

Policy Paper

Evaluating Urban Village Fund Management: An Analysis of Planning, Budgeting, Implementation, Guidance, and Supervision

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Abstract

The management of urban village development is currently ineffective, as evidenced by deficiencies in planning, budgeting, implementation, development, and supervision. Additionally, there is a notable shortfall in the quality and quantity of human resources, compounded by inadequate involvement of regional technical officials in providing assistance and guidance. This policy paper aims to review, identify, analyze, and formulate policy recommendations to better integrate the roles of communities and community groups in urban village development. The study employed a normative qualitative approach, utilizing in-depth interviews with Village Heads and community group leaders who are directly involved in village activities and have relevant insights. Data were collected through interviews, empirical studies, and documentary analysis. The findings indicate that implementing activities related to urban village facility and infrastructure development, as well as community empowerment, is "less effective." Consequently, it is recommended that the Makassar City Mayor Regulation Number 28 of 2020 be revised to provide more detailed guidelines for community or community-group-based activity management.

Keywords: performance; management; and village funds.

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1. Introduction

Good governance aligns with the principles of regional autonomy implemented in Indonesia, which grant authority and discretion to regions for optimal management of their affairs. A village, or urban village, is defined as an area with specific territorial boundaries inhabited by a community. Within the framework of sustainable development, village development aims to empower the village community as a social organization, recognizing that human capital is crucial for successful development through community empowerment and social organizations; this approach aims to motivate sustainable natural resource management. Empowerment, in the context of community development, refers to the processes through which individuals, organizations, and communities gain control over their lives and related issues across economic, social, psychological, and political dimensions (Ani et al., 2017).

In Makassar City, the urban village fund management program has been in effect since 2019. According to Makassar Mayor Regulation Number 28 of 2020, this framework is intended to provide technical guidance for the development of urban village facilities and infrastructure and community empowerment. However, the regulation lacks detailed procedures and mechanisms for development, resulting in ineffective implementation of urban village facilities, infrastructure projects, and community empowerment activities.

An evaluation conducted by Bappeda (Regional Development Planning Agency) at the end of 2023 revealed that 30.70% of the 153 villages did not execute their planned activities, leading to a low budget implementation rate of 57.17% in 2023 (Makassar LRA-BPKAD Report, 2023)(Authors, 2023). Many villages have failed to utilize their urban village funds effectively, primarily due to problems such as inadequate adherence to planning, budgeting, implementation, development, and supervision stages; insufficient quality and quantity of human resources; and minimal involvement of regional technical officials. Other issues include the absence of standardized models and formats for planning and supervision, uneven distribution of human resources, limited skills among community group members, lack of understanding among Urban Village Heads and KPA (Budget User Authority) regarding self-management and inadequate support from district heads and technical SKPD (Regional Work Unit).

To address these issues and achieve development goals, this policy paper employs a descriptive and normative qualitative approach. The descriptive approach aims to present the issues accurately to aid decision-makers in understanding and addressing the highlighted problems. The normative approach provides recommendations to assist in decision-making and resolving policy challenges.

The objectives of this policy paper are to ensure that urban village development is executed effectively and efficiently through structured guidelines, equitable human resource distribution (including village officials and community groups), enhanced community participation, and improved coordination among stakeholders and technical regional apparatus. This paper aims to study, identify, analyze, and formulate policy recommendations for the performance of urban village facility and infrastructure development and community empowerment in Makassar City. The findings are intended to offer valuable insights and recommendations for decision-makers to enhance urban village development and community empowerment, emphasizing the need for policies that prioritize human resource involvement and stakeholder engagement in urban village development.

This paper also supports the notion presented by Amin & Saleh (2024), who argue that a human resource development strategy is essential for good governance. The participation of community groups and stakeholders is expected to provide a foundation for future research in this area.

2. Methods

This policy paper employs descriptive and normative qualitative approaches to address the identified problems and achieve the intended goals and objectives. The descriptive approach aims to present information accurately to enable decision-makers to understand and address the highlighted issues. The normative approach seeks to aid decision-making by offering recommendations designed to resolve policy problems (Colorafi & Evans, 2016).

