
IMPLEMENTATION OF VILLAGE FUND ALLOCATION POLICY IN INDONESIA

Irwan Waris

Universitas Tadulako, Palu, Sulawesi Tengah, Indonesia
Email: irwanwaris@yahoo.co.id

ABSTRACT

KEYWORDS

Policy, Implementation,
Village Fund Allocation

This study aims to determine and describe the Implementation of Loli Channel Village Fund Allocation, Banawa District, Donggala Regency, Central Sulawesi Province, Indonesia. The type of research conducted is descriptive qualitative. The informants in this study revealed 5 people. ensure that informants are carried out using a purposive method. This type of data uses primary and secondary data. The data analysis used is Miles and Huberman, namely data reduction, data presentation, and conclusion. The theory used is Edward III's theory which consists of 4 (four) aspects, namely: Communication, resources, attitudes, and employee structure. Based on the research results, show that first, from the aspect of communication it has not been running effectively, where the delivery of communication has not gone well. Second, from the aspect of resources, it has not been supported by adequate human resources in terms of work quality, as well is a lack of technical understanding of the implementing apparatus regarding Village Fund Allocation. Third, in the Disposition aspect, there are still some things that are not appropriate and have not been running properly. Fourth, from the aspect of the bureaucratic structure, there is no standard operating procedure (SOP) regarding the management process and accountability for Village Fund Allocation. Thus, the researcher concludes that the implementation of the Loli Channel Village Fund Allocation policy, Banawa District, Donggala Regency has not run as expected.

INTRODUCTION

This research was conducted in Loli Channel Village, Banawa District, Donggala Regency, Central Sulawesi Province, Indonesia.

Law No. 6 of 2014 Article 1 concerning Villages states that the Village Fund Allocation is a balancing fund received by a district/city in the district or city regional revenue and expenditure budget after deducting the Special Allocation Fund. Village development is the main task of the central government and local government which has become homework until now. Through the principle of decentralization, the central government gives authority to local governments to develop their regions and allows local governments to establish policies to carry out government affairs which are the authority of the regions to pay attention to village development in their regions (Abdoellah & Rusfiana, 2016).

To realize orderly village financial management and budgetary discipline, the management of village funds must comply with the law, must be in the right amount, on time, and must comply with existing procedures, all activities funded by the Village Fund Allocation are planned, implemented and evaluated openly with involving all elements of the community in the village, where all activities must be accountable

administratively, technically and legally. Allocation of Village Fund for each village by taking into account the permanent income needs of the Village Head and Village Apparatus, the number of Village residents, the poverty rate, the area of the Village, and the level of geographical difficulty of the village (Anderson, 2014).

The Regent's Regulation concerning the Allocation of Village Funds as the last one is contained in the Donggala Regent's Regulation No. 2 of 2020 concerning Procedures for Allocating Village Fund Allocations. In the regulation, it is explained that the allocation of the Village Fund, which is commonly referred to as the Village Fund Allocation, is a manifestation and fulfillment of the Village's right to carry out its autonomy so that it grows and develops following the growth of the village itself, based on diversity, participation, original autonomy, democratization, and community empowerment. This is in line with the objectives of granting Village Fund Allocations, which include:

1. Improving the administration of village government in carrying out government, development, and community services following their authority.
2. Improving the capacity of community institutions in the village in planning, implementing, and controlling development in a participatory manner following their potential.
3. Increase income distribution, job opportunities, and business opportunities for rural communities as well as in the context of developing community socio-economic activities.
4. Encouraging increased participation in community self-help mutual assistance.

Based on the Regulation of the Regent of Donggala Regency No. 2 of 2020 concerning the Allocation of Village Funds, details of the use of the Village Fund Allocation are 30% for the village government which is used for operational costs, allowances, official travel costs from the village government. Meanwhile, 70% of the use of the Village Fund Allocation is for community empowerment and strengthening the capacity of the Village Government. From the details of the use of the Village Fund Allocation, it is necessary to have good management from the village government so that its implementation can be following the goals and objectives of the Village Fund Allocation. The Village Fund Allocation Manager in the village is the Village Head, the Technical Implementer of Village Financial Management, and the Village Treasurer is expected to understand and understand the management of Village Fund Allocation. In the process of managing the Village Fund Allocation in Loli Channel Village, Banawa Subdistrict, Donggala Regency, there are assumptions from the community that the management of village fund allocation cannot be carried out by the village government and its apparatus.

