



IMPLEMENTATION OF THE VILLAGE FUND ALLOCATION (ADD) POLICY IN SUPPORTING THE DEVELOPMENT OF SIKUI VILLAGE, TEWEH BARU DISTRICT, NORTH BARITO DISTRICT

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Abstract

Implementation of the Village Fund Allocation (ADD) Policy has a significant impact on village development. This study shows the importance of understanding how village fund allocation is implemented, especially in the context of Sikui Village, Tewehe Baru District, North Barito Regency. This research aims to reveal the practice of implementing village fund allocation (ADD) in Sikui Village, Tewehe Baru District, North Barito Regency. The research method used is qualitative with reflective analysis of documents found in the field. This research was carried out in Sikui Village, Tewehe Tengah District, using data collection techniques through observation, interviews and documentation. The research results show that ADD implementation still tends to be dominated by village and sub-district elites, especially directly elected village heads. Village funds are allocated in accordance with the village head's political wishes to ensure the success of his leadership, especially in infrastructure development. Even though village development deliberations are part of village fund allocation, research results show that these deliberations are often just a formality. Village development proposals are still included in the minutes as part of the successful goals of the village head's vision and mission. The village social assistance management model under the Ministry of Village Development is also seen as top up planning, so synergy in implementing village fund allocation needs to be improved.

Keywords: Policy Implementation, Village Fund Allocation, Supporting Village Development.

INTRODUCTION

Village Government in Indonesia is the leading layer of the government system, being the spearhead in providing government services, development, community development and community empowerment (Sinurat & Sumanti, 2016; Nofriansyah, 2018; Paru et al., 2019). Especially in rural areas, strengthening village government and community participation is very important to achieve shared prosperity (Amalia & Syawie, 2015; Arifin, 2018; Soleh, 2017). The village government is responsible for managing all aspects of village community life, from basic services such as education and health to local economic development (Ridlwan, 2014; Agus Arifin, 2023; Hidayat & Yani, 2022).

The history of village government arrangements in Indonesia has developed along with the dynamics of society, nation and state (Saleh, 2016; Ma'ruf, 2023; Situmorang, 2016). Various laws and regulations have been implemented to regulate village government (Ariyanto, 2020; Fauzi et al., 2023; Rahayu, 2017), including Law Number 6 of 2014 concerning Villages. This law provides a strong legal basis for village governments in managing the interests of their communities. One of the policies implemented together with Law Number 6 of 2014 is Village Fund Allocation (ADD). ADD is funds originating from the State Revenue and Expenditure Budget (APBN) which is intended for villages to finance government, development, community development and community empowerment. The aim is to encourage inclusive economic growth and equalize income between regions.

However, the implementation of ADD still faces various challenges. Village government officials are not yet fully prepared to manage village finances, and community participation in the village development planning process is still relatively low. Good and accountable financial management is needed to ensure village funds are used effectively. Implementation of the ADD policy also requires greater community participation as well as transparent and accountable management to achieve sustainable village development goals.

Several previous studies have been used as references in this research. One of them is research by Ika Agustina and Eko Joy Prananta Sembiring in the *Journal of Regional Financial Autonomy* Vol. 6/No. 1/June 2018, which highlights the implementation of Village Fund management in increasing the independence of Patumbak Kampung Village, Deli Serdang Regency, North Sumatra Province. This research uses a qualitative approach with data collection techniques in the form of observation, interviews and documentation. The results show that the Village Fund Allocation really supports development and governance in Patumbak Kampung Village.

This research is in line with the research focus of the author's thesis proposal, namely the implementation of North Barito Regent Regulation Number 04 of 2022 concerning Village Fund Management for Sikui Village, Teweh Baru District, North Barito Regency. The difference lies in the results of the implementation of Village Fund management. Other research, such as that conducted by Arsal Aras regarding the Implementation of Village Fund Policy in Central Mamuju Regency, West Sulawesi Province, also has a similar focus to the author's thesis proposal. However, the difference lies in the coverage of the research area.