Data were collected through (1) *in-depth interviews*, which were conducted with selected informants, including Urban Village Heads and community group leaders, to obtain clear and accurate data on various aspects of facility and infrastructure development and community empowerment in urban

villages; (2) *empirical study* to gather supporting secondary data and primary data obtained from interviews, and (3) *documentary study* to collect and analyze relevant documents, including written, pictorial, and electronic sources, to provide context and additional information pertinent to the study's issues.

3. Discussion and Analysis

3.1 Implementation of Village Facility and Infrastructure Development Activities and Community Empowerment

The Urban Village Fund Management in Makassar City has been implemented from 2019 to 2023. This program was established in accordance with the Regulation of the Minister of Home Affairs Number 130 of 2018 (Indonesia, 2018) and implemented through the Makassar City Mayor Regulation Number 28 of 2020 (Makassar City Government, 2020). The regulation covers the development of village facilities and infrastructure and community empowerment. It comprises seven chapters detailed in 22 articles and two attachments. The chapters address general provisions, activity regulation, budgeting, budget implementation, administration and accountability, guidance and supervision, and closing provisions. The attachments include the Budget Utilization Report formats and the Minutes of Handover of Goods.

Construction and maintenance activities funded through this program aim to enhance basic social services directly impacting the quality of life, including facilities for residential, transport, health, education, and cultural purposes. These regulations aim to ensure that fund management avoids maladministration and establishes effective and efficient management practices.

Development efforts should incorporate community aspirations related to infrastructure and adapt to local needs (Mahameru, 2021). Effective development is characterized by targeting specific needs while recognizing regional potentials, as each area has unique characteristics requiring tailored approaches.

Data collected reveals that implementing the Urban Village Fund Management Program, as outlined in Makassar City Mayor Regulation 28 of 2020, has not fully adhered to the planning, enforcement, implementation, construction, and comprehensive monitoring processes. This lack of adherence affects both community needs and the conditions of the urban village territory.

3.1.1 Planning

Planning for urban village fund management in Makassar City is conducted through the RKPD Development Planning Conference at the urban village level. This process is guided by the Circular Letter on Musrenbang (Regional Development Planning Conference) and coordinated using the SIPD-RI (Regional Development Information System of the Republic of Indonesia (Ministry of Home Affairs).

The planning process begins with Rembug Warga (Residents' Consultations) at RW (Neighborhood Association), also known as pre-Musrenbang, where community issues and solutions are discussed. These discussions address various topics such as security, environmental cleanliness, public health, disaster risk, environmental facilities, and poverty. A priority scale list (DSP) of community proposals is developed, categorized by urgency, and documented in the Minutes of the pre-Musrenbang Agreement signed by village officials, community representatives, and neighborhood heads.

Subsequently, Musrenbang at the urban village level is held; it is an annual deliberative forum to review and agree on development proposals from the pre-Musrenbang. These proposals are then forwarded to the district and city-level Musrenbang forums. The goals of Musrenbang at the urban village level are to (a) accommodate and discuss community needs from pre-Musrenbang, (b) agree on priority needs and issues for urban village budget allocation, and (c) determine which priorities will be forwarded to the district Musrenbang.

The output of Musrenbang at the urban village level includes a list of priority development activities for the upcoming year, aligned with urban village potentials and problems. These priorities guide the allocation of urban village funds to relevant sectoral or technical SKPDs.

Problems in the planning process include the following. *First*, delays due to the centralized SIPD information system affect the timely completion of planning documents. *Second*, the limited timeframe

for amendment planning—typically three months—can lead to rushed and incomplete budget proposals. *Third*, this situation is exacerbated by adverse weather conditions at the end of the year, impacting the physical work of the facility and infrastructure development. *Fourth*, the lack of standardized models and formats for planning contributes to these issues.

These steps are essential to address these challenges. First, the community must be encouraged to participate more actively in all stages of planning. *Second*, coordination must be improved to strengthen collaboration among stakeholders to avoid proposal overlaps and optimize resources. *Third*, budgets and manpower must be allocated more efficiently. *Fourth*, standardized models and formats for consistent planning must be developed and implemented. Effective village development planning is crucial for preparing comprehensive village development and activity plans (Nurhakim & Yudianto, 2018).

