

**Planning the Use of Village Funds in Village Food Security in the Balung  
Kulon Village Government, Jember Regency**

Arisona Ahmad, SE, M.SA., Ak

**Mohamad Nabil Tanzil Furqon**

*Study Program Public Sector Accounting*

*Majoring of Business*

**ABSTRACT**

*Village food security is one of the focuses of national development, strengthened through the policy of allocating 20% of Village Funds to support the village food security program as stipulated in the Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 3 of 2025. This study aims to explain the planning process for the use of Village Funds to support the implementation of the village food security program in Balung Kulon Village. The research method used is descriptive qualitative with data collection techniques through interviews, documentation, and literature studies. The results of the study indicate that the planned food security program covers three main sectors, namely agriculture, livestock, and fisheries, which have been mutually agreed upon through the Village Deliberation forum. In the process of identifying local village resources or potential, it is necessary to involve a team of experts or village assistants so that the identification process runs optimally and the results of the potential mapping are more comprehensive, accurate, and data-based and align with established regulations. In addition, community participation in village deliberations for planning the use of Village Funds for the village food security program in Balung Kulon Village is quite good. However, in the planning process for the use of Village Funds, there is still a need to increase community presence and involvement more evenly.*

**Keywords:** *Village Food Security, Village Funds, Planning for the Use of Village Funds*