Likewise, research by Khuswatun Chasanah, Slamet Rosyadi, and Denok Kurniasih in Gumelan Kulon Village, Banjarnegara Regency, highlights the implementation of the Village Fund policy. Even though they have the same focus, this research is different in aim, where the author's research focuses more on the development of Sikui Village, Teweh Baru District, North Barito Regency. Research by Muhammad Zainul Abidin on Review of Village Financial Implementation is also in line with the focus of the author's research on Village Fund allocation policies. However, the difference lies in the research objectives, where the author's research

focuses more on policy implementation after the enactment of Law Number 6 of 2014 concerning Villages. Finally, research by Rosmery Elsy regarding the Implementation of Village Fund Allocations in the Physical Collection Improvement Program in Gunungsari Village, Mojokerto Regency, East Java Province, is also relevant to the author's research focus. However, the difference lies in the research objectives, where the author's research places more emphasis on the relationship between the Village Fund allocation policy and the implementation of development in Sikui Village, Teweh Baru District, North Barito Regency.

Teweh Baru District is one of the sub-districts in North Barito Regency, Central Kalimantan Province. This sub-district consists of 2 sub-districts and 8 villages, with Sikui Village as one of the villages included in the Advanced Village classification. Sikui Village has a population of 2,650 people and routinely receives Village Fund Allocations every fiscal year. In general, the problem faced by Sikui Village is that the capacity of the village government apparatus is still low, so that the implementation of village fund allocations to support village development is still not optimal. Apart from that, the level of community participation in preparing village development plans as reflected in the implementation of the Village Development Conference (MUSREMBANGDES) is also felt to be less than optimal.

Based on the description of the background to the problem above, research related to the implementation of Village Fund Allocations in supporting the development of Sikui Village, Teweh Baru District, North Barito Regency, is deemed important to carry out. This research aims to determine the implementation of Village Fund Allocation in the development of Sikui Village and the factors that influence it. Thus, it is hoped that this research can provide theoretical, methodological and practical benefits for the development of village government policies and practices in Indonesia. The theoretical benefit of this research is the addition of scientific insight in the field of village government financial management, especially the management of Village Fund Allocations. The methodological benefit is to serve as reference material for similar research, while the practical benefit is to provide input for local governments, village governments and village communities in implementing Village Fund Allocations for better village development.

RESEARCH METHODS

The research was conducted in Sikui Village, Teweh Baru District, North Barito Regency, Central Kalimantan Province. This village was chosen because it is an advanced village in development, received the Village Fund Allocation Program, and has a fairly dense population. This research uses a qualitative descriptive approach to describe and understand the implementation of village fund allocation policies in village development.

Research informants were selected through purposive sampling, including the Village Head, Village Secretary, Village Treasurer, community leaders and sub-district officials. The total number of informants was 12 people. Primary data was obtained through observation, interviews and questionnaires. Secondary data was obtained from literature studies, documents, research reports and relevant laws and regulations.

Data collection was carried out through interviews, observation and documentation to obtain in-depth information and complete the data. Data were analyzed using qualitative methods with the Miles and Huberman model analysis technique. The analysis process includes data reduction, data presentation, and drawing conclusions/verification.

A series of three activity flows in the Miles and Huberman model data analysis techniques include:

1. Data reduction, namely the selection process, focusing on simplifying, abstracting and transforming "rough" data from the field. The aim is to sharpen the analysis, classify, direct, discard the irrelevant, and organize the data so that it is more focused so that conclusions can be drawn and verified.
2. Data presentation, which is the presentation of information arranged in the form of narrative text so that it is easy to understand and provides the possibility to draw conclusions and take action.
3. Drawing conclusions/verification is an initial conclusion drawing activity that is temporary and will change if there is no strong supporting evidence at the next stage of data collection. However, if the initial conclusion is supported by valid and consistent evidence at the data collection stage in the field, then the conclusion becomes final and credible.

