

Village Fund Policy Implementation In Donggala District: Case Study Of Wani Tga Village, Wombo Kalonggo Village And Wombo Mpanau Village

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Abstract

The purpose of this research is to describe how the village fund policy was implemented in three communities in Donggala Regency. This study employs qualitative research because it prioritizes the investigation of inductive thinking processes connected to the dynamics of the observed phenomena's interaction. Five data gathering procedures were used: observation, interviews, focus group discussions, literature review, and document review. Using the Van Meter and Van Horn indicators, it is possible to observe that the study's findings show that there are three reasons why the implementation of the village fund policy has not functioned efficiently. First, the implementers are limited in their ability to carry out village administration tasks. As a result of the tardy input of the Village Revenue and Expenditure Budget reports (VREB) and the Village Accountability Report every year, there is a delay in the process of disbursing village monies. Second, the village had difficulties in the VREB verification process as a result of pressure from bureaucratic units in selecting activities in the VREB, even though the VREB was defined through village meetings. Third, while resources for executing activities are still limited, they must increase their awareness of any restrictions relating to village fund policies.

Keywords: Implementation, Policy, Budget, Fund, Village

Received: February 9, 2022

Revised: March 7, 2022

Accepted: March 19, 2022

Introduction

The village plays a crucial and significant function in aiding local governments in the process of governance, including development, under the existing and present government system (Martini et al., 2019). National and regional development are inextricably linked to village development efforts (Tangkumahat et al., 2017). Village government implementation has independent powers backed by Law Number 6 of 2014 addressing villages, including those linked to financial management and village fund allocation, village head elections, and village development activities (R. & Santoso, 2018). Following the passage of Law No. 6 of 2014 on Villages, the government began legally budgeting village monies in the State Revenue and Expenditure Budget (SREB) in 2015 (Putra et al., 2019). Villages are given sufficient autonomy and funding to manage their potential to improve the economy and the well-being of the community (Julianto & Dewi, 2019). The law has changed the development approach to villages, making them the topic of development rather than the goal of development. According to the government's Nawa Cita, villages are a priority for government development, namely development from the margins, particularly villages (Arfiansyah, 2020).

So far, village reality has revealed slow economic growth, significant poverty, and unemployment, reducing villages' competitiveness in comparison to cities (Ash-shidiqqi &

Wibisono, 2018). The government works toward a shared aim, which is to improve communal welfare. If welfare has not been attained, the government has made numerous measures to achieve it via eliminating poverty (Handayani & Badrudin, 2019). As a result, President Jokowi launched the 3rd Nawa Cita, which aims to construct Indonesia from the periphery by strengthening regions and villages within the framework of the Republic of Indonesia's Unitary State. The existence of the village has now been acknowledged by Villages Law Number 6 of 2014 and has been at the lowest level in the government (Atintyasputri & Hapsari, 2019). According to Law Number 6 of 2014, a village is a legal community unit with the authority to regulate and manage government affairs as well as the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected to support life assets. the government of the Republic of Indonesia's Unitary State (Ridwan & Ibtu, 2019). The law's specification emphasizes the village's obligations, tasks, and functions in administering the village, running the village administration, and delivering services to the community to realize the shared aim of attaining community welfare (Chasanah et al., 2017).

The influence of village finances is inextricably linked to its quantitative impact on development. The development itself may be judged in two ways: tangible and intangible. First, the tangible aspects of number achievement can be observed, particularly how monetary gains can be utilized by number achievement. Second, the intangible component considers progress to be more than just a matter of statistics. This covers how the program's social aims are met as a result of the accomplishment of statistics (Imawan & Purwanto, 2020). The government's involvement in awarding local funding for poverty alleviation is critical. For example, in infrastructure development and community empowerment, the government must emphasize labor from the community itself so that the community may earn an income, and employees in village development must be distributed evenly. As a result, our Village Fund can help to alleviate poverty.

(Lalira et al., 2018). Community empowerment is a participative approach that provides communities with the confidence and opportunity to identify their primary development difficulties and propose activities to solve these challenges (Pondaag et al., 2021).