3.1.2 Budgeting

Urban village fund management, as part of APBD (Regional Revenue and Expenditure Budget), does not fully adhere to the Minister of Home Affairs Regulation Number 13 of 2006 regarding Regional Financial Management Guidelines (Minister of Home Affairs, 2006). Specifically, the SPP (Payment Request Letter) process for urban village funds involves only LS (Direct) and TU (Additional Fund) SPP, whereas the regulation outlines a more detailed process, including the submission of SPP to the budget user or their representative through PPK-SKPD (Financial Administration Officer of the Regional Work Unit).

After approval through the planning process, proposals are incorporated into the district work plan and detailed in the district SKPD Renja (Work Plan) policy. This is further articulated in RKA-DPA (Work Plan and Budget - Budget Implementation Document) during the budgeting process.

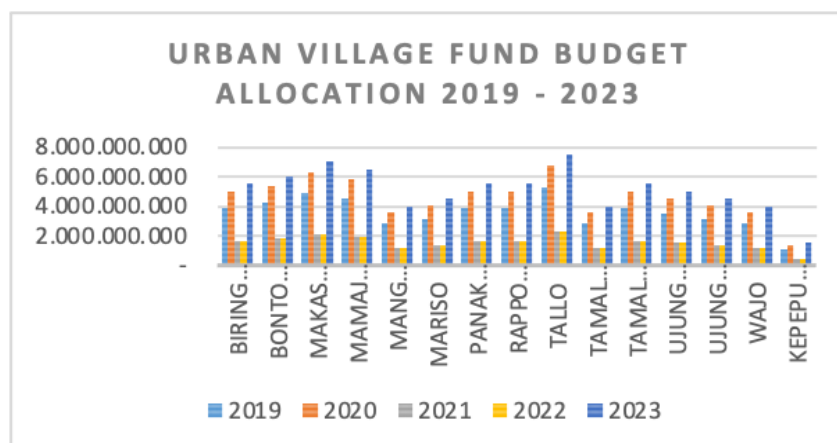


Figure 1. Makassar City Urban Village Fund Budget Allocation (2019 to 2023)
Source: Processed Data and Report on the Realization of the 2019–2023 District Budget

The allocation of Urban Village Funds increased from 2019 to 2023, though there were decreases in 2021 and 2022 due to budget refocusing for the COVID-19 pandemic response. The budget has since increased again in 2023.

3.1.3 Budget Implementation

According to Minister of Home Affairs Regulation Number 130 of 2018 and Makassar City Mayor Regulation Number 28 of 2020, urban village funds are designated for financing the development of urban village facilities and infrastructure and community empowerment initiatives. Activities for the construction and development of urban village facilities and infrastructure and community empowerment are determined through Musrenbang at the village level. Budget implementation for these activities involves participating in community groups and/or community organizations.

From 2019 to 2023, urban village facilities, infrastructure development, and community empowerment initiatives were carried out in Makassar City using DAK (General Allocation Funds). However, the effectiveness of these activities has varied across different urban villages. Figure 2 summarizes the budget implementation outcomes for urban village funds in Makassar City.

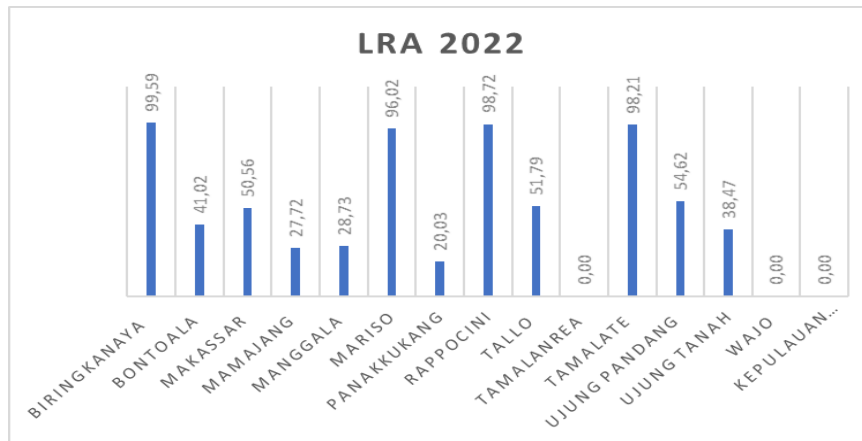


Figure 2. Budget Realization of Makassar City in 2022
 Source: Processed Data, Urban Village Fund Implementation Report, Bappeda 2023

In 2022, as depicted in Figure 2, three districts—Tamalanrea, Wajo, and Sangkarrang Islands—failed to carry out their designated activities. This resulted in 75 urban villages, or 49.02% of the total 153 urban villages in Makassar City, not achieving their intended village facilities, infrastructure development activities, and community empowerment goals.