RESULTS AND DISCUSSION

North Barito is a district in Central Kalimantan Province, Indonesia, founded on June 29 1950 with the motto "Iya Mulik Bengkang Turan". This region has a rich history, including going through various administrative changes from the colonial era to the independence era. At first, North Barito Regency was under the Afdeeling Kapuas Barito region based on the Swapraja Regulations of 1938. However, Dutch attempts to divide the unitary Indonesian state by creating states like Dayak Besar in Kalimantan were unsuccessful, and on April 14 1949, the Dayak Besar Council officially joined the Republic of Indonesia.

On June 29 1950, North Barito Regency was officially formed, combining several areas of the former Dutch state to become part of the Indonesian Government. Since then, this region has undergone several administrative changes, including the division into two districts in 1960, namely North Barito Regency with the capital Muara Teweh, and South Barito Regency with the capital Buntok. North Barito Regency is famous for its natural potential, especially in the forestry, mining and oil palm and rubber plantation sectors. Even though it has great potential, the development of infrastructure and public services is still a challenge, as can be seen from the condition of traditional markets which need improvement.

Geographically, North Barito Regency is located at 114° 27' 00" - 115° 49' 00" East Longitude and 0° 58' 30" North Latitude - 1° 26' 00" South Latitude. This region has a diverse topography, with the southern part being lowlands and the northern part being highlands and mountains (see Figure 1). The climate is classified as a tropical rainforest climate with high rainfall throughout the year. The population of North Barito Regency in 2018 reached 129,287 people, with the majority of residents' occupations being farmers or planters. This district also has significant coal and gold mining potential. Despite this, development and employment management are still an important focus for local governments. Development of the North Barito Regency area continues to be carried out, including in terms of public services and infrastructure development. With its great natural potential, it is hoped that this region can make an even greater contribution to Indonesia, especially in the economic and sustainable development sectors.



Figure 1. Topography of the North Barito Area

The research results show that the allocation of village funds goes through a series of well-organized stages to ensure that the use of these funds is effective and transparent. These stages include village development planning with collaboration between the village government and the community, preparation of the RPJMDes, data collection on village potential and conditions, submission of the RKAD, approval of the RKAD by the district or city government, disbursement of village funds, implementation of development programs, monitoring and evaluation, financial reporting, and final evaluation. The ADD accountability mechanism is integrated with APBDesa accountability to maintain order and compliance with applicable regulations.

APBDesa is the annual financial plan of the village government which is jointly approved by the village government and the Village Consultative Body and implemented by Village Regulations (Prasetyowati, 2020; Bahren, 2014; Kurniadi, 2018). APBDesa consists of village income, village expenditure, village financing and village development (Utomo, 2015; Liando et al., 2017; Faradhiba & Diana, 2018). Village income comes from Village Original Income and transfers, including Village Funds. Village expenditure includes all expenditure that is a village obligation in one fiscal year. Village financing consists of financing revenues and expenditures, such as excess balance from previous year's budget calculations and disbursement of reserve funds.

Village fund allocation is set at 10% of the total Fund Transfer to Regions. Village Funds are used to fund government administration, development implementation, community development and community empowerment (see Figure 2). The amount of Village Funds is allocated to villages based on population, area, poverty rate and level of geographic difficulty.

Determining priorities for the use of village funds remains in accordance with village authority, with consideration for supporting village development programs and empowering village communities.