The implementation of the allocation of village funds in Loli Channel Village, Banawa District, Donggala Regency still has problems. Regarding the management of village fund allocation from the aspect of human resources, qualified people (qualified) in the fields of administration and management are needed to carry out existing government functions. Loli Channel Village Apparatus if viewed from the aspect of quality and quantity, the resources owned by the village government are still not very good because the current Loli Channel Village apparatus is 11 people and of that number, only 2 people have participated in the socialization or explanation regarding the allocation of village funds (VFA) so that this results in communication errors in the implementation of village programs.

Based on the initial observations made by researchers that the Loli Channel Village apparatus as the implementer of the implementation of village fund allocation (VFA) must understand what their duties and responsibilities are in making effective use of village funds but the fact is that the Loli Channel Village Government apparatus is not good at understanding what is the responsibility and are not able to carry out the best use of village funds. For example, in the settlement of accounts, villages are often late in making reports and accountable for the use of village fund allocations. The Village Government must complete an accountability report for the use of village fund allocations 3 months after the funds are disbursed and received. Village delays in completing accountability for the use of Fund Allocations can result in the disbursement of Village Fund Allocations. The village government's indiscipline in completing the Village Fund Allocation accountability will certainly hamper the implementation of the village government.

Loli Channel Village, South Banawa District, Donggala Regency has very serious problems where the allocation of the Village Fund Budget or VFA has not been carried out effectively and efficiently both in planning, adequacy in budget details, equity, to accuracy. In the allocation of these funds, there is a planning discrepancy with existing regulations, such as planning in the form of village development planning deliberation, not involving the community in general, even though we know that village development planning deliberation becomes a forum for the community to convey all aspirations and general needs of the community, regarding the accuracy of budget targets allocated to village funds in Loli Channel village.

Whereas in the Regent's regulation number 2 of 2020 concerning the allocation of village funds, it is explained that the development plan for village fund allocation assistance is discussed with the Village Consultative Body, Village Apparatus, RW Chair, and RT Chair. However, in reality, the List of Proposed Activity Plans is mostly compiled by the Village Head and Village Apparatus without listening to the aspirations of the community, this also shows the lack of communication from the Village Fund Allocation management organization with the community. Management, allocations that are contrary to regulations will get poor results, especially the management and allocation of Village Funds do not involve the community in planning and budgeting, resulting in plans that are not following community needs that are comprehensive and on target. consistent but the implementation of village fund allocations (VFA) in Loli Channel Village has not been consistent according to what has been planned and still requires an explanation from the village government leadership who implements the village development program. From the aspect of village facilities and infrastructure, which are still minimal, it can result in disruption of services for village communities who deal in village offices.

Based on observations made by researchers that the implementation of the Village Fund Allocation (VFA) program in Loli Channel Village, Banawa District, several problems must be immediately repaired by the Village Head, including the relatively low ability of community institutions in the village in planning, implementing and developing the village. according to the potential possessed by Loli Channel Village, the lack of good administration in terms of accountability for the implementation of activities sourced from the allocation of village funds, and the low human resources in the village resulted in the disruption of services to the Loli Channel Village community.

Indications of problems in implementing the Village Fund Allocation Policy in Loli Channel Village, Banawa District, Donggala Regency need to be encouraged by

clarity, both from the aspect of communication, resources, disposition of implementers, and bureaucratic structure as expressed by (Edward III, 1980) (Tachjan, 2006), because The implementation of the Village Fund Budget program in Loli Channel Village, Banawa District, Donggala Regency needs to be assessed and measured to find out how effective it is, namely whether the program has achieved the goals and objectives as designed by the local government of Donggala Regency

METHOD RESEARCH

The research is used as the basis for research design to obtain data, this study uses a qualitative research type. Descriptive research type is research that describes what is happening at this time. In it, there is an effort to describe, record, analyze and interpret the conditions that are currently happening or exist. So this study aims to obtain information about the current state, and see the relationship between the existing variables (Arikunto & Praktek, 2001).

In qualitative research, the description of the argument against the phenomenon of the research study is more about the use of words to describe an event. The data used in this qualitative approach is in the form of an event. The data used in this qualitative approach are in the form of words rather than numbers (Miles & Huberman, 1994) saying that qualitative data is the best in the context of qualitative analysis, identified with descriptions and explanations related to the local context.

