while also improving the integrity of village financial administration.

The capacity of village officials is also very adequate, with village officials proficient in using village computer applications and accessing the internet. This capacity has a significant impact on the effectiveness of administrative services, report preparation, and the implementation of government activities that require accurate data. In terms of public services, the village government has implemented digital transformation by developing an online information portal. Although the village website is still under development, the effort to build an information portal is a progressive step toward realizing open government.

Overall, the Pematang Johar Village Government has achieved significant progress that reflects the direction of adaptive, modern, and public service-oriented village development. Success in the implementation of information technology, strengthening financial accountability, increasing the capacity of the apparatus, and commitment to transparency and accountability are important foundations for the village to continue sustainable development based on the principles of good governance. These achievements also strengthen the position of Pematang Johar Village as one of the villages that is ready to transform towards independence and professional governance.



Figure 4. Group photo with the community of Pematang Johar Village

## Conclusion

Community service activities in Pematang Johar Village have had a positive impact on improving the transparency and accountability of Village Fund management as a foundation for achieving village independence. The village government has successfully utilized information technology through the use of the Siskeudes application, strengthening digital administration, and increasing the capacity of officials in financial management and public services. In addition, the growing potential of rice field ecotourism shows that the village has great opportunities to improve the local economy and strengthen community empowerment.

Overall, the implementation of the principles of good governance, which include transparency, accountability, community participation, and technological innovation, has proven to support improvements in the quality of village governance. These achievements represent strategic steps in strengthening resource potential, promoting village self-reliance, and expanding sustainable development in Pematang Johar Village.

## Acknowledgements

The author would like to thank the Pematang Johar Village Government for its full support and facilitation of this community service activity. Gratitude is also extended to international collaboration partners from Universiti Teknologi Mara (UiTM) Malaysia, Shinawatra University Thailand, University of Economic and

Finance (UEF) Vietnam, as well as representatives from various domestic universities who participated and contributed their ideas to this activity.

The highest appreciation is given to the Eka Prasetya College of Economics as the organizing institution that facilitated the entire series of activities, as well as to all students, village officials, and the community of Pematang Johar Village who were actively involved so that this activity could run smoothly. Without the cooperation and support of various parties, this community service program would not have been optimally implemented.

## References

Amir, A. M., Indriasari, R., Yuniar, L. S., Lolo, K., Mukhtar, A. H., Sitti, D., & Usriana, S. (2025). *Penyusunan Program Dana Desa Dalam Upaya Optimalisasi Pendayagunaan Dana Desa*. 1, 12–17.

Anita Wijayanti, D. (2025). *pengembangan wawasan kewirausahaan melalui kolaborasi internasional dan visiting lecture dalam program pengabdian masyarakat*. 4(1), 81–86.

Aras Aira, D. (2025). Community Service Journal of Economic Education Volume 4 No 1 Juni 2025 Sosialisasi Peran Masyarakat Dalam Pengawasan Dana Desa Untuk Meningkatkan Akuntabilitas Dan Transparansi Pada Desa Kualu Nenas Kec.Tambang. *Sosialisasi Peran Masyarakat Dalam Pengawasan Dana Desa Untuk Meningkatkan Akuntabilitas Dan Transparansi Pada Desa Kualu Nenas Kec. Tambang*, 4(1).

Boari, Y., Ottow, U., Papua, G., Yuniwati, I., & Polytechnic, B. S. (2024). *Pengantar metodologi pengabdian masyarakat* (Issue March).

Chandra, J., Dorthy, H., Sinaga, E., Nainggolan, E., & Tiofanny, C. (2025). *Gudang Jurnal Pengabdian Masyarakat Wirausaha Kreatif: Inovasi Tanpa Batas*. 3, 360–365.

Ego, I. K., & Suartana, I. W. (2025). *Pengaruh Transparansi , Partisipasi Masyarakat , dan Kejelasan Sasaran Anggaran pada Efektivitas Pengelolaan Dana Desa The Influence of Transparency , Community Participation , and Clarity of Budget Targets on the Effectiveness of Village Fund Management*. 16(225), 365–376. <https://doi.org/10.33059/jseb.v16i2.10927.Article>

Ekayanti, D., Babo, R., Abdul, N. B., & Nur, H. (2023). *Journal Socius Education ( JSE ) Partisipasi Masyarakat Dalam Pengelolaan Dana Desa Kabupaten Bone Journal Socius Education ( JSE )*. 41–53. <https://doi.org/10.0505/jse.v>

Khasanah, U., & Pd, M. I. (n.d.). *Metodologi Pengabdian Kepada Masyarakat : Teori Dan Implementasi*.

Marpaung, L. W. (2025). *Pengelolaan dana desa berbasis partisipasi masyarakat di desa lumban binanga*. 5(1), 330–334.

Purba, R. D., Gultom, P., Aldi, M. F., & Januarty, W. (2025). *Gudang Jurnal Pengabdian Masyarakat Mengenal Lebih Dekat Transaksi Saham Bagi Generasi Muda Untuk Siswa SMK Negeri 2 Rantau Utara*. 3, 201–205.

Rohmah, S. (n.d.). *Partisipasi Masyarakat Memoderasi Hubungan Transparansi Dan Akuntabilitas Terhadap Pengelolaan Dana Desa Dan Pembangunan Infrastruktur*. 16, 161–171.

Savitri, E., & Diyanto, V. (2025). *Tata Kelola Keuangan Dana Desa dan Tata Kelola Keuangan BUMDes Menuju Desa Mandiri*. 19(2), 122–132.