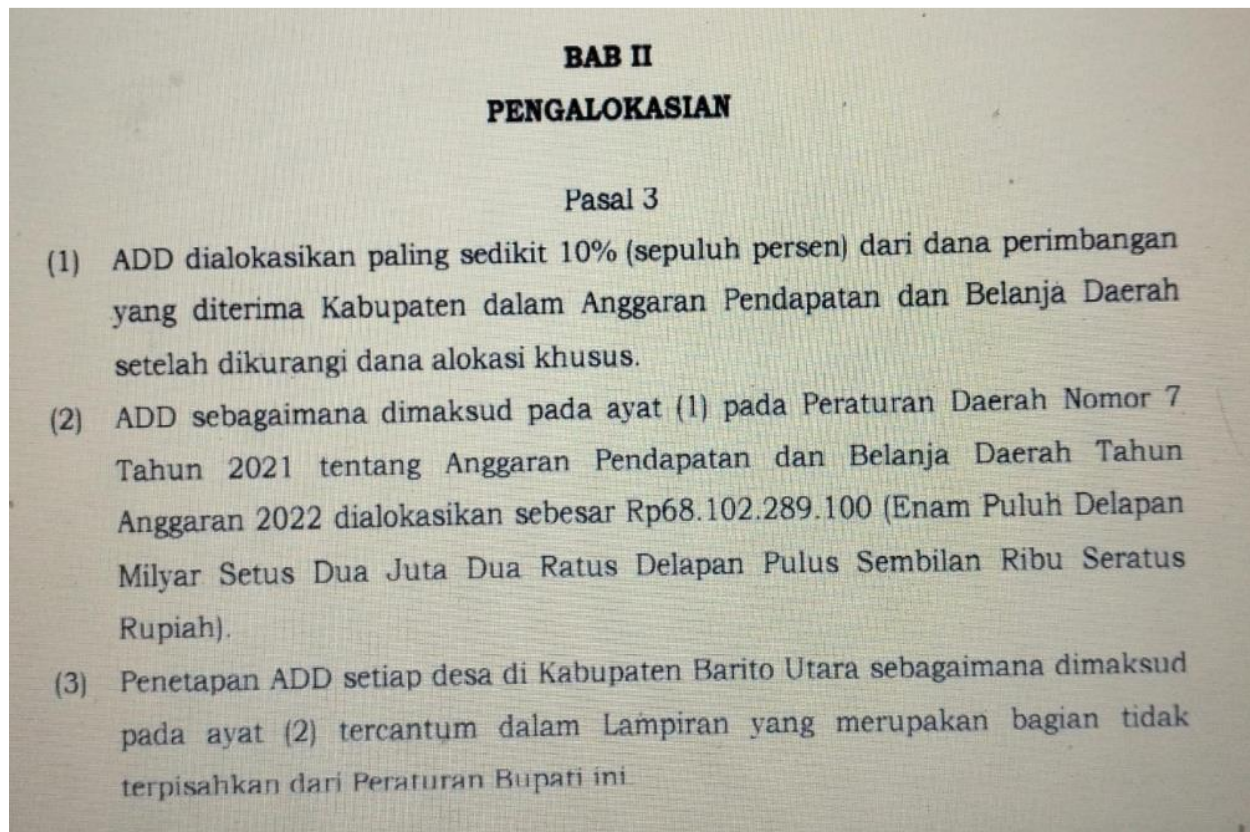


Figure 2. Allocation of Village Funds of at least 10%

Implementation of North Barito Regent Regulation Number 04 of 2022 aims to improve village development and encourage community participation and self-reliance in development. This policy is aimed specifically at villages that are still not independent, with the Regent's Regulation as the direction of village development policy that must be followed. The Regent's Regulation is also the basis for villages to regulate accountability mechanisms and development programs that will be implemented in village meetings. The successful implementation of this policy is highly dependent on the availability of human, financial and time resources. The allocated Village Funds are prioritized for infrastructure development and community empowerment, which is regulated through the Regulation of the Minister of Villages, Development of Disadvantaged Regions and Transmigration (PDPT).

Apart from that, the characteristics of the implementing organization also influence the policy implementation process. Positive attitudes and commitment from policy implementers support smooth implementation, while negative attitudes can hinder the process. The appointment of policy implementers is often based on political considerations, not based on a merit system, so that the quality of village officials is sometimes low. Communication and coordination between related agencies/institutions in implementing the Village Fund Allocation policy also needs to be improved. Socialization of Village Fund regulations and

priority programs must be carried out consistently and evenly, so that all villages can implement these policies effectively.

The implementation performance of the North Barito Regent Regulation needs to be assessed by considering the influence of the external environment, such as social, economic and political conditions, which can influence the success of the policy. Sikui Village shows a spirit of mutual cooperation in development, however acceptance of the Village Fund Allocation policy is influenced by village government policies which are deemed appropriate or not to the needs of the community. Programs for using Village Funds are sometimes managed top-down, without deliberation, causing a mismatch between program targets and the real needs of the community.

