

# **ANALYSIS OF SUSTAINABLE FOOD YARD (P2L) FUND MANAGEMENT FOR THE SUSTAINABILITY OF THE JAYA SARI FARMER WOMEN GROUP, CEMPAGA VILLAGE**

**Ketut Diah Amanda Prabawati**

Faculty of Economics, Ganesha University of Education, Indonesia  
(mandapra0903@gmail.com)

**I Gede Agus Pertama Yudiantara**

Faculty of Economics, Ganesha University of Education, Indonesia  
(agus.yudiantara@undiksha.ac.id)

## **ABSTRACT**

This study analyzes fund management and its impact on the sustainability of the Sustainable Food Yard (P2L) in the Jaya Sari Farmer Women Group, Cempaga Village. The P2L program is a community-based initiative to strengthen food security and household income through optimal use of yards. Using a qualitative approach with observation, interviews, and documentation, data were analyzed by reduction, presentation, and conclusion drawing. The group received Rp 50,000,000 in P2L funding, which was allocated almost entirely to production facilities and infrastructure, such as demonstration plot expansion, tractors, irrigation, and a 20 m<sup>2</sup> seedling house. However, there was no significant allocation for training, technical assistance, or product processing. Financial management is recorded manually in a simple cash in–cash out format, with accountability centralized in the core management and minimal member involvement. These findings indicate a gap between the intended objectives of fund utilization and the actual practices, leading to low transparency and limited sustainability. The study highlights the need for revising fund allocation policies, enhancing member capacity, and strengthening governance to improve accountability, participation, and organizational credibility.

**Keywords:** sustainable food yard (P2L), fund management sustainability, jaya sari farmer women group cempaga village

## INTRODUCTION

The Sustainable Food Yard Program (P2L) is one of the government's strategies to strengthen household food security. Through sustainable use of yards, this program not only increases food availability and access but also provides opportunities to increase family income. The government provides Rp 50,000,000 in financial assistance to Women Farmers' Groups (KWT) in various regions to support nursery activities, demonstration plot development, planting, and post-harvest management. Thus, P2L plays a strategic role in supporting food self-sufficiency and community empowerment (Renita et al., 2024).

One of the program recipients in 2023 is the Jaya Sari Women Farmers' Group (KWT) in Cempaga Village, Banjar District, Buleleng Regency. This KWT was selected because of its significant agricultural potential and its crucial role in empowering rural communities. The P2L funds received were used to build a nursery, develop demonstration plots, and purchase production inputs such as tractors and shade nets. The use of these funds demonstrates the group's commitment to implementing the program in accordance with government directives, particularly the Technical Instructions stipulated in Minister of Agriculture Regulation No. 08 of 2023.

However, fund management at the Jaya Sari Women's Group (KWT Jaya Sari) still faces serious challenges. The financial recording system is still manual and paper-based, making it vulnerable to losses, poor documentation, and potential recording errors. Financial reports are also limited to cash receipts and disbursements, without clear classifications for fixed capital, operational costs, or emergency fund reserves. This situation not only hinders transparency and accountability but can also erode trust among members in the long term.

This situation highlights a gap between regulations and practice. Minister of Agriculture Regulation No. 08 of 2023 actually emphasizes the importance of orderly, transparent, and accountable fund management. However, the limited educational background of most KWT Jaya Sari members and their lack of basic accounting training mean that the implementation of good corporate governance principles is suboptimal. A similar phenomenon has been found in other women's farmer groups (Firmansyah et al., 2024), confirming that accountability remains a major weakness in fund-based empowerment programs.

Based on these conditions, this study is crucial for analyzing the management of P2L funds in the Jaya Sari Women's Farmers Group (KWT Jaya Sari) and its implications for program sustainability. This study focuses on how funds are managed, the extent to which transparency and accountability principles are applied, and the obstacles that arise in the field. The novelty of this study lies in its focus on the accountability and sustainability of program funds, which have received little attention in P2L studies, which generally emphasize agricultural production achievements. Therefore, this study is expected to contribute to improving the governance of agricultural assistance funds at the community level.

## LITERATURE REVIEW

### Agency Theory

Agency theory describes the relationship between the owner of capital (principal) and the manager (agent). In this case, the owner gives the manager the authority to make the best decision (Amrulloh & Amalia, 2020). In the context of the management of funds for the Sustainable Food Yard Program (P2L) in the Jaya Sari Farmer Women Group (KWT), this theory is very relevant. KWT acts as the principal or

owner of funds, while the Chairman of the PKK Movement acts as an agent who is given the responsibility to manage P2L funds, especially reserve funds. To prevent conflicts of interest and information gaps, fund management must be clear and accountable. Thus, agency problems can be minimized, transparency increased, and funds can be managed sustainably according to program objectives.

