



Implementation of village fund budget allocation policy in Sukaramai Village, North Panyabungan district

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Abstract

This study illustrates the importance of Village Fund Allocation (ADD) in improving the development and welfare of rural communities, focusing on North Panyabungan Village. ADD is a vital source of funds to strengthen local development, especially when used with transparency and active community participation. However, the implementation of ADD still faces challenges related to accountability and transparency in the use of funds, as seen in research in Pagaran Gala-Gala Village. Qualitative descriptive research methods are used to understand the implementation of ADD in Sukaramai, involving observation, interviews, and documentation. The results show a strong commitment from Sukaramai Village to utilizing village funds for infrastructure development and local welfare, although there are still challenges such as lack of community involvement and lack of policy socialization. Supporting and inhibiting factors influencing ADD implementation were also identified, highlighting the importance of greater understanding and support from all parties as well as the adaptation of the strategy to the local context to achieve the desired development goals.

Keywords: Village fund allocation, development and empowerment of village communities, mandailing natal

Introduction

Village Fund Allocation is an action step from the government to distribute financial budgets to villages. This fund comes from regional tax revenue sharing and financial balance funds from the central government and district/city local governments. At least, 10% of the total budget received by the district/city must be allocated to villages (Sei *et al.*, 2020; Sinaga *et al.*, 2022)^[19, 22].

By providing Village Funds, it is hoped that villages can develop local potential and improve the welfare of local communities. The use of these funds should be oriented towards the development and empowerment of rural communities, and reflect the participation and needs of the community at the village level. The goal is for each village to develop and progress sustainably according to its local conditions and needs (Retnowati *et al.*, 2022; Tarigan *et al.*, 2019)^[15, 26].

The budget shall be used and executed appropriately by applicable laws and regulations that have been passed by the Indonesian government. The village fund allocation (ADD) aims to advance development in the village and involve active community participation in developing and implementing the assistance for the future (Kusmana & Ismail, 2018; Rejeki *et al.*, 2021; Syamsi, 2015)^[8, 14, 25].

The Government of Indonesia with the implementation of the Village Fund Allocation has succeeded in increasing development in villages and involving community participation in the utilization and implementation of the assistance for a better future. With the existence of Law Number 2014 concerning villages, village governments get a stronger position. This is because village governments are given the freedom to prioritize the needs of the community over district governments that have various complex issues. Therefore, development in the village must overcome every problem well.

Community participation in resource use and economic planning is essential. By actively involving the community, they can strengthen the existing economic capacity and

improve the welfare of the community (Kurniawan *et al.*, 2021; Mukhlis, 2021; Suharyanto *et al.*, 2017)^[7, 12, 23]. Penggunaan dana desa dan partisipasi masyarakat yang tepat akan membawa perubahan positif dan memberikan kontribusi pada pembangunan dan peningkatan kesejahteraan di desa. Hal ini juga memastikan bahwa pembangunan yang dilakukan sesuai dengan kebutuhan dan aspirasi masyarakat setempat (Bili & Ra'is, 2019; Kusmana & Ismail, 2018; Setyowati *et al.*, 2019)^[2, 8, 20].

In North Panyabungan Village, Village Fund Allocation (ADD) has an important role in advancing development and improving the welfare of local communities. ADD is a fund given to villages from the central and local government financial balance funds received by the District/City.

The granting of ADD to North Panyabungan Village is a form of fulfillment of the village's right to have autonomy in carrying out its government affairs. This allows the village to grow and develop according to the unique needs and potential possessed by the village itself (Marini *et al.*, 2023; Utomo *et al.*, 2018)^[9, 27]. With active participation from the community, villages can make decisions that are democratic and based on local diversity.

The implementation of ADD in North Panyabungan Village is focused on physical and non-physical programs related to Village Development indicators, such as increasing education levels, community income levels, and health levels. This fund is directed to spur accelerated development and growth in strategic areas, including North Panyabungan Village.

With the proper and efficient use of ADD, it is hoped that North Panyabungan Village can bring positive changes to its community. By increasing the role of the Village Government in providing services and driving community empowerment, this village can achieve improved welfare and sustainable progress.

Village fund budgets (ADD) that have been approved by the Indonesian government must be implemented appropriately by applicable regulations. This allocation of village funds

aims to advance development in the village and involve the active participation of the community in the use and implementation of the assistance for a better future (Imanuddin & Saraan, 2019; Saraan *et al.*, 2019) ^[5, 18].