In an economic context, the farm road improvement program has a positive impact because it makes it easier to transport agricultural products (Nurwanto et al., 2023; Sembiring, 2022; Thobias, 2013). However, social conditions in the village are still not conducive, especially related to political differences in the election of village heads. To overcome this, deliberation forums can become a space for aspirations to minimize conflict. Community socio-economic factors also play an important role in program acceptance, where communities that are more open to change will more easily accept reform programs. Technology also plays a role as a tool in facilitating program implementation.

Supporting factors in planning village fund allocation in Sikui Village include good cooperation with the sub-district in providing guidance on budget use in accordance with Regent Regulations, support from district government programs that encourage the implementation of activities with Village Fund Allocation funds, and active community participation in development. On the other hand, inhibiting factors include budget delays from the central government, lack of job opportunities due to lack of skills training, and natural factors that influence the condition of Sikui Village every year.

Implementation of policies related to rules or decisions that are oriented towards the interests of society. The success of a policy depends on its implementation. Implementation is an important stage in the policy planning process. Bobihu (2022) states that implementation is the provision of means to carry out a decision that can have an impact or consequence. Implementation can take the form of laws, government regulations, judicial decisions, and policies of government institutions in the life of the country.

According to Ratri (2014), public policy implementation is actions carried out by individuals or groups in the government and private sector to achieve the goals set in previous policy decisions. The implementation process cannot proceed without established laws or regulations and funds provided to finance the implementation process. Policy implementation is considered a complex phenomenon that can be understood as a process, output, or result.

Implementation is a general process of administrative action that can be researched at a specific program level. Meanwhile, implementation is a translation of the word "implementation" which comes from the Latin "implementatum" which means "to fill up", that is, to fill up, complete, while "plere" means "to fill", that is to fill up. Implementation is intended as: (1) to carry into effect, to fulfill, accomplish, (2) to provide with the means for carrying out into effect or fulfilling, to gift practical effect to, (3) to provide or equip with implement. In this context, implementation is defined as the process of obtaining additional resources to complete something.

To achieve the goals set in a decision, implementation actions attempt to change the decision into operational patterns and achieve large or small changes in accordance with previous decisions. Implementation is basically an effort to understand what should happen

after the program is implemented. In practice, implementation is the process of implementing basic decisions, which consists of several stages: 1) Ratification of statutory regulations, 2) Implementation of the decision by the implementing agency, 3) Willingness of the target group to implement the decision, 4) Impact of the decision as expected by the implementing agency, 5) Efforts to improve policies or laws and regulations.

The implementation preparation process involves at least several important things: 1) Preparing resources, units and methods, 2) Translating policies into plans and directions that can be accepted and implemented, 3) Providing services, payments and other things on a regular basis.

In this context, implementation is an understanding of what actually happens after a program is declared effective or formulated which involves administrative efforts and to cause a real impact on society or events. Implementation relates to various activities aimed at realizing the program. Implementation means to carry out, accomplish, fulfill, produce, complete, which means to bring, complete, fill, produce, complete. Implementation is a process that involves a number of resources, including people, funds, and operational capabilities in pursuing policy goals. Thus, policy implementation is an important stage in the public policy cycle which includes the process of formulating, implementing, evaluating and reformulating policies.

CONCLUSION

The conclusion of this research shows that the implementation of the Village Fund policy in Sikui Village has not been effective. The main problem is the low resources of village officials, especially in terms of education which is not in accordance with the requirements of the Village Law. Apart from that, coordination between the village government and BPD also needs to be improved. Even though the finances are adequate, the use of Village Funds has not been directed at a priority scale, resulting in a less significant impact on village development. The advice that can be given is that the use of Village Funds must refer to the priorities set by the government and be aligned with the RPJMDesa. Training and technical guidance need to be carried out to improve the quality of village apparatus resources in terms of leadership and village financial governance. The selection of village officials must also be more selective based on a merit system. The village government and BPD must improve coordination in the implementation of village government, especially in implementing Village Fund policies. Socialization of the use of Village Funds needs to be improved to increase understanding of the community, village government and BPD regarding budget allocations and priorities for their use.

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