### **Sustainable Food Yard (P2L)**

The Sustainable Food Yard Program (P2L) is a government program that involves the community to utilize yard land or vacant land. The goal is to provide a sustainable food source. This program supports the government's efforts to overcome stunting, build food reserves, and strengthen food security (Renita et al., 2024). The P2L program not only aims to meet the food and nutrition needs of families, but also has the potential to be developed into a source of income for households (Tama & Priyanti, 2022). Its implementation is based on a sustainable agriculture approach, the use of local wisdom, community empowerment, and market orientation. This program has two stages, namely growth and development, which are funded through the State Budget with a deconcentrating mechanism (Food Security Agency, 2021).

### **Fund Management**

Fund management is the process of planning, implementing, supervising, and evaluating the use of financial resources to achieve certain goals effectively and efficiently. The stages of fund management consist of three stages, namely the planning, implementation, and supervision process. This stage must be carried out properly in order to achieve goals that support the sustainability of the program or activity (Sari et al., 2015). Management in an organization must be carried out in an accountable manner because it concerns trust, transparency and responsibility for the use of funding sources. The principle of accountability is the basis for the basic trust of stakeholders and serves as a means to assess the financial performance of an organization (Arif & Basri, 2022).

### **Accountability**

There are several foundations in strengthening the financial accountability of an organization, namely:

#### *Transparency*

According to Government Regulation Number 24 of 2005, transparency refers to the open and honest delivery of financial information to the public on the basis that the public has the right to know thoroughly how the government manages the resources entrusted to it and its compliance with applicable regulations. More broadly, transparency also reflects the openness of an organization in providing information related to public resource management to all interested parties (Novitasari & Iswara, 2024). Transparency is one of the principles of good governance. This principle covers two main aspects, namely the government's openness in conveying information to the public and the public has the right to get this information (Suharyati, 2021).

#### *Liability*

Liability is a concept that demands accountability for actions. A person or organization is considered liable if it is willing to accept sanctions for mistakes and receive rewards for success. This concept helps determine whether an organization will receive consequences for its performance.

### *Controllability*

Controllability is a key concept in accountability. This concept is the basis for analyzing whether an organization has carried out its obligations correctly.

### *Responsibility*

This concept emphasizes that bureaucrats and organizations should be limited by laws, rules, and norms. Their responsibilities can be manifested in various forms, both formal and informal, as well as through standards and norms of behavior. With this standard, it is hoped that better behavior can be encouraged. This concept aims to answer whether an organization has complied with applicable rules or standards.

### *Responsiveness*

This concept emphasizes the importance of organizations to pay attention to and respond to the immediate needs and desires of their constituents, in accordance with the direction of elected officials. The goal is to find out if the organization has fulfilled those expectations, orders, or desires properly and correctly.

### **Organizational Sustainability**

Nowadays, the concept of organizational sustainability is increasingly important, especially for organizations that aim to empower the community. This concept includes not only economic, but also social and environmental aspects. For the Women Farmers Group (KWT), sustainability means the group's ability to continue to run and provide real benefits to its members and the surrounding community (Herdiansyah, 2019). To achieve sustainability for farmer women's groups, it is important to strengthen the capabilities of its members. Through various training and education programs, group members can improve their skills, such as good agricultural practices, financial management, and product marketing. External factors, such as government policies and market conditions, also affect the sustainability of the organization of farmer women's groups. Policies that support women's empowerment and sustainable agriculture can create conditions that support group growth. However, challenges such as climate change, commodity price fluctuations, and market competition must also be addressed with adaptive strategies. Therefore, farmer women groups need to continue to innovate and adapt to change. With a comprehensive and sustainable approach, these organizations can not only survive, but also thrive and contribute significantly to the economic and social development of their communities (Margayaningsih, 2021)

### **Reserve Fund**

A reserve fund is a fund set aside for a specific purpose, such as capital development or risk anticipation. These funds serve as an important financial buffer to maintain stability. For example, local governments use reserve funds to finance important infrastructure projects. Good management of reserve funds not only protects finances, but also supports the long-term growth and sustainability of the organization because it strengthens its capital structure (Depi, 2019)

## **METHOD, DATA, AND ANALYSIS**

### **Research Design and Location**

This research uses a qualitative design that aims to examine existing circumstances, phenomena, and facts and convey data in real terms. This approach uses triangulation (combined) data collection techniques, data analysis is inductive or qualitative and qualitative research results emphasize more meaning (Hardani et al., 2020). This research was conducted in Cempaga Village, Buleleng Regency which is included in the stunting list and has an active Women Farmer Group, namely KWT Jaya Sari.

