

Implementation of Village Fund Allocation Utilization Program in Improving Community Empowerment (Case Study in Baribis Village of Cigasong District of Majalengka Regency, Indonesia)

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Abstract

This research is an effort to explain the implementation of the policy of using village funds sourced from village funds, allocation of village funds, and government assistance. The village fund is expected to positively impact village development or community welfare efforts in Baribis Village. However, village funds are still not enough to create welfare for the community. This study aims to get an overview of the implementation of the village funds utilization policy in the Baribis Village government. In addition, to find out what steps the Baribis Village Government takes to utilize village funds. The method used in this research is a qualitative research method based on its object using a normative approach. The collection techniques used are primary data obtained from interviews and secondary data obtained from village documents, books, journals, scientific papers. The study results showed that the implementation of village funds in the Village Government of Baribis Cigasong District of Majalengka Regency was carried out through the implementation and evaluation stages and good management carried out by the Baribis Village Government.

Keywords

village fund; policy implementation; evaluation



I. Introduction

The village is an essential element in the Unitary States of the Republic of Indonesia (NKRI) because the village is the forerunner of the formation of political and governmental communities in Indonesia. The situation is contained in article 18 of the 1945 Constitution that the division of the territory over large and small areas, with the form of the composition of the government, is established into law by looking at and remembering the basis of the consultative assembly in the session of state government and the rights of origin in the area that is It's extraordinary. The term village etymologically comes from the Sanskrit word self-reliance, an independent and autonomous region, place, or part. By definition, the village can be interpreted as the unity of the community and taking care of the interests of the local community based on the origins, local customs that are recognized and respected in the NKRI System of Government (Syafudin, 2010, pp. 4–6).

Villages already existed before the Dutch East Indies entered Indonesia; Cornelis Van Vollenhoven, in his book "Staatsrecht Overzee," said that before the Dutch entered Indonesia, there had been villages called "institutions of community and government arrangements such as village unity, kingdoms, and even republics. The republics in question are a democratic government that attaches importance to the welfare of the people, which is original and autonomous based on the local community's customs and cultural value system (Syafudin, 2010, pp. 2–3).

At the state level of Indonesia, the village government is the lowest layer of Government that directly confronts the community to organize an effective government and make good development planning following the conditions and needs of the community by involving the participation of the village community. The above village understanding places the village as a government organization that politically has specific authority to take care of and organize its citizens or communities. With this position, the village has a vital role in supporting the success of the National Government at large. The village becomes the vanguard in achieving the success of all affairs and programs from the Government. The arrangement on villages in Law No. 22 of 1999 stipulated in Articles 1 and Articles 93-111 reads, "Village is defined as a unitary legal community that has the authority to regulate and take care of the interests of the local community based on local origins and customs recognized in the government system and located in district areas."

Then in its authority, the village has the right to exercise authority that includes existing authority based on the right of origin of the village, the authority that by applicable laws and regulations has not been implemented by the local and the government, and the task of assistance from the Provincial Government and the District Government. Law No. 22 of 1999 during the reform gave the right to the village to regulate and take care of the community's interests at the village level. But in its duties and policies, the village must still be under the supervision of the district government (B.N. Marbun, 2006, pp. 103–105).

Law No. 22 of 1999 on local government is considered incompatible with the development of circumstances, state regulations and demands for the implementation of regional autonomy so that it is refined into Law No. 32 of 2004, and re-digested into Law No. 6 of 2014 on villages "which explains that villages have the right of the origin and traditional rights in regulating and managing the interests of local communities and playing a role in realizing the ideals of Independence under the Constitution of the Republic of Indonesia of 1945". Where the arrangements on villages are strengthened again with Government Regulation of the Republic of Indonesia (PPRI) Number 43 of 2014.

The village's existence is juridically formally recognized in Law No. 6 of 2014 on Local Government and Government Regulation No. 43 of 2014 on villages. Based on this provision, the village is given the understanding as a unitary legal community that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and traditional rights that are recognized and respected in the system of the Unitary State Government of the Republic of Indonesia.

The above understanding of the village places the village as a government organization that politically has certain authority to take care of and regulate its citizens or communities. With this position, the village has a very important role in supporting the success of the national government at large (Mirayansi & Fiansi, 2020). Based on the provisions of article 33 of Government Regulation No. 43 of 2014, the village is granted authority that includes:

1. Authority based on the right of origin;
2. Local authority on the scale of the village;
3. Authority assigned by the government, provincial government, or district/city local government; and
4. Other authority assigned by the government, provincial government, or district/city local government following the provisions of the laws and regulations.