Research conducted by Hilya Izzah "Accountability Analysis of Village Fund Allocation Management (Add) to Improve Community Development and Empowerment (Case Study in Pagaran GalaGala Village, South Panyabungan District, Madina) (2020)". This study describes the accountability of Village Fund Allocation (ADD) management in empowering rural communities. The use of ADD funds in Pagaran Gala-Gala Village, South Panyabungan District, Madina Regency is 30% for Village Government and Village Consultative Body (BPD) operational funds and 70% for village government empowerment and capacity strengthening. The results showed that the planning and implementation of village fund allocation activities in the village were as planned. However, it was found that the accountability of the Pagaran Gala-Gala Village Fund Allocation was still not optimal because the implementation team had not carried out full transparency and accountability to the village community. Some activities that have been carried out and those that have not been carried out have not been conveyed to the village community. Therefore, it is recommended that village governments increase transparency and accountability in reporting and disseminating information on the use of ADD funds to village communities to ensure that the funds are used appropriately and are beneficial for the empowerment of rural communities (Izzah, 2018) ^[6],

By implementing the right village fund budget policy and involving the community, North Panyabungan can achieve progress in development and improve the welfare of its community. Planning and implementation of development programs must be based on local problems and potentials so that the positive impact can be felt by all rural communities. To reveal the implementation of the village fund budget allocation policy in Sukaramai Village, North Panyabungan District, Mandailing Natal Regency, the author is interested in conducting more in-depth research to understand how the policy is implemented in the field. Furthermore, the factors that support and hinder the implementation of the policy are explored comprehensively. As such, the effort aims to provide clear insight into how village funds are allocated and run at the local level, as well as what factors influence them.

Research Methods

The research to be used in this study is qualitative descriptive. Descriptive research is research that seeks to describe or describe "what is" about a variable, symptom, or state (Arikunto, 2019) ^[1]. The use of qualitative descriptive methods was carried out to analyze the Implementation of the Village Fund Budget allocation Policy in North Panyabungan District, Mandailing Natal Regency.

Metode kualitatif tersebut dilakukan dengan menggali informasi, memahami, dan menganalisis dari berbagai hal yang diperoleh pada desa-desa, khususnya perangkat desa di Desa Sukaramai Kecamatan Panyabungan Utara sebagai pihak yang bertanggung jawab dalam mengimplementasi Alokasi Anggaran Dana Desa di Desa Sukaramai Kecamatan Panyabungan Utara kabupaten Mandailing Natal.

The qualitative method is carried out by extracting information, understanding, and analyzing various things obtained in villages, especially village officials in Sukaramai Village, North Panyabungan District, as the party responsible for implementing the Village Fund Budget allocation in Sukaramai Village, North Panyabungan District, Mandailing Natal Regency.

In this study, three types of informants are the main focus, namely key informants, main informants, and supporting informants. The key informant, who in this case is the village head of Sukaramai Village in North Panyabungan District, has a thorough knowledge of the problem being researched by the researcher. The main informant, who is the Village Supervisory Board in the same location, has a deep technical understanding of the matter to be investigated. In addition, supporting informants also contribute by providing additional information that enriches the analysis and discussion of research. In this study, supporting informants consisted of four community members representing Sukaramai Village in North Panyabungan District. Through the combination of knowledge and perspectives they have, it is hoped that this research can provide a comprehensive picture of the implementation of village fund budget allocation policies in the region.

Data collection techniques used in this study include observation, interviews, and documentation. Observations were made by going to the field to observe the implementation of the village fund budget allocation policy in Sukaramai. Interviews were conducted with the village head and the Village Supervisory Board to obtain more in-depth and verified information. Documentation is carried out by studying records and archives in the village and utilizing information from the Internet and other relevant documents. Data triangulation is performed to test the validity of data from various sources. Data analysis techniques follow the model of Mails & Huberman (2014), starting with data reduction, data presentation, and data clarification. Data reduction is carried out by summarizing information from the main informants, namely village heads, and village supervisors. The presentation of data aims to make the data well organized, while data clarification is carried out by concluding the results of analysis from data obtained from village heads, village supervisors, and the people of Sukaramai.

Results and Discussion

Implementation of Village Fund Budget allocation Policy in Sukaramai Village, North Panyabungan District

Sukaramai Village, located in North Panyabungan District, Mandailing Natal Regency, has taken a bold step in realizing the development vision through the implementation of the village fund budget allocation policy. To improve welfare and strengthen local infrastructure, the village has shown a strong commitment to making wise use of available financial resources.