To do this, the central government distributes huge sums of money to each village, which are referred to as village funds (B. D. Pamungkas et al., 2020). The Village Fund (VF) is intended as a stimulant aid or stimulant fund to encourage the financing of Village Government programs (Sari & Abdullah, 2017). Before the establishment of this Village Fund Policy, there existed a policy that was fundamental to finance the areas of administration, development, and village community, such as the Village Fund Allocation Policy (VFA). The VFA program has been in existence since the passage of Law Number 32 of 2004, under which VFA is allocated from the Regional Revenue and Expenditure Budget (RREB) (Jamaluddin et al., 2018). Village finances, as is well known, are sourced from the state budget for revenues and expenditures intended for the community; village finances are sourced not only from the state budget but also from the regional expenditure budget and fixed income of the village government from the village fund budget, with the allocation being used for the benefit of the village government and the community (Tuanaya et al., 2020).

The Village Fund differs from the Village Fund Allocation in that the source of the cash is different. If the Village Fund is obtained directly from the SREB, the Village Fund Allocation is sourced through the RREB, where the Village Fund Allocation is a distribution of the district/balance cities of funds received in the amount of 10% of the balancing fund, after

subtracting the Special Allocation Fund. Thirty percent is spent on village equipment and operational operations, while seventy percent is spent on community empowerment. The crucial point to remember is that the Village Fund cannot be utilized to pay the wages of the village head and village apparatus since such salaries are already included in the Village Fund Allocation (Bukhari, 2018).

Village Law No. 23 of 2014 encompasses all of the village's rights and responsibilities as measured by the value of money, as well as all things relevant to the execution of the village's rights and obligations as measured by the value of money or products. The presence of village rights and duties necessitates the administration of village revenue, finance, and spending through an adequate management system. The village financial management cycle consists of planning, execution, administration, reporting, and accountability throughout one fiscal year, beginning on January 1 and ending on December 31 (Puspasari & Purnama, 2018).

Donggala Regency is one of the districts that got assistance in the form of village funds. Donggala is made up of 158 villages divided into 16 sub-districts. The Donggala Regency Government got Rp. 142,080,824,000 in village grants in 2020. (Ministry of Finance). The village government must be able to manage this money appropriately with the help of these monies. The village administration must work with the community to conduct programs and activities, and the community must take an active part in ensuring that village monies are used effectively and efficiently. This is why the use of village money must be closely reviewed by the village community to ensure that it is on goal.

Donggala Regency has 158 villages, and the process of disbursing Village Funds is based on the regulation of the Minister of Finance Regulation Number 205/PMK.07/2019 concerning the management of Village Funds, which states that within one year of the village fund budget, the process of disbursing stage I 40 percent is the fastest in January at the latest in June, and disbursement of Phase II 40 percent no earlier than March and no later than August, and for Phase III 20 percent no earlier than July. According to the above rules, based on the recommendation data from the Village Community Empowerment (VCE) of Donggala Regency in 2020 for the Tanantovea Subdistrict in 10 villages, there was a delay in the process of submitting the disbursement in phase III in 2020, While the delay was caused by the process of preparing the VREB for budget changes and the Accountability Report (AR) village, which is a requirement for the disbursement of the Village Fund, there will be delays in every activity that has been loaded into the VREB to carry out its activities during the implementation of the Village Fund.

The researchers are interested in examining this concerning the slow process of disbursing phase III of the Village Fund in Tanantovea District in 2020 by looking at the data and from the Village Community Empowerment Service of Donggala Regency, which is contained in the letter of recommendation received by every village in Donggala Regency. Thus, among the ten communities in Tanantovea Subdistrict that suffered delays in reporting distribution in phase III, the researchers picked three to be the focus of their research: Wani Tiga Village, Wombo Kalongga Village, and Wombo Mpanau Village. The three villages were chosen because the village fund ceilings for the three villages had the lowest village fund budgets among the ten villages in the Tanantovea sub-district and no later than the realization of reporting village fund activities in stages I and II. In this case, human resources greatly affect the success of an organization where Adequate human resources can support the organization in achieving its goals. And it needs the attitude of the implementers with a consistent attitude in carrying out a task according to their field of work so that the goals of an organization may