According to Miles and Huberman, the Qualitative Method is a research procedure that produces descriptive data in the form of written or oral sentences from people and actors that can be observed. Thus, in this case, researchers should not isolate individuals or organizations into variables or hypotheses, but need to view them as part of a whole. Qualitative research is more suitable for informal situations in collecting data, that qualitative research is rooted in a scientific background as a whole, relies on humans as research tools, utilizes qualitative methods, conducts data inductively, directs its research objectives to efforts to find theories from the basics, is descriptive, more concerned with the process than the results, limiting the study to focus, has a set of criteria to check the validity of the data, the research design is tentative, and the research results are agreed upon by both parties: the researcher and the research subject. (Moleong, 2019)

Thus, in descriptive qualitative research based on inductive logic of thinking, a researcher needs to better understand social phenomena empirically in the field (field research). In this context, this research is not only based on the logic of factual social phenomena, but rather on the level of in-depth understanding (verstehen) of social phenomena in society. To further dive into this study. This research is directly related informally to the socio-cultural approach to informants.

The research location determined by the researcher was in Loli Channel Village, Banawa District, Donggala Regency. To measure the level of success of policy implementation, (Edward III, 1980) (Subarsa, 2006) and (Winarno, 2012) win suggests that four factors influence the success or failure of a public policy implementation that need attention, namely communication, sources of power, disposition, and disposition and bureaucratic structure with the following explanation:

Communication, this first factor is very important because a program can only be implemented properly if the program is clearly understood by the implementers. This concerns the process of delivering information and transmission, clarity of information, and consistency of information conveyed. To see the relationship between

communication with the implementation process can be seen from the smooth aspect of the process of sending orders and program implementers from policymakers to program implementers. Besides that, it can also be seen the dimension of clarity (clarity). This clarity here implies that there is a specification of what is achieved by the implementers and how to achieve it.

RESULTS AND DISCUSSION

A Brief History of Siboang Village

The history of Loli Channel Village was formerly part of the Loli Oge Village area. However, over time Loli Channel Village finally stood alone. In the past, the name of Loli Channel Village was "SOURA" which means PONDOK. However, by mutual agreement between community leaders, traditional leaders, and residents, the name of the village which used to be "SOURA" was changed to LOLI SALURAN, which was inaugurated by the Regent of Donggala Drs.H.Habir Ponulele M.M in 2008. After the expansion and separation from Loli Oge Village which is now Loli Channel Village, the first leader of Loli Channel Village was held by Sumbiring Lahonti from 2008 to 2013.

Loli Channel Village is one of the nine villages in the Banawa sub-district, with an area of 26,487 km², consisting of (Three) Hamlets. The implementation of autonomy for the village will force the village government to manage, regulate and organize its household, as well as increase the burden of village responsibilities and obligations, however, the administration of the government must still be accounted for. The accountability in question includes accountability in managing village finances. For now, the general obstacle felt by most villages is related to the management of village finances (Van Meter & Van Horn, 1975).

The village financial management system managed by the village government includes the collection and accountability mechanism referring to Law Number 23 of 2014 on Regional Government which explains the Financial Balance between the Central Government and Regional Government. The regulation explains that development funding carried out by local governments, including village governments, adheres to the money follows function principle, which means that funding follows government functions which are the obligations and responsibilities of each level of government.

The transfer of funds becomes important to maintain/guarantee the achievement of minimum public service standards (Simanjuntak et al., 2001). The consequence of this statement is that decentralization of authority must be accompanied by fiscal decentralization. The realization of the implementation of fiscal decentralization in the regions resulted in the existence of a financial balance fund between districts and villages which is better known as the Village Fund Allocation (VFA). In the current government system, the village has a strategic role in assisting local governments in the process of governance, including development. All of this is done as a real step for the local government to support the implementation of regional autonomy in its territory.

Donggala Regency is one of the autonomous regions that has implemented the principles of regional autonomy by trying to optimize the potential of the village for the implementation of clean governance. The real manifestation of Donggala Regency in assisting and increasing the participation of the village government is to continue to increase the allocation of funds to villages that can take care of their household affairs. Implementation of Village Fund Budget management starts from the provisions in

Donggala Regent Regulation Number 2 of 2020 Chapter III Article 3, Villages must prepare:

1. Planning: activity plans are carried out in an orderly manner and must be known by all levels of society easily and openly
2. Implementation: the implementation of the Village Fund Allocation must be completed in December of the current budget year.
3. The distribution of funds must be directly VFA-dressed to the manager/beneficiary
4. Reporting: if until the end of December it has not been completed or has not reached 100% and there are remaining funds, then the remaining funds are returned to the regional treasury.

Accountability: All activities must be accountable both technically and administratively. Based on these provisions, especially in point b, it is very clear that the management of the Village Fund Budget must be carried out openly through village meetings and the results are stated in a Village Regulation (Pardes). This provision shows the commitment of stakeholders/decision makers that VFA management must comply with good governance principles that must be implemented by actors and village communities.