The village fund budget allocation policy is the main foundation for the development of various vital sectors in Sukaramai Village. Through a transparent and participatory process, villagers jointly formulate development priorities that match local needs. By taking into account the aspirations of the community and considering aspects of sustainability, the village fund budget allocation is directed

to build basic infrastructure, improve access to public services, and empower the local economic sector.

One of the successes that has been achieved is in improving education and health facilities. With the right allocation of funds, Sukaramai Village succeeded in building and improving school and puskesmas facilities, thereby increasing the accessibility of education and health services for all village communities.

In addition, the village fund budget allocation is also used to develop the agricultural sector and irrigation infrastructure to increase local agricultural production. Through the construction of irrigation canals and the provision of adequate agricultural facilities, Sukaramai Village has succeeded in increasing agricultural productivity, having a positive impact on the community's economy, and reducing the level of social and economic inequality.

With seriousness and commitment to implementing the village fund budget allocation policy, Sukaramai Village has proven that sustainable development can be achieved when available resources are managed properly and transparently. These measures not only changed the face of the village to be more modern and orderly but also opened up new opportunities for greater progress for the entire community. Sukaramai Village is an inspiring example for other villages to utilize local potential to achieve sustainable and inclusive development.

In general, the implementation of Village Fund Allocation (ADD) has gone well. However, the implementation of the ADD policy in Sukaramai Village still has obstacles. This can be known through various phenomena that the author found during the research.

Based on the results of interviews with the Village Head and Head of Sukaramai Village Development on March 14, 2024, it was confirmed that the preparation of Village Fund Allocation (ADD) activity plans in Sukaramai Village villages has gone well. This is evident from the preparation of the Work Plan Document (DURK), which is an important requirement for the disbursement of ADD. The Village Head confirmed that DURK has become the main requirement in the ADD disbursement process, while the Village Development Head also confirmed this, stating that all villages in Sukaramai Village have prepared ADD activity plans through DURK. Thus, it can be concluded that the process of preparing ADD activity plans through DURK has been carried out by all villages in Sukaramai Village by applicable requirements.

All Village Fund Allocation (ADD) activities in the Sukaramai Village area have been completed. Although they sometimes experience delays, according to their observations, all ADD activities have been completed properly. The statement from the Head of Village Development stating that the implementation of ADD in the Sukaramai Village area has been completed one hundred percent is also supported by an additional statement from the Village Head who confirms that all ADD activities listed in the Work Plan Document (DURK) have been carried out thoroughly. Thus, it can be concluded that the completion of ADD activities as planned in DURK has occurred in Sukaramai.

The Village Head and the Head of Sukaramai expressed their common opinions. The Village Head emphasized that each village has prepared accountability for ADD activities in the form of a Letter of Accountability (SPJ), both for the first and second-term disbursements. This statement is

supported by the Head of Village Development, who explained that the disbursement of ADD for the second phase as well as next year always requires SPJ as an attachment, and although there are often delays, all villages have completed their SPJ. The Village Head also added that the creation of SPJ ADD is an important requirement for the next disbursement. Thus, it can be concluded that although there are delays in the preparation of SPJ, the accountability process for ADD activities has been carried out by every village in Sukaramai. With this conclusion, it can be confirmed that the process of implementing the ADD policy in Sukaramai Village has run well, as can be seen from the preparation of ADD activity plans, completion of ADD activities, and accountability of ADD activities that have been prepared.

Related to the improvement of governance, development, and community ADD has helped improve governance and development in Sukaramai Village. They stated that ADD funds have been used to build critical infrastructure, such as bridges between hamlets, which were previously difficult to realize due to budget constraints. However, some note ADD funds have not been sufficient to meet all village needs.

The ability of community institutions in the village in planning, implement, and controlling development, there are differences of opinion among informants. Although the Village Head claimed that all villages had prepared a List of Proposed Action Plans (DURK) as an administrative requirement for ADD disbursement, members of the Village Consultative Body (BPD) and the Village Community Empowerment Institute (LPMD) stated that they were poorly involved in the planning process. There are indications that some villages ignore the deliberative process in the use of ADD and rely solely on the decision of the village head.

The participation of community mutual assistance, informants stated that community participation in the implementation of ADD tended to be low. Despite efforts to engage communities in physical activities by providing labor and materials, there has been a decline in active community participation.

Based on the data that the author found in the Sukaramai, the original village income only contributed to the village income of Rp. 452,441,900, - or 25.42%. While the Village Fund Allocation in the Sukaramai Village area of Mandailing Natal Regency contributed Rp. 945,056,000, - or 53.22%, ADD greatly supports the improvement of governance, development, and community.