be attained to achieve the targets and reporting of each company correctly. Both the village head and village officials who will become village financial managers must have technical and management competencies linked to village administration for village money to be used as efficiently as possible to increase community welfare (Nurhakim & Yudianto, 2018). The researcher will investigate the previously discussed phenomena and data, and the priority of village funds will be adjusted per the Minister of Village Regulation No. 11 of 2019 concerning the priority of using village funds in 2020 to finance the implementation of programs and activities in the field of village development and community empowerment. village. The Van Meter Van Horn hypothesis was chosen as a research measure in implementing village fund policies in Donggala Regency based on the phenomena seen by researchers in the field with the applicability of the village fund policy implementation program in Donggala Regency

Methods

In this study, a descriptive research method with a qualitative approach was adopted (Hulu et al., 2018). Descriptive qualitative research focuses on social interactions, social phenomena, and other social science-related topics that are relevant to the study aims. This study's data is presented in the form of words (Munandar & Ikhwan, 2019). This study's data gathering methodologies were divided into five categories: observation, interview, focus group discussion, literature review, and document review. Face-to-face interviews with competent individuals in their domains were conducted by asking various questions that were immediately addressed by the interviewees (Wijaya & Aprilia, 2020). The informants for this study were chosen using a snowball sampling approach. The researcher employs the snowball sampling approach because he or she believes that the data source identified by purposive sampling will not offer the anticipated data and information. Snowball sampling is technically implemented in the sense that the researcher initially picks particular informants who are thought to be capable of providing the necessary data (Purnawan, 2021). The data from the interviews were captured on tape and written down using writing equipment (Sulina et al., 2017).

In this study, the source of data, namely primary data, is information received directly from the field or research location without the use of an intermediary. Researchers directly to the field to observe and evaluate the circumstances and conditions that occur there (Irmansyah et al., 2021). Secondary data is collected in the form of literature research, which entails gathering some documents and literature studies on village financial management responsibility (Artini et al., 2017).

The final phase in research before concluding is data analysis. This study used interactive analysis, with three objectives in mind when studying this model: minimizing data, presenting data, and verifying results (I. D. Pamungkas et al., 2020). Among other things, the analysis approach is carried out in phases. The first stage is data reduction by gathering significant information linked to the study problem, after which the data is sorted according to the topic employed. The second stage involves organizing the data in the form of a narrative so that information may be created from the facts required to formulate the research issue. The third stage involves understanding the relevant information data concerning the problem under investigation. The fourth stage is to derive conclusions from data that has been generated following data processing to give answers to the challenges examined. The fifth stage involves validating the findings of data analysis with data from informants to minimize misunderstanding of the results of interviews and observations, allowing the results to be deemed legitimate (Ramly et al., 2018).

The location of this research was determined by examining the recommendation data for the 2020 village fund disbursement from the Village Community Empowerment Service of Donggala Regency, which experienced delays in disbursement in the specified month, namely Wani Tiga Village, Wombo Kalonggo Village, and Wombo Mpanau Village. Researchers will examine the process of implementing the village fund policy to determine how far the village's success rate in the village fund management procedure has progressed.

Wani Tiga Village was initially one of the definitive communities constituted per the Regional Regulation of Donggala Regency Number 16 of 2011 addressing the establishment of nineteen villages in Donggala Regency. Wani Tiga Village's history began with the extension of Wani Satu Village, which has been planned since 2009. Because of the relatively vast territory and the desire of the majority of people to separate themselves from Wani Satu, the extension from Wani Satu Village to Wani Tiga Village was started in 2012, with the region comprising the hamlets of Sumboli and Mapane.

Wombo Kalonggo is a small hamlet with the principle of Sintuvu Roso that is located in Wombo Village, part of the Tavaili District of Donggala Regency. In 2004, Wombo Village joined the Tanantovea District due to the development of the Tavaili sub-district into three sub-districts, one of which is Tanantovea sub-district and Kalonggo Hamlet. In 2007, a 10,000 ha region separated from Wombo Village and was formally designated as the Wombo Kalonggo Village Area, which comprises of three hamlets: Hamlet I Mekar Jaya, Hamlet II Kramat Jaya, and Hamlet III Kembang Jaya.