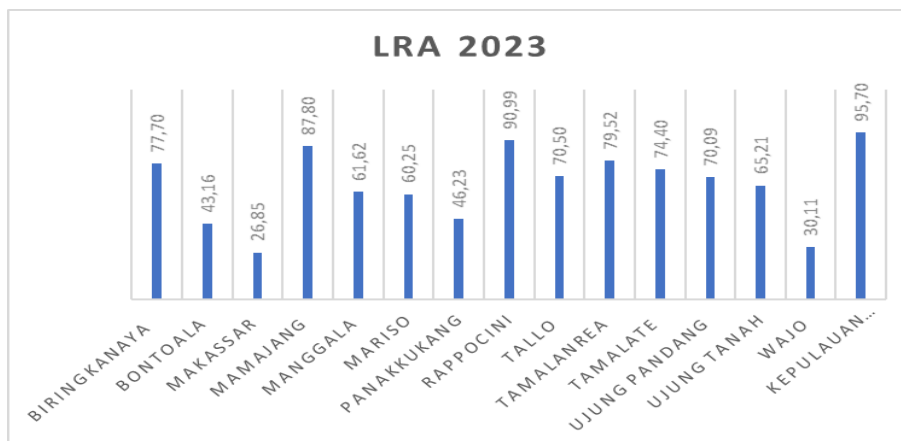


Figure 3. Budget Realization of Makassar City until the End of 2023
 Source: Processed Data, Urban Village Fund Implementation Report, Bappeda 2023

In 2023, while most urban villages successfully carried out their activities, several still fell short. Out of 153 urban villages in Makassar City, 56 did not fully execute their activities. The urban village with the lowest percentage of budget realization was Makassar, at 26.85%, while Rappocini almost completely allocated its funds. Figure 3 provides the detailed information.

3.1.4 Coaching and Supervision

Urban village heads are required to report on the implementation of facilities, infrastructure development, and community empowerment activities to the mayor through the district head. The mayor subsequently reports these activities to the minister through the governor, who is the representative of the central government.

The mayor is responsible for providing guidance and supervision for these activities, yet this oversight role can be delegated to the district head. The district inspectorate assists in this supervisory role. Guidance involves facilitation, consultation, education, training, and research and development in compliance with applicable laws and regulations. Supervision includes review, monitoring, evaluation, and examination, also in accordance with legal provisions.

Previous research in Pidie Regency shows that factors that support the role of district heads in village development include the ability of village officials to demonstrate personal courage, flexibility, and a strong work ethic (Sholahuddin & Shadana, 2018). These attributes are crucial for formulating quality public policies and effectively utilizing available funds. The comprehensive use of resources—both financial and material—reflects the village's rights and obligations. Successful village-based rural development in Pidie hinges on effective coordination between the sub-district administration and village heads (*Keuchik*). Another study confirms that the district inspectorate has endeavored to provide extensive guidance and oversight, ensuring adherence to relevant regulations and standards (Azmi et al., 2023).

3.2 Resources for Implementing Village Facilities and Infrastructure Development and Community Empowerment Activities

The quality of human resources (HR) is defined by their ability to fulfill assigned duties with adequate education, training, and experience. HR competence positively influences the performance of financial managers (Manurung & Mukti, 2023). HR is a critical organizational resource because creativity and initiative are fundamental to effective human behavior and actions (Iqbal, 2022). Proper management of HR is essential to maximize their contribution to achieving organizational goals (Warsito, 2009).

Table 3. Number of Civil Servants of the Urban Village Government in Makassar City in 2023

No	Positions	Number of Urban Villages	Ideal Numbers of Positions	Number of Positions Filled	Shortage	%	
						Filled	Unfilled
1	Heads of Urban Villages	153	153	142	-11	92.81	7.19
2	Secretary of Urban Village Offices	153	153	74	-79	48.37	51.63
3	Heads of Divisions at Urban Village Offices (ECHELON 4)	153	459	260	-199	56.64	43.36

Source: Results of Data Processing BKPSDM Makassar City 2023

Evaluating the availability and quality of Human Resources (HR), including employees and ASN (State Civil Officials), is crucial to assess the effectiveness and efficiency of urban village fund management activities. This evaluation involves examining two criteria: HR quality and quantity.