The source of village income based on article 71 paragraph (2) described in article 72 of Law No. 6 of 2014 consists of:

1. The Village's Original Income consists of village business results, asset results, self-help and participation, cooperation, and other legitimate villages' original income.
2. Allocation of State Revenue and Expenditure Budget;
3. Part of the local tax proceeds and district/city levy;
4. Allocation of village funds that are part of the balance fund received by the Regency / City;
5. Financial assistance from Provincial Revenue and Spending Budget and District/City Revenue and Spending Budget
6. Non-binding grants and donations from third parties; and
7. Other legitimate village income.

Chapter VI on Village Finance and Wealth paragraph 2 in Government Regulation No. 43 of 2014 that the government will allocate village funds in the state budget every budget year for villages transferred through the District / City APBD. In addition, the district/city government allocates in the ADD Regency/city APBD every budget year at least 10% of the balance funds received by districts/cities in the APBD after deducting special allocation funds (DAK). The allocation of village funds to improve the implementation of village government in carrying out government services, development, and community following its authority (Wastuti, 2017), in addition to improving the ability of community institutions in the village in planning, implementing and controlling development in a participatory manner following its potential (Ruru et al., 2017).

Village fund allocation can also increase income equality, employment opportunities, and opportunities for rural communities and in the framework of the development of socio-economic activities of the community (Rachma et al., 2019) and encourage increased participation of self-help cooperation community (Siregar et al., 2020). Majalengka Regency is one of the existing autonomous regions in West Java that has implemented the principles of regional autonomy by trying to optimize the village's potential for the implementation of welfare and prosperity. The basic form of the Majalengka Regency in helping and increasing the participation of the village government is by continuously trying to increase the allocation of funds to the village. In addition, the Majalengka district government provides Village Fund Allocation (ADD), which is structured based on fair and equitable principles while still adjusting to the needs of the village and the budget owned by the district government.

Village Fund Allocation or ADD is the part of village finance obtained from the Regional Tax Revenue Sharing and Part of the Central and Regional Financial Balance Fund received by the district. According to the Regulation of the Minister of Home Affairs No. 37 of 2007 on Village Financial Management Guidelines in Article 18 that the Allocation of Village Funds comes from the District / City Budget sourced from the Central and Regional Financial Balance Fund received by the Regency / City for the Village at least 10% (Ompi, 2012).

This is as research conducted by (Nurhakim & Yudianto, 2018; Rahmawati, 2021; Taufiqurokhman, 2018), who researched the management of village funds for the benefit of community welfare, as well as research that will be conducted focused on the study of village fund management which was reviewed based on the effectiveness of village fund management to improve community empowerment.

Empowerment of the village community is an effort to improve the standard of living and the welfare of the village community through the determination of policies, programs, and activities that follow the essence of the problems and priorities of the needs of the village community. This empowerment emphasizes the process of giving or outsourcing some power, power, or ability to society to become a more empowered individual.

Empowerment is also a process of stimulating, encouraging, or motivating individuals to have the ability or help to determine what is their choice.

The excellent management of village funds (DD) to finance the empowerment of rural communities will create a prosperous community and improve its economy independently (Afrianita, 2019; Fadhal et al., 2021; Sudaryati & Heriningsih, 2019). The empowerment program carried out to deal with poverty in Baribis Village is community empowerment in the economic field aimed at the poor and the general community of the village, which is expected by the empowerment program the community will become more independent and prosperous.

II. Review of Literature

2.1 Review of Public Policy Implementation

Policy implementation is a crucial stage in the public policy process. A policy program must be implemented to impact or achieve the desired goal. Implementation studies are a study of policy studies that lead to implementing a policy. According to Udoji in (Agustino, 2008, p. 140), a policy is essential and may even be more critical than policymaking. Policies will only be a dream or a good plan stored neatly in the archive if not implemented. Van Meter and Van Horn (Winarno, 2005, p. 149) define implementation as actions taken by governmental or private individuals or groups to achieve the goals set out in previous policy decisions.

The success of policy implementation can be measured or seen from the process and achievement of the final results goals, namely the achievement or absence of the goals to be achieved. This is not much different from what Grindle said in (Agustino, 2008, p. 139) that the measurement of implementation success could be seen from the process, by questioning whether the implementation of the program following the predetermined is looking at the action program of individual projects and secondly whether the program objectives are achieved.