### **Subjects and Objects of Research**

The object of this research is fund management which includes planning, implementation, supervision of the use of P2L funds by groups and their impact on the sustainability of the program. The subjects of this study are administrators and members of the Jaya Sari Women Farmers Group (KWT) in Cempaga Village.

### **Data Types and Sources**

The data used in this study are primary data and secondary data. Primary data is sourced from the results of interviews from informants while secondary data comes from literature studies from reading and literature.

### **Data Collection Methods**

Data collection is divided into 3 stages, namely : Observation is a technique of collecting data that directly observes a phenomenon or object being studied. In this study, observations were made to analyze the problem, understand the context and formulate questions about the Jaya Sari Farmer Women Group in Cempaga Village. The interview was conducted by conducting a question and answer session with the chairman of KWT, the Treasurer of KWT, the Chairman of the KWT Mobilizer, and the Cempaga Village Workshop. Documentation is a collection technique by utilizing written sources to obtain information relevant to the research. In addition, documentation serves as a secondary data source to support research.

### **Data Analysis Techniques**

The analysis technique used consists of 4 stages (Hardani et al., 2020), namely: a. Data reduction is an analysis process that involves simplification, grouping, focusing, eliminating irrelevant elements, and organizing data in such a way as to be able to draw final conclusions and diversify. Before reducing the data, a selection is made and the most relevant information is summarized with the aim of making it easier to analyse the information. Data presentation is the process of processing information obtained from observations, interviews, and documentation so that it is easy to understand and draw conclusions. In qualitative research, data is presented in the form of narrative or text. Data from the documentation is presented in the form of tables or charts to facilitate analysis. The process of presenting data is carried out in stages. Once the initial data is collected, the data will be refined through data collection and reduction which aims to produce a valid and structured narrative. Conclusion and Verification, The final stage of qualitative data analysis is the drawing of conclusions based on patterns in the data. These conclusions can be in the form of new findings or a deeper understanding of the research topic. To ensure accurate conclusions, researchers need to verify by reviewing the data. In qualitative research, concepts, categories,

and descriptions are developed based on events found during the data collection process in the field. Therefore, data collection and analysis run simultaneously and are interrelated, where analysis begins after the data is collected and continues throughout the research process. d. Data Validity

Data validity is a standard to ensure the correctness of data in research. Researchers have an obligation to ensure that the data collected is in accordance with the existing reality.

There are 4 criteria to ensure the validity of the data, namely; Trust, Distraction, Dependence, and Certainty (Hardani et al., 2020).

## **RESULT AND DISCUSSION**

The Sustainable Food Yard Program (P2L) is one of the national strategies to strengthen food security through the optimization of yards as a source of household food. In Cempaga Village, Banjar District, Buleleng Regency, the Jaya Sari Women Farmers Group (KWT) is one of the beneficiaries of the P2L program. Fund management is carried out by the group management in an open and systematic manner. Based on the results of an interview with the chairman of KWT, Ni Made Sukiasih, the P2L funds received by KWT Jaya Sari amounting to RP 50,000,000 were used for agricultural management in Cempaga village. The initial allocation of funds is focused on the empowerment of yard land for the provision of healthy and sustainable food. The assistance funds received by the group are not used haphazardly, but are allocated in a planned manner, mainly for the improvement of demonstration plots, the purchase of tractors, and other agricultural facilities as quoted in the following interview.

"We use the money we receive for the Sustainable Food Yard to improve the demonstration plot. We rebuilt the beds for vegetable growing and the chili and tomato plantations that the team developed. The use of money is also used to replace damaged paranet roofs, and repair irrigation water lines sometimes."

Until now, the expansion of the KWT Jaya Sari demonstration plot has increased to an area of 500 m<sup>2</sup> and in it a permanent seedling house of 20 m<sup>2</sup> has been built. In the demonstration plot, various types of horticultural plants are planted and grow very well, such as large chilies, tomatoes, cucumbers, purple eggplants, and chilli peppers.