To find out the implementation of the Village Fund Allocation Management Policy in Loli Channel Village, Banawa District, Donggala Regency, the author uses the Edward III theory approach, which sees the implementation of a policy based on 4 dimensions, namely Communication, Resources, Disposition, and Bureaucratic Structure.

Communication Dimension

Research on the aspect of the Communication Dimension is focused on discussing the socialization aspect of a policy, with the idea that socialization in the element of a policy is the transmission, or process of delivering information related to the mechanism, goals, and objectives of the policy, by knowing the intent of these goals. Then the implementer (policy manager), as well as the target (policy recipient) will understand, and by understanding, the policy can be implemented.

The success of communication is also determined by three indicators, namely the delivery of information, clarity of information, and consistency of information. These indicators are related to each other. Submission of information will be carried out properly if previously there was a good communication process from the Regent of Donggala as a policy maker to the implementing apparatus of the policy.

Socialization efforts related to the policy, it is hoped that the public can find out information from the policy following the reality that has been found by the community or the allocation of village funds, with the stipulation of the policy, it can minimize previous problems and reduce problems that will occur or are currently happening, after implementation. If it is running, it is the government's task to evaluate the policy.

The implementation of the policy on Village Fund Allocation The government of Loli Channel Village, Banawa District must be able to disseminate information to the community regarding the implementation of development work programs and community empowerment. The government is required to be able to socialize the regulation which is intended to encourage the development of village autonomy to help finance the administration of village governance and carry out development activities and community empowerment.

The communication carried out by the Loli Channel Village Apparatus has been carried out well but is still not optimal, because the village apparatus only conveys this to community representatives who participate in the village fund allocation program deliberation, while people who are not involved in the village fund allocation deliberation do not know about the village fund allocation program. This can be seen from the results of interviews with researchers with the people of Loli Channel Village that there are still many who do not know this.

The last indicator in communication is the consistency in conveying information from both the Village Head and the implementing apparatus. Consistent is meant here, namely, the information conveyed is clear, precise, accurate, and does not change. Changing information will affect policy implementation

The intensity of socialization of the Village Fund Budget policy is still lacking because the socialization is only carried out at the Regency level which is VFAressed to the Village Head, BPD, LPMD, and the Chair of the Village PKK Mobilization Team, while there is no socialization from the Village Head to other community members. As for the clarity of information, the results of the study revealed that the provisions in the technical guidelines for the Village Fund Budget have been accepted by the implementers. Likewise, there is message consistency, meaning that there are no conflicting policy messages between one policy command and another.

Human Resources

The Village Fund Allocation hereinafter referred to as (VFA) is a manifestation of the fulfillment of the village's right to exercise its autonomy so that it grows and develops following the growth of the village itself. Village Fund Allocation is a direct assistance fund allocated to the Village Government used to finance the salaries of the village government and village officials and improve community service facilities, village institutions, and infrastructure that are needed and prioritized by the community. Regent Regulation Number 17 of 2015, concerning Guidelines for Village Financial Management explains the direction of using VFA so that it is based on a village-level priority scale which is the result of village development planning deliberation, therefore it should not be divided equally among hamlets/RW/RT. The implementation of the Village Fund Budget must be reported by the Village Implementation Team in stages to the District Level Facilitation Team and the Regency Level Facilitation Team. A good accountability system that is responsible requires the existence of clear factors and procedures so that the principle of accountability can be implemented.

Based on the results of research in the field, regarding the supporting resources in implementing the implementation of regional regulations regarding the allocation of village funds to improve the administration of village government in carrying out government, development, and community services following their authority, it is still said to be not optimal enough. The first is in terms of apparatus resources in terms of the quality of the apparatus in the implementation of this regional regulation policy is still lacking. Because the apparatus is the main driver in the implementation of a policy. Second, the information is still not conveyed properly to the public, there are still obstacles in obtaining information, and the lack of information results in miscommunication between the apparatus and the apparatus and the apparatus and the community. And most importantly, the facilities and infrastructure that need to be VFAed and repaired.

The implementation of the Village Fund Allocation cannot be said to be fully realized. In terms of facilities, there are still many things that need to be improved and VFAed so that the implementation of the regional regulations regarding the allocation of village funds can run according to the objectives contained in the regional regulations in Loli Channel village.

Disposition Dimension

Edward III in (Winarno, 2012) suggests a tendency or disposition is one of the factors that have important consequences for effective policy implementation. Tendencies or dispositions are one of the factors that have important consequences for effective policy implementation. If the implementers have a positive tendency or attitude or support for the implementation of the policy, there is a high possibility that the implementation of the policy will be carried out following the initial decision. On the other hand, if the implementers have a negative attitude or refuse to implement the policy because of a conflict of interest, the implementation of the policy will face serious obstacles.