2.2 Policy Evaluation

Evaluation is a link of the public policy process, James P. Lester and Joseph Stewart explain that policy evaluation is aimed at looking at the causes of the failure of a policy or to find out whether the public policy has been carried out to achieve the impact that James P. Lester & Joseph Stewart, in (Winarno, 2005, p. 23). So that policy evaluation has the task of determining what consequences a policy has by describing the impact and assessing the success or failure of a policy based on predefined standards or criteria.

According to Briant & White in (Wibawa, 1994, p. 63), policy evaluation should essentially explain the extent to which public policy and its implementation approach the goal. Understanding the policy evaluation put forward by Briant & White above, directing the assessment of policy evaluation can be done at the implementation stage, and implementation can be assessed the extent of the impact and consequences generated. Meanwhile, Rossi & Freeman put forward an evaluation: Evaluations are conducted to answer a variety of questions of related to that we have listed as the three focus of evaluation research: program conceptualization and design, program implementation (Monitoring and accountability) and program utility (impact and efficiency assessments).

Understanding evaluation by Rossi & Freeman informs that program evaluation must answer several questions in evaluation research: design and conceptualization of the program, program implementation (monitoring and accountability), and program usability (impact and efficiency). Furthermore, according to Rossi & Freeman in (Wibawa, 1994, p.

63), researchers must determine values based on specific criteria to evaluate a program. In other words, the essential thing in making policy evaluations is the availability of goals and criteria. Goals formulate goals to be achieved in a policy, and both expressed globally and in numbers. While the criteria ensure that the goals are set before they can be achieved and fulfilled satisfactorily.

In identifying the different evaluations, objectives can be seen how a program is judged to be failed by a device or instrument criteria. On the other side is considered successful by other criteria Suharyanto, in (Budianto, 2006). According to (Wibawa, 1994, pp. 13–14), evaluation aims to provide policymakers with information about how their programs are going and show what factors can be manipulated to achieve better results, to then provide new policy alternatives or just another way of implementation.

Based on the evaluation explanation by Samodra Wibawa above, information obtained from policy evaluation can improve the current program and can even provide information on factors that can be manipulated. Evaluation results can be used to avoid programs that harm the community and determine the program's sustainability in the future. If the program evaluation results show that there are things that need to be changed in the program, then decision-makers should take it seriously. This means that they must have new ideas to improve the program to avoid failure and achieve the desired goal.

2.3 Village Fund (DD)

Village Funds are funds sourced from the State Budget that are intended for villages that are transferred through the District/city budget and used to fund the implementation of government, implementation of development, community development, and community empowerment (in PP Number 43/2014 on Implementation Regulation of Law No. 6/2014 on Villages). The philosophy of village funds is to improve the welfare and equitable development of villages through improving public services in the village, advancing the village economy, overcoming development gaps between villages, and strengthening village communities as subjects of development.

Village Funds that are now rolled out every year to all villages in their use must be well managed (Ibrahim, 2019) and can be accounted for (Savitri et al., 2019; Yunita & Christianingrum, 2018). Financial accountability is an essential dimension in finance, including the Village Fund Accountability reminds that villages that used to carry out development only get limited financial assistance. The management is still straightforward, but after the village fund policy is implemented, it gets a significant budget allocation, and its management is carried out independently. The use of Village Funds has two areas that are prioritized and must be carried out, namely the field of Village Development (Haeranah, 2020; Susanto et al., 2021) and Village Community Empowerment (Ayustia & Hapsari, 2018), both of which became the priority of village activities, budgets and expenditures agreed and decided through village deliberations.

Law No. 6 of 2014 is felt to be a reasonable hope for the village. The existence of this law became the legal basis of the recognition of the village as an autonomous region itself, in conjunction with fiscal decentralization, which is the main of the enactment of the law, which is related to 10% of funds from the state budget for villages throughout Indonesia, where each village will receive approximately 1 billion funds per year. The budget division is almost uniform, around 1 billion, even though the government's management capacity is very diverse (this will be anticipated through fiscal decentralization rules that regulate the size of village budgets based on their needs and ability to manage through government regulations.