The quality of HR is measured by educational attainment and the type of education held by ASN in the urban village government. According to data from the BKPSDM for 2023, 18.31% of Urban Village Heads hold a Master's degree (S-2), while only 4.23% completed high school or equivalent education levels.

The quantity of HR is determined by the number of ASN positions in the village government and the gaps in filling these positions. As illustrated by the data in Table 4, there are significant gaps in position fulfillment within the Urban Village structure. Specifically, the position of Urban Village Head is only 82.91% filled, with a 7.19% vacancy rate across the 153 villages. For the position of Heads of Divisions at Urban Village Offices (Echelon 4), there are 459 required positions, but only 56.64% are filled, leaving a 43.36% gap.

Table 4. Educational Attainment of Personnel in Urban Village Government Positions in Makassar City, 2023

No	Positions	Educational Background					Educational Background in Percentage				
		SMA	D-III	D-IV	S-1	S-2	SMA	D-III	D-IV	S-1	S-2
1	Heads of Urban Villages	6	4	21	85	26	4.23	2.82	14.79	59.86	18.31
2	Secretary of Urban Village Offices	3	4	4	59	4	4.05	5.41	5.41	79.73	5.41
3	Heads of Divisions at Urban Village Offices (ECHELON 4)	24	14	4	201	17	9.23	5.38	1.54	77.31	6.54

Source: Results of Data Processing BKPSDM Makassar City 2023

This data highlights that while a considerable percentage of personnel have higher educational qualifications, substantial gaps in HR positions impact the overall effectiveness of urban village fund management. Addressing these gaps and improving HR quality and quantity is essential for enhancing the performance of urban village management activities.

According to Minister of Home Affairs Regulation No. 130/2018 and Makassar Mayor Regulation Number 28 of 2020, which govern the development of urban village facilities and infrastructure and community empowerment, Article 14 stipulates that the budget for these activities should involve community groups and/or community organizations.



Figure 4. Community Groups in Makassar City in 2023

Source: Data Processing of the Number of Community Groups in Urban Villages of Makassar City in 2023.

In 2023, only 74.51% of community groups in Makassar City were engaged in Urban Village Fund Management, which does not encompass all 153 urban villages in the city. Furthermore, community groups typically participate in non-physical community empowerment activities rather than in physical infrastructure projects. This highlights the need to enhance both the quantity and quality of human resources involved in these activities to ensure effective and efficient utilization of the budget and to improve the overall quality of the urban village environment.

Development is intrinsically linked to human activity, and the success of development efforts relies heavily on qualified human resources. Research indicates that skilled human resources play a crucial role in national development (Setyowati et al., 2023). To address globalization challenges, individuals must continually enhance their competencies, intelligence, and collaborative skills (Handayani Tyas & Naibaho, 2020).

Given the varying outcomes of fund management in Makassar City, further research is warranted to explore the factors influencing these outcomes. The success of the policies often hinges on resource availability and the level of participation from those involved in fund management. Detailed investigation

into equity fund management and its alignment with good governance principles is essential (Astawa et al., 2022).

3.3 Role and Institutional Involvement in the Implementation of Village Facilities and Infrastructure Development and Community Empowerment Activities

According to Minister of Home Affairs Regulation Number 130 of 2018 and Makassar City Mayor Regulation Number 28 of 2020 concerning the development of urban village facilities and infrastructure and community empowerment, the inspectorate mandates the supervision of urban village funds. However, these regulations do not provide detailed guidelines for the role of guidance and supervision. Consequently, the inspectorate's oversight activities have primarily involved routine monitoring of budget implementation, from planning through to execution, with a focus on administrative and documentation processes. This approach has proven inadequate due to the lack of specific indicators for the inspectorate's institutional role or APIP (Government Internal Supervisory Officials), which should guide and enhance their activities beyond mere supervision to include more proactive coaching efforts. To improve the effectiveness of the inspectorate, it is essential to strengthen their involvement in assurance activities, consulting and advisory roles, and anti-corruption measures.

