

## Analysis of the Implementation of Village Funds Sourced from the State Budget in Banjarnegara Regency

Enceng<sup>1\*</sup>, Zulham Adamy<sup>2</sup>, Maman Sudirman<sup>3</sup>

<sup>1</sup>Fakultas Hukum, Ilmu Sosial, dan Ilmu Politik, Program Studi Administrasi Negara, Universitas Terbuka, Tangerang Selatan, Indonesia

<sup>2</sup>Fakultas Hukum, Ilmu Sosial, dan Ilmu Politik, Program Studi Ilmu Hukum, Universitas Terbuka, Tangerang Selatan, Indonesia

<sup>3</sup>Fakultas Pendidikan Ilmu Pengetahuan Alam, Program Studi Pendidikan Biologi, Universitas Terbuka, Tangerang Selatan, Indonesia

Email : <sup>1\*</sup>[enceng@ecampus.ut.ac.id](mailto:enceng@ecampus.ut.ac.id), <sup>2</sup>[zulham@ecampus.ut.ac.id](mailto:zulham@ecampus.ut.ac.id), <sup>3</sup>[mans@ecampus.ut.ac.id](mailto:mans@ecampus.ut.ac.id)

(\*: coresponding author)

**Abstrak**—Penelitian ini bertujuan untuk menganalisis bagaimana implementasi Peraturan Pemerintah Nomor 22 Tahun 2015 tentang Perubahan Atas Peraturan Pemerintah Nomor 60 Tahun 2014 terhadap dana desa bersumber dari Anggaran Pendapatan dan Belanja Negara (APBN). Penelitian ini menggunakan teori grindle yakni kebijakan bergantung pada content (isi) dan context-nya, serta tingkat keberhasilannya bergantung pada kondisi tiga komponen variabel sumber daya implementasi: faktor kekuasaan, kepentingan, dan strategi aktor yang terlibat; karakteristik lembaga dan penguasa; serta keputusan dan daya tanggap. Metode penelitian yang digunakan ialah deskriptif komparatif dengan lima desa (Desa Kalilunjar, Desa Gentansari, Desa Giritirta, Desa Kebutuhduwur dan Desa Pesangkalan) sebagai subyek penelitian. Hasil penelitian menunjukkan bahwa dari aspek kekuasaan, karakteristik lembaga dan penguasa, keputusan dan daya tanggap, dan sumber daya telah berjalan dengan baik. Kelima desa juga berpotensi menjadi desa wisata. Implementasi dana desa benar-benar diperuntukkan demi terwujudnya desa dan masyarakat desa yang maju, kuat, mandiri dan sejahtera.

**Kata Kunci:** Dana, Desa, APBN, Banjarnegara

**Abstract**—This study aims to analyze how the implementation of Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014 for village funds originates from the State Revenue and Expenditure Budget (APBN). This study uses Grindle's theory, namely that policies depend on their content and context, and their level of success depends on the conditions of the three component variables of implementation resources: factors of power, interests, and the strategies of the actors involved; characteristics of institutions and authorities; and decision and responsiveness. The research method used is a descriptive comparative with five villages (Kalilunjar Village, Gentansari Village, Giritirta Village, Kebutuhduwur Village, and Pesangkalan Village) as research subjects. The study results show that from the aspect of power, the characteristics of institutions and authorities, decisions and responsiveness, and resources have gone well. The five villages also have the potential to become tourist villages. The implementation of village funds is intended for the realization of advanced, robust, independent, and prosperous villages and village communities.

**Keywords:** Fund, Village, APBN, Banjarnegara

### 1. INTRODUCTION

Since the issuance of Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014, village communities have significantly benefited from this new regulation. The regulation states that the village gets disbursement of funds from the APBN in the amount of one billion Rupiah (Republik Indonesia, 2015). Nonetheless, the new regulation also brings new rules into managing village funds. In order to realize orderly, transparent, accountable, and quality village fund management. The central government has the authority to impose sanctions on delaying the distribution of funds if, in the report, the local government needs to be on time in submitting reports on the use of its village. In addition, local governments can also sanction reducing funds if their utilization differs from general guidelines and activity technical guidelines (Madea et al., 2017).