Second, increasing the ability of community institutions in the village to plan, implement, and control development. The achievement of this goal has not run optimally, because community institutions are only involved in the preparation of activity plans while implementation and control are not involved. Third, increasing community self-help participation. The achievement of this goal is also not optimal. Based on the data obtained by the author in the field regarding the process of development activities financed from ADD, it can be seen that only Rp. 288,523,000 of the total Village Fund Allocation budget in the Sukaramai Village area amounted to Rp. 945,056,000, - or only 30.53% of the participation and self-help of the community.

The implementation of the ADD policy has been carried out by existing provisions. However, there are still several challenges that hinder the optimal achievement of policy

objectives, such as the lack of involvement of community institutions in the planning and implementation process, and low community participation. Therefore, further efforts are needed to improve the effectiveness and efficiency of ADD policy implementation to achieve the desired development goals.

Supporting and Inhibiting Factors for the Implementation of Village Fund Budget Allocation Policy in Sukaramai Village, North Panyabungan District

The implementation of the village fund budget allocation policy in Sukaramai Village, North Panyabungan District, Mandailing Natal Regency, is a process that is influenced by various supporting and inhibiting factors. A deep understanding of these factors is key to ensuring the successful implementation of the policy and identifying appropriate strategies to overcome obstacles that may arise. The achievement of this goal has not been optimal due to the unfavorable economic conditions of the community. However, the community still participates, in self-help and mutual assistance in the form of energy and materials. The successful implementation of a policy one of the determining factors is communication. According to George Edward III (1984) in communication factors, 3 (three) things need to be considered, namely transmission, clarity, and consistency. From the results of research on the relationship between communication and the implementation of ADD, there are several driving and inhibiting factors.

Some of these driving factors are as follows

1. There is socialization carried out by the District Team.
2. The achievement of information from policymakers to policy implementers went smoothly.
3. There is consistency in the achievement of policy messages/commands, meaning that there are no conflicting commands.

The inhibiting factor in this communication is that socialization to the public about the ADD policy does not yet exist, so public understanding of ADD is lacking, this will result in the difficulty of inviting community participation in the implementation of ADD and supervising activities.

The important role of resources in the implementation of a policy is expressed by Hessel (2003) ^[4] as follows: "Implementation commands may be transmitted accurately, clearly, and consistently, but if implementers lack the resources necessary to implement a policy, implementation is likely to be ineffective". To the above statement Islamy (in Putri *et al.*, 2014) ^[13] also said that the importance of the readiness of implementing agents or resources in implementing a policy cannot be separated from adequate resources that implementers must be supplied with sufficient resources, such as human resources (staff in sufficient numbers and qualifications with rights and obligations by their authority and responsibility), financial resources, technological resources, and psychological resources.

From the results of research on the relationship of resources with the implementation of ADD, there are several driving and inhibiting factors. Some of these driving factors are

1. There is the ability of implementers to encourage the community to participate in ADD activities, even if only in the form of energy and materials.

2. The ability of ADD policy implementers to identify and resolve problems in the implementation of ADD.
3. Completeness of village facilities/infrastructure in supporting the ADD policy.
4. There is public support for the ADD policy in the form of energy and materials.

Meanwhile, the inhibiting factors in this resource are the low education of ADD implementers, so the implementers' understanding of ADD is lacking, and the absence of adequate village income support, resulting in a lack of financial support in policy implementation.

The important role of the implementer's attitude in the implementation of a policy is also conveyed by Hessel (2003) ^[4] as follows: "If implementors pay attention to a specific policy, it is possible for implementors to do as intended by decision-makers. But when the attitude or perspective of these implementors differs from those of decision makers, the process of implementing a policy becomes more difficult."

Hessel's opinion above shows that although policy implementers can implement a policy when implementers disagree with the policy, it leads not to do so. About the implementation of the ADD policy, the results of research on the attitude of implementers there are several driving and inhibiting factors. Some of these driving factors are

1. There is a perception of implementers who support the ADD policy.
2. There are actions and concrete steps from the implementation of ADD, in the form of the preparation of DURK and the implementation of Village Government operational activities and community empowerment.

The inhibiting factor in the implementation attitude is the lack of response from ADD implementers who consider the ADD policy to be a mere routine policy.