Village funds are managed in an orderly manner, obedient to the provisions of the laws and regulations, efficient, economic, effective, transparent, and responsible with due regard to the sense of justice and decency, and prioritize the local community's interests. The government budgets the Village Fund nationally in the state budget every year. Village Funds as sourced from Government spending by effectively village-based programs evenly and equitably. Village Funds as referred to in Article 5 of Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds Sourced From State Revenue and Expenditure Budget are transferred through district/city APBD to be further transferred APBDesa.

Village Funds of each district/city are allocated based on multiplication between the amount in each district/city and the average Village Fund of each province. The average village fund of each province as referred to in paragraph (1) is allocated based on the number of villages in the province concerned as well as the number of residents of districts/cities, the area of districts/cities, the poverty rate of districts/cities, and the level of geographical difficulties of districts/cities in the province concerned. Based on the amount of Village Funds per district/city as referred to in Article 11 paragraph (8) of Government Regulation of the Republic of Indonesia Number 60 of 2014 concerning Village Funds Sourced From State Revenue and Expenditure Budget, the regent/mayor sets the number of Village Funds for each village in his region.

III. Research Method

Research methods serve as the main guideline in researching an essential reference. Researchers use qualitative approaches as a reference for their research. When viewed from its explanation, this research is classified as descriptive research, so this study uses qualitative descriptive methods. Researchers certainly try to find information that leads to their research to get more specific data. In using this qualitative method, researchers also act as human instruments or as tools for collecting data. In addition, researchers also get thought assistance from the village. Parties who know the utilization of village fund allocation (ADD) in the village located in Baribis Village cigasong subdistrict. Parties who know about the allocation of village funds. The data source in this study was the subject from which these data were retrieved. An informant is a person who provides information about everything related to the research.

IV. Result and Discussion

4.1 Implementation of Village Fund Use Policy in Baribis Village Government

According to Law No. 6 of 2014 on Villages, village funds are funds allocated in the state budget, earmarked for villages, and used to finance government implementation, development implementation, community development, and community empowerment. Village funds are intended to improve public services in the village, alleviate poverty, advance the village economy, and address the development gap between villages, as for the direction and policy of village funds in 2019.

First, increase the budget ceiling of village funds. It is estimated that village funds in 2019 will increase from Rp75 trillion to Rp80 trillion. Second, improve the formulation of village fund allocation while still paying attention to aspects of equality and justice. Third, optimize the utilization of village funds in several village priority activities, namely 3-5 activities. Fourth, continue the cash-intensive scheme in the use of village funds to develop infrastructure or physical facilities and infrastructure. Fifth, increase the utilization of

village funds for community empowerment. Sixth, improving the village economy by optimizing Village Owned Enterprises' role (BUMDes), creating superior village products, and providing easy access to capital. Seventh, increase accountability for implementing village funds through a distribution policy based on implementation performance. Eighth, the synergy of village development through a pattern of partnership with the business world. Ninth, strengthening the monitoring and evaluation of the implementation of village fund policies, human resource capacity of village devices, coordination, consolidation, and synergy from the central government, local government, sub-district to the village. The calculation of village funds in 2019 should refer to article 72, paragraph 2 of the Village Law, i.e., village funds are calculated based on the number of villages and allocated about population, poverty rate, area, and level of geographical difficulty. The Village Fund 2019 should not be contrary to the mandate and spirit of the Village Law.

There are two other important notes. First, the issue of disbursing village funds in 2019 should be two stages only to facilitate the village apparatus in the use, absorption, and reporting. Second, ask the government not to prioritize corporate functions in BUMDes because it will turn off the local wisdom of the village. Instead, the government should encourage the principle of recognition or recognition and subsidiarity in the management of BUMDes. At the village level, the implementation of village fund policy is regulated in the general guidelines for the implementation of the use of village funds in Permendesa PDPTT No. 11 of 2019 on Priority use of Village Funds in 2020 Article 12, that priority use of Village Funds for village development programs and activities as referred to in Article 5 to Article 11 listed in Annex I and Annex II which is an integral part of the Village Minister Regulation PDPTT Number 11 of 2019 on Priority Use of Village Funds in 2020.