Wombo Mpanau Village is one of ten villages in the Tanantovea District, having a total size of 3,421 Km² and two hamlets. Wombo Mpanau Village has been in operation since 2003. Originally, Wombo Village consisted of four hamlets: Hamlet 1 Boya Mpanau, Hamlets II and III Soyovau, and Hamlet IV Kalonggo. In 2001, Wombo Mpanau Village was separated into two hamlets: Hamlet I Panau and Hamlet II Pandake, per with Law Number 22 of 1999 Governing Regional Government.

In assessing policy implementation, the researcher used the policy implementation approach model developed by Van Meter and Van Horn, titled *A Model of Policy Implementation* (1975). This implementation analysis method is an abstraction or performance of a policy embodiment that is primarily carried out to attain high policy implementation performance in the context of numerous factors. This model posits that policy implementation follows a straight line from political choices through implementers and public policy performance (R. Kurniawan et al., 2018).

Based on preliminary information on the difficulties associated with implementing the Village Fund program in Donggala Regency, the authors outline the issue as follows; (1) Policy Standards and Objectives: (a) Preparation of activity plans; (b) Achievement of policy objectives, including the benefits of the village fund policy. (2) Resource: (a) Human Resources (HR); (b) Readiness of HR implementing village fund activities. (3) Characteristics of Implementing Organizations; (a) Coordination of village fund policy implementers; (b) Division of tasks in village funds. (3) An Attitude of Implementers; (a) Response of village fund policy implementers; (b) Implementing village fund policy. (4) Communication: (a) The intensity of village fund policy socialization; (b) Clarity of village fund policy communication from implementers; (c) Decision-making regarding village fund policies. (5) Social, Economic, and Political Environment; (a) Environmental capacity, namely the ability of the Village Consultative Body and village community institutions in supporting the Village Fund policy; (b) Community stability in supporting village fund policies.

Results and Discussion

Van Meter and Van Horn describe implementation as acts made by people, authorities, government agencies, or private entities to achieve the goals indicated in policy choices (policy goals) (D, 2018). Many variables influence policy implementation success and each of these variables are interconnected (Prihatini & Subanda, 2020). This model describes how policy success is impacted by some interconnected factors, including: (1) policy standards and objectives, (2) Materials, (3). Implementing organization characteristics, (4). Implementer attitude, (5). Communication between linked organizations and implementation activities, (6). Social, economic, and political context. Thus, the Van Meter and Van Horn indicators may be used to help researchers describe the execution of village fund policies in three villages in Donggala Regency.

Policy Standards and Objectives

The Local Fund Program is a fiscal program that gives village administrators the ability to regulate spending (Arham & Hatu, 2020). In implementing the village fund policy, the government of the three villages in Donggala Regency refers to Law No. 6 of 2014, which states that village funds are to improve public services in villages, alleviate poverty, advance the village economy, overcome inequality, and strengthen village communities as development subjects, and to advance the village economy by providing capital to village-owned enterprises to be managed based on their potential. village. The government must be able to attain this aim via fairness, smart planning, and community support.

A Village Cash Intensive Labor (VCIL) program is used to empower rural communities, and this activity directly incorporates the community in their work. This is extremely beneficial to the society in terms of raising income and providing jobs. Although it is only temporary, the VCIL program of activities is tremendously beneficial to the community in terms of generating additional cash from these activities. VCIL is a productive activity that focuses on empowering rural communities, particularly the poor and disenfranchised, by prioritizing the utilization of local resources, labor, and technology to create additional wages/income and eliminate poverty.