The regulations also stipulate that the regional head, such as the mayor, has substantial authority over guidance and supervision. The regulations allow for delegating these responsibilities to SKPD to facilitate community groups and organizations in urban villages during the preparation, implementation, and supervision of self-management and self-help projects. Despite these provisions, the implementation has not been as effective as intended. This is largely due to the absence of a designated organization to provide clear, measurable assistance and the lack of operational support from the regulations for organizing these processes.

The roles of the Urban Village Head, the inspectorate, and the technical SKPD in implementing urban village facility and infrastructure development and community empowerment are evaluated based on the Rights and Obligations Framework. However, the effectiveness of these roles has been compromised by the lack of clear guidelines and effective organizational structures for assistance, guidance, and supervision. This has hindered the successful execution of urban village development and empowerment initiatives.

Previous research suggests that higher supervisory authorities should enhance their oversight functions to ensure compliance with regulations and effective inspections (Agboeze et al., 2021). In addition, institutions should play a more active role in supporting implementation, monitoring, and evaluation, and improved government relations and coordination are crucial for successful outcomes (Matlala & Motsepe, 2020).

3.4 Policy Analysis and Review of Urban Village Facilities and Infrastructure Development and Community Empowerment

Based on Makassar City Mayor Regulation Number 28 of 2020, which addresses the development of urban village facilities and infrastructure and community empowerment, it is crucial to analyze and review the policies implemented during the 2019–2023 period. This regulation aims to finance basic social services that directly enhance community quality of life and build community capacity by leveraging local potential and resources.

However, the expected outcomes have not been fully achieved. The challenges include (1) ineffective policy models, meaning that the existing policies are not effectively translated into operational practices on the ground; (2) human resource issues due to an uneven distribution of qualified personnel, including urban village officials and community groups, which impacts the successful implementation of activities; and (3) lack of structured support because regional officials responsible for supporting, mentoring, and supervising activities are not well-organized. Addressing these issues is essential for achieving the regulation's goals effectively and efficiently.

Table 5. Policy Analysis Review of Urban Village Facility and Infrastructure Development and Community Empowerment

NO	Problem Formulation	Policy Objective
1	The process is not running properly in accordance with the stages of planning, budgeting, implementation, guidance, and supervision of urban village facility and infrastructure development and community empowerment.	To encourage the achievement of development goals in urban villages to run well, effectively, and efficiently by presenting and providing standardized models and formats of implementation policies as operational guidelines for implementing activities in urban villages.
2	Low quality and quantity of human resources to support urban village facility and infrastructure development and community empowerment.	Encourage equalization of human resources and urban village employees, and increase the role of the community and community groups as pillars of development and community participation in the village.
3	Lack of involvement of technical regional officials in assisting the implementation of urban village facilities and infrastructure development and community empowerment.	Increase the active participation of the sub-district and other technical SKPD by organizing assistance, coaching, and supervision to support activities and make them run better, more effectively, and efficiently.

Source: Data Analysis, 2024.

Policy analysis incorporates various disciplinary perspectives to provide descriptive, evaluative, and/or prescriptive insights. According to Dunn's framework (Aldhila & Herawati, 2021), policy analysis must address three fundamental questions: (1) value, (2) facts, and (3) action. This analysis has been applied to the evaluation of urban village facilities and infrastructure development activities, and community empowerment initiatives, following a comprehensive approach that includes several evaluative stages.

Table 6. Evaluation of Village Facility and Infrastructure Development Activities and Community Empowerment in 2023.

No	District	Number of Neighborhoods	Realization (%) (LRA Year 2023)	RATIO (%)		Budget Effectiveness	Budget Efficiency
				Effectiveness	Efficiency		
1	Biringkanaya	11	77.70	82.90	90.98	Effective Enough	Less Efficient
2	Bontoala	12	43.16	38.49	85.05	Ineffective	Moderately Efficient
3	Makassar	14	26.85	25.46	82.44	Ineffective	Moderately Efficient
4	Mamajang	13	87.80	89.78	94.56	Effective Enough	Less Efficient
5	Manggala	8	61.62	58.74	81.76	Ineffective	Moderately Efficient
6	Mariso	9	60.25	62.75	89.23	Less Effective	Moderately Efficient
7	Panakkukang	11	46.23	43.32	82.71	Ineffective	Moderately Efficient
8	Rappocini	11	90.99	90.54	93.71	Effective	Less Efficient
9	Tallo	15	70.50	69.28	91.86	Less Effective	Less Efficient
10	Tamalanrea	8	79.52	83.03	93.84	Effective Enough	Less Efficient
11	Tamalate	11	74.40	79.57	91.64	Less Effective	Less Efficient