In addition to technical instructions of village regulations (Pardes), Baribis is also needed as a guideline for the Baribis village government to implement a policy following the vision and mission of the village Baribis. In addition to being implemented or applied to the target of activities in the form of implementation of RAB made at the identification stage that is following the community's needs for village development correctly and in its management can be implemented optimally by the baribis village government. This implementation stage explained in the discussion, namely regarding the use of village funds from 2017 to 2019, as follows:

Table 1. Village Fund Income (in Rupiah)

No.	Year	Village Fund
1	2017	1.520.438.400,00
2	2018	-
3	2019	1.894.146.300,00

Source: Baribis Village, 2020

Based on the table above, it can be explained that the amount of village fund income that Baribis Village receives each year is not the same and has increased. The amount of village fund receipts is adjusted for the tax revenue and other legitimate income received by the government in each current year. As for the number of funds received from 2017 to 2019 amounting to Rp 1,946,862,300 The use of village funds received by Baribis village is as follows:

Table 2. Village Fund Revenue Allocation in 2017 (in Rupiah)

No.	Description	2017
	Employee & Oprasional Shopping	261,639,000
1	Siltap shopping & Allowances	140,450,600
2	Institutional oprasional spending	90,238,400
3	Office operating shopping	30.950.000
	Field of Village Development	350,020,000
1	Baribis road description	60,109,000
2	Repair of bekong irrigation canals	14,480,000
3	Construction of sakaluyu	100,000,000
4	Asphalt of the southern ring road of Baribis village	77,988,000
5	Construction of footpaths	81,853,000
6	Culvert manufacturing	9,570,000
7	Repair of Kartini- Kamsani road channel	6,020,000

Source: Baribis Village, 2020

Based on the table above, in 2017, the utilization of village funds is more heavily placed on physical development and is used in roads, irrigation, and sewer lines amounting to Rp. 350,020,000, then utilization for non-physical such as institutional strengthening (LPM), strengthening Family Welfare Development (PKK), strengthening cadet coral, cooperative costs, institutional operations, office operations, and income expenditures (siltap) spending and allowances amounting to Rp. 261,639,000.

Table 3. Village Fund Allocation in 2019 (in Rupiah)

No.	Description	2019
	Employee & Operational Shopping	484,358,300
1	Fixed Income Spending & Allowance	307,072,200
2	Institutional operating spending	115,200,000
3	Office operating shopping	62,085,000
	Field of Village Development	1,286,768,000
1	Construction of integrated service post building (Posyandu) in sukaluyu	81,469,400
2	Concrete rebates & Baribis-lewikidang Street	642,085,600
3	Workmanship (Hotmix) jln western circle	365,452,000
4	The development of unlivable housing units	30,000,000
5	Drainage construction	56,165,000
6	Renovation of Village Office	1,108,000
	Field of Community Empowerment	123,020,000

Source: Baribis Village, 2020

Based on table 3 that in 2019 the utilization of village funds is more heavily based on physical development as well as used in building construction, rutilahu, rehab and drainage amounting to Rp. 1,286,768,000, then utilization for employee and operational expenditures of Rp. 484,358,300 and community empowerment fields of Rp. 123,020,000.

In 2019, there was an increase in village funds sourced from village funds, allocation of village funds, and government assistance. This is because there is an increase in development activities in Baribis Village, especially in physical development and community empowerment. From managing and utilizing village funds, in general, village funds sourced from village funds, village funds allocation, and government assistance can be received and appropriately utilized by the village community of Baribis. However, the amount of funds is still limited but has been able to accelerate the development of the village.

Most of the people in Baribis village said that the village fund policy from 2017 to 2019 in Baribis village was felt to be transparent, participatory, and democratic, based on those implemented in Village Development Planning Conference (*Musrenbang*). According to the village Baribis, building a village is a need for villagers that will continue. This can be seen from the many community proposals submitted every year in *Musrenbang* Village. Community participation in Baribis village is given for problem-solving and controlling the running of the existing government in Baribis village.

During this time, the participation of the Baribis village community was awakened by a high sense of togetherness and family, cultivating the values of togetherness and cooperation. Like when a citizen experiences a disaster, then relatives and neighbors flock to help ease the burden of the affected residents; without being asked so much in the management of village funds, there is a cooperation process between the local community and the Baribis village government in determining the priority of village development that will create welfare for the community (Interview with the Head of Baribis Village, August 18, 2020).

Utilization of Village Funds, which is called the financial balance of village districts, becomes part of village reception such as in Baribis village, all village receipts and expenditures are further decided in village regulations (*Perdes*) on village revenue and spending budget (*APBDesa*). Based on article 100 PP 43 of 2014, the percentage of Village Expenditure in *APBDesa* covers 70% to fund the cost of organizing the village government, the implementation of village development, village community development, village development implementation, village community development, and village community empowerment. While 30% to fund fixed income and village head allowances, village government operations, BPD allowances and operations, Neighborhood association (RT) and Get along with the Citizens (*RW*) incentives (Interview with Village Secretary Baribis, August 20, 2020).