The goal of village funds always adheres to current regulations, and village fund policy choices are always made via debate in order to meet village fund policy standards and objectives. The purpose of the village fund has been carried out by village fund implementers in accordance with the standards and targets of the village fund policy in making decisions at each deliberation, which is supported by the existence of village fund budgeting which benefits are immediately felt by the community such as direct cash assistance, which is currently very beneficial by society. Direct Cash Assistance Funds are aid funds provided by the central government through the National Revenue and Expenditure Budget funds and transferred directly to the village account and used by the village government to run programs directly from the central government that are given monthly in the amount of three hundred thousand rupiah for one year of the village fund budget. In addition to direct monetary aid, the Donggala Regency Village Government has constructed production enclaves and bridges to avoid floods, as well as bought ambulances.

The goal of the Village Law is not impossible to fulfill if all parties (stakeholders), notably village administrators and target groups, work diligently (Darmi & Mujtahid, 2020). Concerning the goals and objectives of the village fund policy, the community is already aware of them as a result of socialization held at each discussion. Village meetings are frequently conducted to discuss new initiatives that need to be chosen on a group basis. This is done to

minimize overlapping information about village funding being received by the community, which tends to undermine the village authority (Winarni & Yuanjaya, 2016). The community benefits from the local money as well. So that the community understands that the use of village funds is adjusted to the rules of the purpose of the village funds to improve the welfare of rural communities, advance the village economy, bridge development gaps between villages, and strengthen village communities as subjects of development, as stated in Village Law No. 6 of 2014. Although the goal of the village funds has not been fully implemented, the village administration has completed the processes that must be completed in developing village fund policies based on needs. In line with the aims of the village funds, the village administration and community in Donggala Regency have defined the priority scale of the village funds for urgent interests.

Resource

This resource component includes the number of staff, the implementers' expertise, relevant and sufficient information to implement policies, and related resources in program implementation that can be directed to what is expected, as well as the presence of supporting facilities that can be used to carry out program activities, such as funds and facility infrastructure (Mustanir & Darmiah, 2016).

According to the Wombo Mpanau Village Secretary, the readiness of human resources for implementing village fund activities in carrying out their duties has responded to every village fund policy that was decided during the deliberation. And, in the preparation of the VREB, the activity implementers prepared the proposals that were agreed upon in the deliberation so that when the village is implemented, all involved can carry out their duties with the readiness that was planned in the deliberation. The resource readiness of the implementers of activities in Wombo Kalonggo Village in carrying out the village fund policy is to prepare training for the implementers to provide knowledge and resource development in each of their areas of duty in managing village fund policies.

The success of the village fund program can be hampered by a lack of social capital. It is necessary to share knowledge, understanding, norms, rules, and expectations in order to strengthen the capacity of village fund management (Haning & Tahili, 2018). In managing village fund activities, implementers prepare human resources by studying every village fund regulation that is implemented every year, where the village fund rules in PP 8/2016 mean that village funds are funds sourced from SREB intended for villages that are transferred through district RREB/city and are used to finance government administration, development implementation, community development, and community empowerment. The village can determine every activity in every decision-making through deliberation and implement village funds with the goal of improving the welfare of the village community based on these rules.

In discussing village fund policy rules, the village government always coordinates with village assistants and sub-district parties. In this case, it is critical for the village government to coordinate with parties who understand the rules of the village fund in order to achieve the highest possible efficiency in various types of village fund activities. There is openness that is established in implementing the village fund policy with an agreement between all interested parties in the village fund policy. The implementers of village fund activities are also adept at utilizing technology, such as expertise in the Information and Technology (IT) field to operate computers and applications for using village budgets.

The capacity of village officials to understand the work of the Village Government Work Plan (VGWP) and VREB, which are carried out annually for village report materials in budgeting village fund activities, demonstrates their understanding of their duties as village officials. The Village Medium Term Development Plan (VGWP) is an elaboration of the Village Medium Term Development Plan (VMTDP) document, which contains a strategic plan that will be implemented over a one-year period through the regional development planning mechanism. The Village Revenue and Expenditure Budget, abbreviated as VREB, is the village government's annual financial plan, which is discussed and agreed upon by the village government and the Village Consultative Body (VCB), and is stipulated in village regulations.

Characteristics of Implementing Organizations

The formal structure of the organization and the informal characteristics of its members are the characteristics of Implementing Organizations. It is influenced by the following factors: staff competence and size, level of oversight of decisions and processes, political resources, vitality, open communication level, and formal and informal relationships between the agency and decision makers (Amanda, 2020).