The forms of refusal can take various forms, as stated regarding the zone of indifference where policy implementers through their discretion in a subtle way impede policy implementation by ignoring, delaying, and other inhibitory actions. The attitude of acceptance or rejection of policy-implementing agents greatly affects the success or failure of public policy implementation. This is very likely to happen because the policies implemented are not the result of the formulation of residents who are well acquainted with the problems and problems they feel. However, public policies are usually top-down, where it is possible that decision-makers do not know or even touch the needs, desires, or problems that must be resolved (Wibawa, 1994).

Support from the Regent of Donggala as a policy maker as well as support from the Head of the Banawa Subdistrict and the Head of Loli Channel Village as leaders, greatly affect the implementation of policies and programs carried out by the relevant apparatus in achieving the objectives of the program, namely Improving the administration of village government in carrying out government, development and community services following with effective and efficient authority. The form of support from the leadership of the relevant Village Head here is placing policies and programs as the top priority, placing the implementing apparatus with the community who support the implementation of the program, and paying attention to the balance of regions, religions, and characteristics of the apparatus, because it can also affect the implementation of policies (Lasswell, 1972).

Based on the results of research in the field, the attitude of the implementing apparatus, namely the village government is good enough in carrying out the implementation of the Regional Regulation on Village Fund Allocation. For indicators of the response of the implementer to the village fund allocation policy, it shows that there are good and running effective criteria for the quality of empowerment and utilization of the attitude of implementing the allocation policy and village. The response to the Village Fund Budget policy shows a positive response from the implementer, this is important so that activities can run well, especially in the stages of the activity implementation process (Dunn, 2015).

Dimension of Organizational Structure

The bureaucratic structure is one of the important factors that must be owned by an institution to carry out its duties. The bureaucratic structure can also be said as an organizational structure in which there is a division of authority and responsibility following the provisions that exist in an institution (Mustopadidjaja, 2002).

The successful implementation of the Donggala Regent Regulation No. 2 of 2020 concerning Procedures for Allocating Village Fund Allocations in Loli Channel Village is also influenced by the existing bureaucratic structure. The policy implementing apparatus, namely the Village Government implementing its policies and programs, has an organizational structure that regulates it and is guided by the applicable rules and regulations, which are determined by their respective positions.

The Loli Channel Village Head in carrying out his duties is assisted by his apparatus in each position at the Loli Channel Village Office, the following is the organizational structure owned by the Loli Channel Village Government. Based on the results of interviews conducted by researchers with the informants above, it can be concluded that the VFA implementers have not divided tasks, so LPMD and the Village Apparatus do not understand their duties and authorities in the implementation of VFA. shows that there is no division of tasks according to the duties and authorities of the implementer so that there are implementers of activities who carry out more than one task, especially in completing activities and completing VFA activity responsibilities.

This causes overlapping work between implementers which results in delays in the completion and accountability of Village Fund Budget activities. Thus, the division of tasks from the aspect of the bureaucratic structure is still lacking. This happens because of the lack of understanding of the implementers about the duties and authorities of the Village Fund Budget manager and the lack of understanding of the duties and functions of each. Thus, coordination between implementers from the aspect of the bureaucratic structure is still lacking. Based on the results of the research, the implementation of policies in improving the implementation of village government from the aspect of the bureaucratic structure has not been effective.

CONCLUSION

Based on the research results, which have been explained in the previous discussion, it can be concluded: Implementation of the Village Fund Allocation Management Policy in Loli Channel Village, Banawa District, Donggala Regency, is not going well. Because, the resource dimension can be concluded that human resources in quantity and formal education are quite dense, but the ability and responsiveness of implementers to utilize the available resources are still lacking, while the resources for supporting facilities funded from village income are also still lacking. So the resource aspect in village governance in Loli Channel is less effective.

Implementation of the village fund allocation policy in Loli Channel, these two aspects become very important in the success of the policy. If communication is carried out properly, the policy message will be easily understood by policy implementers. Likewise, adequate resources will make it easier for policy implementers to complete tasks according to the authority given. The attitude of the implementer becomes an important aspect of implementing the policy. with the support of the attitude of the implementer, it shows a sense of belonging to the program provided, making it easier for the implementer to encourage community participation. Likewise with the

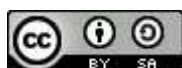
bureaucratic structure. With a clear organizational structure, the division of tasks between program implementers will work well.

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