Although the benefits of the Village Fund are widely felt for the independence of Baribis village, there are still some records of obstacles and challenges ahead. The obstacles felt in the village of Baribis are in the readiness of the village government apparatus. This new experience is recognized by all parties who still need time to learn how to manage independent development in the village. Differences in in-flight hours cause the ability gap between district and village government apparatus, which is still an obstacle to the implementation of village funds. This is the problem that most often occurs, so that it becomes a weak point for the smooth disbursement of funds and accountability to the village head. Although there are weaknesses in the village government Baribis will still be the village government baribis trying to provide the best in the management of village funds.

4.2 Evaluation of Village Fund Policy in Baribis Village government

Evaluation is carried out during the processor when the results of the implementation of the Village Fund policy. The results of the supervision of village funds in 2017-2019 conducted by the inspectorate of majalengka regency explained that in the village of Baribis cigasong subdistrict experienced success it can be seen from the results of supervision as follows; namely, the community knows about the existence of Village Funds, increasing community participation in Village Musrenbang, the community can feel the benefits of village fund development (Audit Report on The Implementation of Local Government, The village of Baribis).

The existence of assistance funds for the baribis village government positively impacts village development or village community welfare efforts in general. The existence of the Village Fund has contributed to the strengthening of the village revenue and spending budget so that the development activities that have been set out in village development planning according to the village development work plan (RKPD) although not entirely at least mainly can be realized (Interview with Villagers). Baribis Village, August 24, 2020). The village government baribis Village Fund allocated in 2017-2019 is very helpful for the implementation of the village government. Another impact is:

1. Support the provision of funds for the procurement of village facilities and infrastructure
2. institutional strengthening of villages (*BPD, LPM, PKK, and Karang Taruna*)
3. Increase village independence in the implementation of development

From 2017-2019, the use of ADD in Baribis village is more emphasized on village government development, institutional strengthening, development of village government facilities and infrastructure because this is the first year of the decline of Village Fund funds baribis village government. While development in improving the village community's economic facilities and infrastructure and improving the village community's economy has not been implemented, this is due to the limited and delay in the funds received. So, in this case, the baribis village government prioritizes first the community's needs that are considered essential. That way, the community will gradually feel development and welfare (Interview with The Village Chief Baribis, August 18, 2020).

The allocation of Village Funds from 2017-2019 was carried out by allocating following the needs of the community at that time and following the results of village deliberations (*Musrenbang*) where the results were realized and in Letter of Accountability (SPJ) kan to create a realization of responsible and transparent village work, and at this evaluation stage was implemented through a Letter of Accountability to the Majalengka district government. According to the village secretary, the process of realizing development carried out through the Village Fund can be implemented well by the baribis village government, especially towards the construction of village offices that are very useful and needed by the village government with the aim of more easily serving the community and realizing the welfare of the community, gradually physical and non-physical development in baribis village from 2017-2019 has at least increased (Interview with residents of Baribis Village, August 24, 2020).

However, the baribis village government must further optimize the village funds received from the central government to the village, lest the utilization or implementation not follow existing regulations. Because if not utilized optimally will reduce the funds received in the following year. And if there is a misuse of these funds, the apparatus concerned will be entangled in corruption laws.

IV. Conclusion

Implementing the village fund policy in the baribis village government has been following established procedures. In the distribution of village heads in consult with the community, then their use is prioritized in primary needs such as employee spending and operations, the field of village development focused on the physical aspect, and the field of empowerment and community development. The Baribis village government in reporting funds received from the central government is transparent by attaching allocating funds within one year in places of apparatus that the community can know.

From the discussion on the implementation of the village fund policy, it is expected to add scientific insight into its implementation. In addition, the public can find out about the source of funds and the utilization of the budget obtained. The budget obtained by the village is sourced from the Regency / City APBD sourced from the central and regional financial balance funds received by the district/city government for the village at least 10% after deducting the Special Allocation Fund (DAK). Improving the quality of the village apparatus must take precedence. To have readiness when finding new things related to village development planning, it is intended that activities that have been planned through the results of deliberations can be carried out correctly as expected. Communication between the village government and the central government is further enhanced so that funds from the central government go down on time and activities that have been planned, carried out on time.

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