In practice, the disbursement of funds is not given once but is given in stages. This is done in order to make village-based programs more effective so that they are fair and equitable. To support the realization of good governance in the village administration system. Village financial

management is based on governance principles, namely transparent, accountable, participatory, orderly, and disciplined according to the budget. Village financial management can be said to be transparent if it has the principle of openness which allows village communities to know and gain access to the broadest possible information about village finances (Utomo & Suharto, 2018).

Priority for using village funds for development is allocated to achieve village development goals, namely increasing the welfare of village communities and the quality of human life and alleviating poverty (Kambey, 2017; Rorong et al., 2017). Meanwhile, the priority of village use for programs and activities in the field of village community empowerment is allocated to fund activities aimed at increasing the capacity of village residents or communities in developing entrepreneurship, increasing income, and expanding the economic scale of individual citizens or community groups and villages (Rahayu, 2017; Tumbel, 2017). Thus, excellent and correct village management is the key to realizing a village with an advanced, independent and prosperous society.

The Banjarnegara District Government has had several responses in response to Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014. These responses include drafting regional regulations (Perda) related to village finances and village income sources as outlined in the Regional Regulations of Kab. Banjarnegara Number 6 of 2017 concerning the Financial Position of the Village Head and Village Officials, and Regional Regulation Number 7 of 2017 concerning Village Income Sources. Before 2017, the arrangements were only in the form of a district head's regulation which had many problems in its implementation on the ground.

Based on the results of an investigation by the Banjarnegara District Attorney's Office in 2017, the absorption of village funds in Banjarnegara District could have been better. Only Rp. 86,000,000,000 from Rp. Two hundred sixty-six villages throughout Banjarnegara District absorbed 214,000,000,000 village funds. This information shows that there is Rp. 128,000,000,000 village funds that have yet to be disbursed. Thus, it is necessary to review again, especially how Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014 was carried out before the Regional Regulation of Kab issuance. Banjarnegara Number 6 of 2017 and Regional Regulation Number 7 of 2017.

Several public policy implementation models exist, including the Merilee S. Grindle approach: Content of Policy and Context of Implementation (Grindle, 2017). Grindle suggests that implementation is related to several factors, including resources, intergovernmental relations, commitment to bureaucracy, and reporting mechanisms. Grindle states that the general implementation process can begin when goals and objectives have been specified, follow-up programs have been designed, and funds have been allocated to achieve goals. These three things are the primary conditions for executing a public policy. Merilee S. Grindle's framework states that the success of implementation is determined by the degree of implementation of the policy: Content and Context. Content of Policy, including Interest affected, Type of benefits, Extend of change envisioned, Site of decision making, Program Implementor, Resources Committed b. The context of implementation includes Power, Interest, and strategies of actors involved, Institution and regime characteristics, Compliance, and responsiveness.

The Grindle policy implementation model is used in this research because of its simplicity, even though simple does not mean it is made carelessly, and several policy implementation studies have proven its accuracy in approaching a policy implementation problem. The implementation model by Grindle, although this model is considered simple, has proven to be entirely accurate when used to see how the policy implementation process is carried out in achieving its goals. Not only are experts interested in using it, but the general public is also interested in using it as a reference because the formulation is simple and easy to understand (Ardiansyah, 2020; Wicaksono, 2021).

## **2. METHOD**

The method used in this research is the descriptive qualitative method. Descriptive research is to provide symptoms, facts, or events systematically and accurately regarding the characteristics of a particular population or area (Riyanto, 2001). Thus, this research method aims to describe (describe) systematically the facts or characteristics of particular populations or specific fields factually and accurately. The design used in this descriptive research method is qualitative research,

namely research intended to understand the phenomenon experienced by research subjects, for example, behavior, perceptions, motivations, actions, and others (Moleong, 2011).

Data collection techniques in this study are through interviews, observation, and documentation studies. The interviews aimed to obtain information regarding the implementation of Government Regulation Number 22 of 2015 concerning Amendments to Government Regulation Number 60 of 2014 in the regional apparatus of Banjarnegara Regency. Observations to clearly depict the district and village governments in Banjarnegara. In contrast, the documentation study collects essential sources regarding the research focus. The sources used in this study divide into primary data in the form of interview results from informants, namely the regional apparatus of Banjarnegara Regency, and secondary data, are documents related to policies and photographs, which aim to complement the primary data.