The definition of bureaucracy refers to an organization that is intended to mobilize energy regularly and continuously, to achieve a certain goal. In other words, bureaucracy is a hierarchical organization, which is rationally determined to coordinate the work of people for the benefit of carrying out administrative tasks. In implementing a policy, the existing bureaucratic structure should also support and try as much as possible to achieve the goals set in the existing policy, because a good and good policy at the concept level is not necessarily successful and useful according to the objectives if implemented without the support of all actors and can lead to failure if it does not pay attention to all factors that affect the implementation of a policy.

From the results of research on the relationship between organizational structure and the implementation of ADD, there are several driving and inhibiting factors. The driving factor is the establishment of an organizational structure in the form of an ADD Implementation Team in all villages, namely the Village Head as the Person in Charge of Operational Activities (PJOK), the Village Secretary as the Person in Charge of Activity Administration (PJAK), the Head of Financial Affairs as the Village Treasurer and assisted by Community Institutions in the Village. Meanwhile, the inhibiting factors in this resource are the absence of task distribution among the ADD implementation team and the lack of coordination of the ADD implementation team.

Environment is defined as all factors that are outside the organization, or all that are outside the boundaries of the organization. This environment includes a general environment that affects the organization indirectly or less directly such as political, economic, social, cultural, and legal conditions, and a specific environment that has a direct influence such as customers, suppliers, competitors, governments, unions, trade associations, and pressure groups (Haeba *et al.*, 2021; Sidabutar *et al.*, 2023; Suharyanto *et al.*, 2022) [3, 21, 24].

Further environmental influences were conveyed by Ian Mitroff (1987) [11] who stated that an organization is a social system which among others is (1) a collection of internal and external stakeholders; (2) each stakeholder is distinctive, and different from one another; (3) who have networks with each other; (4) changes in strategy will shift relations between stakeholders; (5) the relationship between each stakeholder can be commando, persuasive, bargaining, negotiating, sharing or debating, etc.; and (6) the condition of a recent organization is a description of the last relationship with stakeholders.

From the results of research on the relationship between the environment and the implementation of ADD, there are several driving and inhibiting factors. These driving factors are

1. The capacity of BPD and village community institutions in supporting ADD policies in the form of supervisory authority over the implementation of ADD by BPD and the role of village community institutions in assisting the implementation of ADD.
2. BPD's role has been to oversee the implementation of ADD.
3. There is community support in the form of energy in mutual assistance and non-governmental organizations.

While the inhibiting factor in this environment is the lack of role of Village Community Institutions in assisting the implementation of ADD, even Community Institutions still do not intervene in the implementation of ADD.

Policy standards and objectives are the policies set by the government about the program in question. The goal to be achieved is the amount of change that occurs and the extent of consensus of goals between

Mazmanian and Sabatier (1980) [17] argue that carefully formulated and structured policy standards and objectives in order of importance play a very important role as a tool in evaluating programs, as concrete guidelines for implementing officials, and as a source of support for the goals themselves.

From the results of research on the relationship between policy size and objectives with the implementation of ADD, there are several driving and inhibiting factors. The driving factor is the compatibility between the implementation of ADD and the Regent's policy regarding ADD even though not all ADD policies are described in the form of programs by villages in the Geyer sub-district because they are adjusted to the needs and priority scale of each village.

While the inhibiting factor in the size and purpose of this policy is the lack of target accuracy when compared to the ADD plan, some are even unable to complete the planned activities. However, some villages carry out activities beyond the existing plan.

Conclusion

Based on the implementation of the village fund budget allocation policy in Sukaramai, located in North Panyabungan District, Mandailing Natal Regency, it can be concluded that this village has shown a strong commitment to utilizing village funds wisely to improve local welfare and infrastructure. Through a transparent and participatory process, villagers succeeded in formulating development priorities that are on local needs, especially in improving education, health, and agricultural sectors. However, there are still challenges in implementation, such as lack of involvement of community institutions and low community participation, which require further efforts to improve effectiveness and efficiency in achieving the desired development goals.

The implementation of the village fund budget allocation policy in Sukaramai Village, North Panyabungan District, Mandailing Natal Regency, is influenced by various supporting and inhibiting factors that play a key role in its success. These supporting factors include dissemination carried out by the District Team, smooth achievement of information from policymakers to policy implementers, and consistency in policy messages/orders. Meanwhile, inhibiting factors include a lack of socialization in the community regarding village fund budget allocation policies, low education of implementers, and lack of adequate village income support. In addition, the role of organizational structure, environment, policy size, and objectives also influence the implementation of ADD policies. However, increased understanding and support from all parties and adaptation of strategies to local conditions can help overcome these obstacles to achieve the desired development goals.

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