No	District	Number of Neighborhoods	Realization (%) (LRA Year 2023)	RATIO (%)		Budget Effectiveness	Budget Efficiency
				Effectiveness	Efficiency		
12	Ujung Pandang	10	70.09	71.48	39.49	Less Effective	Very Efficient
13	Ujung Tanah	9	65.21	64.67	88.13	Less Effective	Moderately Efficient
14	Wajo	8	30.11	34.08	80.24	Ineffective	Moderately Efficient
15	Kepulauan Sangkarrang	3	95.70	23.42	82.49	Ineffective	Moderately Efficient
Total & Average		153	65.34	61.17	84.54	Less Effective	Moderately Efficient

Source: Data Analysis, 2024

The results of evaluating urban village facility and infrastructure development activities and community empowerment for 2023 were derived through descriptive and normative approaches. The descriptive approach provides a factual presentation of the issues, enabling decision-makers to understand the challenges associated with the policy. In contrast, the normative approach offers recommendations to address these issues and facilitate decision-making. Additionally, Dunn's evaluative approach (Aldhila & Herawati, 2021) helps assess the outcomes of activities or programs.

The evaluation results indicate that the effectiveness of budget implementation is categorized as "less effective," with an effectiveness ratio of 61.17%. This ratio reflects the comparison between the actual realization of the Urban Village Empowerment Budget and the total budget allocated. Conversely, the efficiency ratio stands at 84.54%, categorized as "moderately efficient," representing the comparison between the expenditure on facilities and infrastructure development and the overall village empowerment budget.

These findings align with previous research by Selviyanti et al. (2023), which concluded that urban village budget management for community empowerment and infrastructure development remains suboptimal due to issues in planning, organizing, implementing, and monitoring. This is further supported by Ritonga (2024), who highlighted persistent problems in the planning, organization, execution, and oversight processes related to urban village fund management.

3.5 Formulation of Policy Alternatives and Policy Recommendations

Based on the discussion and analysis, alternative policy criteria are determined using Wiliam N. Dunn's evaluation framework, as referenced by (Aldhila & Herawati, 2021). Dunn's framework includes six indicators: (a) effectiveness, (b) efficiency, (c) adequacy, (d) equity, (e) responsiveness, and (f) accuracy. These criteria have been operationalized to address issues in the implementation of activities, resulting in a policy analysis employing an evaluation process, as outlined in Table 7.

Table 7. Operationalization Criteria for the Implementation of Urban Village Facility and Infrastructure Development Activities and Community Empowerment in Urban Villages in Makassar City 2019–2023

No	Criteria	Outcome/Policy Alternative
1	Effectiveness	<ul style="list-style-type: none"> Develop and implement models and technical guidelines for planning, budgeting, and supervising urban village facility and infrastructure development activities and community empowerment Enhance participation of SKPD, sub-districts, urban villages, and community groups in these processes
2	Efficiency	<ul style="list-style-type: none"> Equalize or fill urban village government positions to manage budgets effectively Increase community and group involvement in budget implementation and support for urban village facility and infrastructure development activities and community empowerment Optimize the capacity of urban village officials

No	Criteria	Outcome/Policy Alternative
3	Adequacy	<ul style="list-style-type: none"> • Address human resource needs for budget management and development activities. • Strengthen the supervisory role of sub-district heads and inspectorates • Create and disseminate a guideline pocketbook for implementation
4	Equity	<ul style="list-style-type: none"> • Ensure full community support and coordination for urban village projects • Provide coordination and consultation services for urban village organizers
5	Responsiveness	<ul style="list-style-type: none"> • Develop clear, operational budget implementation guidelines • Maximize the district's role in guidance and supervision with support from relevant SKPD • Encourage community involvement in evaluating urban village activities
6	Appropriateness	<ul style="list-style-type: none"> • Increase budget realization and improve implementation and supervision mechanisms • Enhance the role of human resources and organizations in planning and execution • Strengthen coaching and supervision

Source: Analysis, year 2024

To enhance the effectiveness and efficiency of urban village facilities infrastructure development and community empowerment, it is crucial to address the gaps identified in Makassar City Mayor Regulation Number 28 of 2020. This regulation has not fully operationalized detailed technical guidelines needed for effective implementation, including planning, budgeting, and supervision. Therefore, the following recommendations are proposed.