### **3. RESULTS AND DISCUSSION**

Based on the research results, two main factors influence the implementation of Government Regulation Number 22 of 2015 concerning Village Funds originating from the Banjarnegara Regency State Revenue and Expenditure Budget: the content of policy variables and the context of policy variables. Factors or content variables are closely related to the goals' interests, the sources provided, and the background owned by the factors involved in implementing the policy. The policy variable in this study stipulated in Government Regulation Number 22 of 2015 concerning village funds originating from the APBN; the benefit of the intended government regulation is to organize government effectively to accommodate what the village community wants. The administration of the village government will provide more legal certainty following statutory regulations, namely orderly, transparent, and accountable. The policy context analysis (consisting of three factors or variables) to one factor or variable from the policy content, namely the resources provided. The consideration is that even though there are three factors or policy context variables, the support implementation by the resources provided in implementing the policy. As for the factors or variables (3 from the policy content and one from the policy content) in this study, the research aspects, constraints, and efforts can be presented as follows:

#### **3.1 Powers, interests, and Strategies of the actors involved.**

Based on the results of research in five villages (Kalilunjar Village, Gentansari Village, Giritirta Village, Kebutuhduwur Village, and Pesangkalan Village), the aspects of power, interests, and strategy of the actors involved in implementing policies on village financial management are a cycle starting from planning to accountability. (accountable) that are interrelated with each other in implementing the management of village funds according to the principle of transparency; this can show by the display of billboards related to village fund management containing village income, village spending allocated to various fields of implementation of development, community development, and community empowerment. While the principle of accountability, namely, the community is given access to see or criticize the implementation of activities in four areas (the field of implementation of community development, the field of community empowerment, the field of implementation of development, and the field of administering village government) whether it is following the amount of the allocated funds that have budgeted.

The village government related to managing village funds is also by regulations or statutory regulations, namely the obligation to present details of the budget to the community. Then the community knows how much the village budget is in one year, what it is for, and whether it is by its allocation. The people in each of the three villages are satisfied with the delivery of information related to the number of village funds and their use in various fields of activity. It shows that the policy context of the powers, interests, and strategies of the actors involved are by the policy content, namely the actors or variables of the desired scope of change, namely the administration of village government, provides more legal certainty following laws and regulations, orderly, transparent and accountable.

### **3.2 Characteristics of Institutions and Authorities**

From the results of research in five villages, the characteristics of institutions and authorities support the implementation of village fund management policies: First, the implementation of village fund management carried according to plan, namely village spending in the five villages, which are the object of research for 1) the field of community development; 2) community empowerment sector; 3) field of village development implementation; and 4) the field of village government administration.

In the field of community empowerment, it can improve the economy of the local village community, for example, processed food made from snake fruit, the business of filling Fressitik mineral water in the form of BUMDes Kalilunjar, Kalilunjar Tourism Village "Bukit Asmara Situk" so that it becomes an icon of Central Java Province. Other activities included in community empowerment are activities to increase the capacity of community institutions and empowerment of the Posyandu UP2K and BKB. Whereas in implementing community development, namely the implementation of security and order, coaching youth and sports, fostering PKK women's organizations, fostering arts and socio-culture, early childhood education activities, and fostering village community institutions.

The most dominant village spending was for the field of physical development, which reached 75.9% of the total village spending, for the construction of Lurung and Talud roads, the construction of farm lines, the construction of social physical infrastructure facilities, the construction of multi-purpose buildings, the construction of agricultural facilities—sanitation, building healthy latrines, and building bridges. Meanwhile, in the village area, government administration only accounts for 21.2% of the total village spending. With the amount of the percentage of budget allocations in each of these villages, according to the policies contained in Government Regulation Number 43 of 2014 in Article 10, the point is that at least 70% is to fund the administration of village governance, implementation of village development, development of village communities, and village community empowerment. Meanwhile, a maximum of 30% is for fixed income and a village head and village apparatus benefits, village administration operations, Village Consultative Body benefits and operations, and neighborhood association and community association incentives. By looking at the magnitude of the percentage between the development sector and the governance sector, it turns out that it is more extensive for the development sector, so village fund management policies provide benefits, namely being able to organize government effectively so that it can accommodate what the village community wants, namely an independent and prosperous village community.