The Sustainable Food Yard (P2L) program at KWT Jaya Sari is basically carried out by following the general flow that has been determined by the program, namely the management of funds in stages in three main parts: procurement of production facilities, training, and business evaluation and development. However, the reality on the ground shows that the budget received by the group mostly only covers aspects of production or infrastructure. Specifically, the funds received by KWT Jaya Sari are focused almost entirely on production only. In other words, no special budget allocation is given for the implementation of intensive training and ongoing technical assistance. This was conveyed directly by the chairman of KWT Jaya Sari; "All the funds we received were indeed used up for production only. For now, there is no part for training to see that our members can still farm well. For the allocation of crop processing, we provide the funds"

At the basic training stage, the realization of the budget is still minimal for intensive mentoring activities and advanced training. This has an impact on the suboptimal understanding of members in

business management, product processing, and marketing strategies. The lack of technical assistance and the lack of frequency of training are factors that hinder the sustainability of P2L programs in many regions, including in the aspect of downstreaming agricultural products to processed products (Fauzi et al., 2022). The allocation of sustainability funds should encourage groups to start small business units based on crops, such as the production of chili sauce, eggplant chips, or tomato juice. However, the observation results show that processing activities are still not optimal, there is only processing cassava chips due to limited energy.

The management of the Sustainable Food Yard Program (P2L) funds at KWT Jaya Sari is carried out independently by the group's core management, especially the treasurer and chairman. Manual financial recording system. However, from a technical perspective, the recording has not followed simple accounting principles such as journal recording, account sharing, or monthly report reconciliation. This is due to the limited educational background of most of the members, the majority of whom are elementary school (SD) and junior high school (SMP) graduates. As a result, the recording process is still cash in and cash out only, without an adequate classification between fixed capital, operational expenditure, and indirect costs. This was conveyed directly by the chairman of KWT Jaya Sari directly as follows.

"We have indeed used Excel to record, but only write down the money in and out. I don't know how to make a more complete report yet. But to calculate profit from income, we can still do it."

This condition is also found in many other groups of farmer women. According to Anna & Said, in 2023, many rural women's farmer groups will still experience limitations in financial recording and reporting due to low levels of education and lack of access to basic financial management training. Without adequate assistance, they are vulnerable to administrative errors and difficulty in compiling accountability reports to relevant agencies. In this case, KWT Jaya Sari is responsible to the Buleleng Regency Agriculture Office.

Good fund management needs to pay attention to accountability in accordance with GCG (Good Corporate Governance) principles. This GCG principle aims to ensure that an organization is able to manage the organization in a transparent, accountable, responsible, independent and fair manner so that it is able to increase the value of the organization. Good organizational management in accordance with GCG benefits all parties because the organization is able to fulfill the rights of stakeholders (shareholders, employees, customers, business partners and the community) (Rahmadan & Marlina, 2025). Based on this principle, KWT Jaya Sari's accountability and financial reporting reports are only by the core management and have not involved KWT members.

This was conveyed directly by the chairman of KWT Jaya Sari directly as follows.

"The report on the accountability of activities and finances is only carried out by this management from KWT Jaya Sari, we do not involve other KWT members in this reporting"

Based on the results of the interview, KWT Jaya Sari has not fulfilled the principle of accountability in running an organization. Therefore, it is necessary to study and train to always involve KTW membership in reporting on activity and financial accountability reports related to KWT itself.

## CONCLUSION

The funds received by the group are used in a planned manner for various agricultural needs, including demonstration land improvements, tractor purchases, and other production facilities. Ideally, the funds should also be allocated for training, evaluation, and business development. However, in reality, most of the budget received by farmer groups is only focused on production aspects or facilities and infrastructure. In particular, KWT Jaya Sari receives funds that are almost entirely used for production. Thus, there is no special budget for intensive training and continuous technical assistance. This limitation has an impact on agricultural product processing activities that are not optimal, where observations only show the production of cassava chips due to limited manpower. In addition, accountability reports and financial statements are only prepared by the core management and have not involved all KWT members.

## IMPLICATION/LIMITATION AND SUGGESTIONS

The results of this study show that there is a gap between the ideal allocation of aid funds and the reality on the ground. The funds obtained need to be allocated for training and business development which is only dominated by the procurement of production facilities. So the main implication of this research is the limitation of innovation and capacity building of group members, as seen from the lack of variety of processed products produced by KWT Jaya Sari. The core management centered financial reporting model also indicates low transparency and member participation, which has the potential to hinder the group's sustainability and accountability. Therefore, the revision of the fund allocation policy, increasing member capacity, strengthening group governance and integrated assistance by KWT Jaya Sari is needed to increase the accountability, credibility and transparency of an organization.

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