1. **Development of technical guidelines:** It is crucial to create detailed Technical Guidelines for Activity Implementation, including stages such as planning, budgeting, budget execution, guidance, and supervision. These guidelines ensure the systematic and proper execution of activities and play a significant role in guaranteeing that activities are carried out effectively and within the framework of established regulations.
2. **Delegation of authority:** The policy regarding the delegation of authority for implementation, guidance, and supervision is outlined in Makassar City Mayor Regulation Number 28 of 2020. However, its implementation has yet to be fully realized. Evaluations suggest that to enhance the effectiveness of activity execution, it is necessary to advance policies related to delegating authority to the District Head. This delegation facilitates monitoring and accountability, particularly in technical support and evaluation. Emphasizing authority delegation for guidance ensures that activities adhere to regulations and meet the third criterion of adequacy, the fifth criterion of responsiveness, and the sixth criterion of accuracy, thereby improving effectiveness and efficiency.
3. **Strengthening resource allocation:** The effective implementation of urban village activities and community empowerment relies heavily on the availability of resources. Makassar Mayor Regulation No. 28 of 2020 addresses the need for administration and technical officials. It is recommended that the allocation of urban village government officials and community group formation be balanced to enhance the execution of development projects. Addressing issues related to the quality and quantity of human resources is vital for achieving efficient and equitable outcomes, thus aligning with adequacy, equity, and accuracy criteria.
4. **Formation of implementation and assistance teams:** To improve control and effectiveness, it is proposed that an implementation and assistance team be formed responsible for planning, budgeting, execution, development, and supervision. This team will (a) enhance monitoring and evaluation by ensuring effective oversight and evaluation of field activities; (b) align with criteria for effectiveness, responsiveness, and accuracy to facilitate goal achievement in urban community development; and (c) utilize technical resources to support the implementation process with skilled technical staff, addressing efficiency and adequacy criteria.
5. **Collaboration with academic institutions:** For more targeted community empowerment, involving external stakeholders, including academic institutions, is important. This collaboration can provide valuable support through institutional cooperation, recruitment of experts, and participation in the implementation process. Engaging academic groups and universities will enhance the effectiveness and efficiency of community-based development activities, addressing criteria related to equality, responsiveness, and feasibility. This approach will contribute to the realization of community capacity and independence by leveraging academic expertise and research.

Conclusion

Implementing urban village facilities, infrastructure development, and community empowerment has faced challenges, including inadequate field guidelines and limited capacity among activity organizers. The analysis indicates that these efforts are currently “less effective”, with a community empowerment budget realization ratio of 61.17%.

To improve, further research should be conducted to explore the role of facilitators, including academic and professional experts, in supporting field activities. A more in-depth study can enhance the effectiveness and efficiency of urban village development and community empowerment efforts.

In conclusion, the success of implementing and administering government and development initiatives in urban villages depends significantly on collaborative efforts among various stakeholders. This collaboration should involve the urban village government, community empowerment institutions, sub-district administrations, regional government budget teams (TAPD), legal departments, cooperation units, goods and services procurement departments, and supervisory bodies. Establishing a coordinated forum for these entities is essential to ensure the effective execution and management of urban village projects and programs.

Recommendation

To optimize the implementation of urban village facilities and infrastructure development and community empowerment, it is essential to follow these recommendations: (1) revise Makassar City Mayor Regulation Number 28 of 2020 to include detailed implementation guidelines, (2) formulate policies to delegate authority and strengthen technical support, and (3) promote collaboration with universities and experienced practitioners to support community development efforts.

Limitation

This policy paper’s recommendations focus on improving the operationalization of activities outlined in Makassar City Mayor Regulation Number 28 of 2020. The recommendations aim to address the identified issues and enhance the effectiveness and efficiency of urban village development initiatives. The research is limited to evaluating the implementation processes of planning, budgeting, execution, and supervision as specified in the regulation.

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