Second, program implementers in managing village funds involve district government officials, especially in the development field. Banjarnegara, sub-district officials, Community and Village Empowerment Office, Tourism and Culture Office (according to policy content number 5).

Third, the spirit of cooperation in the village's cash-intensive program, namely building clean water piping, constructing sewage canals, casting concrete for village roads, and rehabilitating village asphalt roads. This cash-intensive work helps people who are in trouble. Gotong Royong is a strategy for successful policy implementation.

### **3.3 Decision and Responsiveness**

From the results of the study, in general, it can be said that the decisions and responsiveness shown in the attitudes and behavior of the five village governments in managing village funds are pretty good because the existing system encourages behavior change with interests influenced by village fund management programs in each village. -each village (according to the context of policy number 1).

The decisions issued by the village government, in the opinion of the community, are very concerned about the needs of the village community. Implementation of village spending allocated to the following sectors: implementation of community development, community empowerment, implementation of development, and administration of village governance. Can be seen from the amount of village spending allocations, as a comparison of the budget for administering village administration (fixed income and village officials' allowances, office operations, RT RW operational activities, and other office activities) as a whole, the budget amount is only 21.2%. While for the

implementation of development, it reached 75.9% more, most of the development funds were for community needs which, in the end, would prosper the village community.

The responsiveness of the village community is very high or responsive in the five villages that are the object of research. The implementation of development in each village involves the village community, namely simple pipe work, cooperation to clean irrigation, and rehabilitation of uninhabitable houses; even women from the village community are also involved in constructing village roads.

### **3.4 Available Resources**

Resources in charge of implementing policies have an essential role in implementing policies. These resources are institutionalized in a vital aspect of the organizational structure of any organization, namely the existence of standard operating procedures (SOP). The organizational structure in the village, commonly referred to as village officials, can influence the effectiveness or ineffectiveness of policy implementation. Likewise, changes in village arrangements have brought improvements to the progress and independence of villages and village communities, meaning that various village arrangements embodied in village regulations require the participation of community elements, starting from religious leaders, community leaders, youth leaders, and education leaders in each village. This participation starts with preparing, implementing, and supervising village regulations. This is done so that the implementation of the village government can run more effectively and accommodate what the village community wants, namely, to become an independent and prosperous village.

With the enactment of Law Number 6 of 2014 concerning Villages and various policy derivatives in the form of government regulations, regional regulations, and various ministerial regulations related to village funds, legally and formally, the state has recognized the existence and existence of villages throughout Indonesia. This recognition is even more complete when the village is given autonomy to exercise local-scale authority and is given a budget in the form of village allocation funds sourced from the APBN. Several of these changes have led to improvements in implementing village fund management policies, mainly the research results on five villages in Banjarnegara District. The bureaucratic structure in the five villages spans control not so far. The village head directly supervises three section heads, namely the service section, the welfare section, and the government section. Each section head operates independently with a laptop and has no staff. The village secretary oversees the heads of administrative and general affairs, the head of financial affairs, and the head of planning affairs also has no staff except for the head of administrative and general affairs. In general, the aspect of the bureaucratic structure supports implementing village fund management policies in each of the five villages referred to.

According to the village heads, the current condition of the village is better when compared to the condition of the village before the enactment of Law Number 6 of 2014 concerning Villages which was followed up with various laws and regulations, including regulations regarding managing village funds. In terms of authority, villages can now carry out village autonomy by their origins and customs. Meanwhile, from the budgetary side, what is budgeted in the APBN will increasingly provide change for villages towards realizing advanced, solid, and independent villages while still paying attention to good governance and remaining within the framework of the Unitary State of the Republic of Indonesia.

## **4. CONCLUSION**

Based on the results of the research, in terms of the framework of thought, all aspects have been well; the following are the conclusions obtained from the research:

1. From the context of the implementation of village fund management policies related to the factors of power, interests, and strategies of the actors involved, the desired changes can be realized, namely that the village government in managing village funds is transparent, accountable, orderly and in accordance with Government Regulation Number 22 Year
2. The implementation of village fund management is implemented according to the plan, namely village spending in the five villages, which are the research objects intended for

- 1) the field of community development, 2) the community empowerment sector, 3) the field of village development implementation; and 4) the field of village government administration. The spirit of mutual cooperation in the village community is shown in the village cash-intensive program, which includes building clean water piping, construction of sewage canals, cast concrete for village roads, rehabilitation of village asphalt roads, and rehabilitation of uninhabitable houses. This cash-intensive program aims to help people who are in trouble.
3. The resources in charge of each village implementing the policy have an essential role in implementing the policy. These resources are institutionalized in the aspect of organizational structure in each village which is commonly referred to as village officials (village head, village secretary, treasurer, head of the section, chief of staff, heads of subdistrict heads and staff). Village apparatus dramatically influences the effectiveness or failure of policy implementation. Likewise, changes in village arrangements have brought improvements to progress, village independence, and village communities, meaning that various village arrangements embodied in village regulations require the participation of community elements, starting from religious leaders, community leaders, youth leaders, and education leaders in each village. This participation starts from the preparation, implementation, and supervision of village regulations. This is done so that the implementation of village government can run more effectively so that it can accommodate what the village community wants, namely to become a developed, independent and prosperous village.
4. The aspect of the bureaucratic structure in each village is that there is no span of control between the village head and the village secretary, chiefs, chiefs, heads of subdistricts, and staff. The average number of village officials is 12 people, and the majority of them work without staff. Village fund management has been well implemented, and these five villages have the potential to become tourism villages that become icons at the provincial and even national levels.

## REFERENCES

- Ardiansyah, A. (2020). *Kendala Kebijakan Otsus Aceh Ditinjau dari Teori Grindle Policy Implementation*.
- Grindle, M. S. (2017). *Politics and policy implementation in the Third World* (Vol. 5159). Princeton University Press.
- Kambey, E. (2017). Efektivitas Penggunaan Dana Desa Dalam Pelaksanaan Pembangunan Di Desa Karegesan Kecamatan Kautidan Kabupaten Minahasa Utara. *Jurnal Eksekutif*, 1(1).
- Madea, Y., Laloma, A., & Londa, V. (2017). Peran Kepala Desa Dalam Pengelolaan Dana Desa Di Kecamatan Essang Selatan Kabupaten Kepulauan Talaud. *Jurnal Administrasi Publik*, 3 (046).
- Moleong, J. L. (2011). *Metodologi penelitian Kualitatif*. PT Remaja Rosdakarya.
- Rahayu, D. (2017). Strategi Pengelolaan Dana Desa untuk Meningkatkan Kesejahteraan Masyarakat Desa Kalikayen Kabupaten Semarang. *Economics Development Analysis Journal*, 6(2), 107–116.
- Republik Indonesia. (2015). *Peraturan Pemerintah Nomor 22 Tahun 2015 tentang Perubahan Atas Peraturan Pemerintah Nomor 60 Tahun 2014*.
- Rorong, M., Lumolos, J., & Undap, G. (2017). Efektivitas Penggunaan Dana Desa Dalam Pembangunan di Desa Bango Kecamatan Wori Kabupaten Minahasa Utara Tahun Anggaran 2015. *Jurnal Eksekutif*, 1(1).
- Tumbel, S. M. (2017). Partisipasi Masyarakat dalam Pengelolaan Dana Desa di Desa Tumulung Satu Kecamatan Tareran Kabupaten Minahasa Selatan. *None*, 6(1), 161029.
- Utomo, K. S., & Suharto, D. G. (2018). Analisis Good Governance Dalam Pengelolaan Keuangan Desa. *Spirit Publik: Jurnal Administrasi Publik*, 13(1), 50–66.
- Wicaksono, A. (2021). Grindle Policy Implementation Theory in Analysis of Forestry Conflict In Pelalawan District, Riau Province. *Jurnal Kajian Pemerintah: Journal of Government, Social and Politics*, 7(2), 31–44.