The implementing organization's characteristics include the village government carrying out every village fund activity by dividing the task by appointing the Village Activity Implementation Committee (VAIC) in carrying out village fund activities in the VREB every year and always coordinating with village assistants and sub-district parties. In this case, the implementers' characteristics are that the village government always carries out its duties in accordance with the village funds' Standard Operating Procedures (SOP) by always coordinating in decision making so that when implementing village fund activities, each VAIC already knows their duties in accordance with the village fund rules.

In carrying out every village fund activity in Donggala Regency, the village government involves the heads of the village fund management in managing village fund activities in accordance with their position duties under Permendagri No. 20 of 2018 concerning the duties and functions of the village government. In this case, the head of village fund activities is tasked with supervising the implementation of village fund activities directly in the field and, of course, always coordinating with the village head for reporting on the extent to which village fund activities are carried out in accordance with the agreed-upon targets, so that village fund activities can be well coordinated and appropriate SOP.

The use of funds must be transparent to the community and the government as the authorized agency in village development (Zeho et al., 2020). Transparency refers to the government's effort to openly provide material and relevant information that interests can access and understand (Iznillah & Basri, 2018). In order to ensure the transparency of the village fund budget, the village government in Donggala Regency creates a VREB banner in which all activities financed by village funds are included, and each stage of the budget is detailed according to the activities each year. The village government's transparency in implementing village fund policies is critical in all village fund budgeting. This is due to the fact that village funds, in this case provided by the central government via SREB, are beneficial to the welfare of village communities, such as the Nawacita proposed by President Joko Widodo.

The village government constantly coordinates through social media whatsapp, which is intertwined every day in discussing activities and rules that can be funded by village funds. Coordination and execution of village deliberations in developing an activity in accordance with the SOP. However, the village government faces obstacles in making decisions in

verifying VREB in the district by the assistance team, namely pressure from bureaucratic units that affect the activities planned and agreed upon in village meetings at VREB. For example, the Regional Apparatus Organization (RAO) in the village VREB emphasized budgeting of village funds, whereas the village did not budget for these activities in the VGWP and VREB. Appropriate Technology is the activity, which entails purchasing cooking utensils for making chips.

This may have an impact on the implementation of village fund activities that were agreed upon during the deliberation because some activities in the village VREB must be deleted in order for these activities to be replaced. These bureaucratic units' pressure in verifying VREB always forces activities to be included in the VREB as a condition for signing the village verification recommendation letter. In this case, the implementing organization's characteristics in carrying out village fund activities have carried out an attitude of transparency of village funds to the community, but pressure from bureaucratic units can affect the course of a village fund policy, so that what has been planned by the village government in deliberation immediately changes in VREB planning because it follows pressure from these bureaucratic units. The more actors and agencies involved in a policy, and the more interconnected their decisions are, the less likely it is that it will be implemented successfully.

The Attitude of The Implementers

The implementers' attitudes are influenced by how their views and perspectives on the impact of policies on the organization's and their personal interests are influenced (W. Kurniawan & Maani, 2019). There are three types of implementer attitude/response to policy, namely the implementer's awareness, the implementer's instructions/directions to respond to the program towards acceptance or rejection, and the intensity of the response. Implementers may understand the program's aims and objectives, but they frequently fail to properly implement the program because they reject the objectives in it, causing them to secretly divert and avoid program implementation (Hasman, 2015).

In taking village government action to carry out activities outlined in the VREB, it always refers to the village fund rules, both the rules of the ministry of finance and the rules of the village ministry, so that the village government can make decisions in determining each village fund activity, both development activities and activities. Other than village fund rules, there aren't many other topics discussed at other village meetings. And, before carrying out its activities, the village government always coordinates with village assistants to discuss the rules that have not been understood in determining and determining the activities stipulated in the VREB. So that when the village government conducts village fund activities, it understands the rules that will be implemented in the village.

The village government's response in carrying out village fund activities is to hold deliberations with the community in determining each activity, both development activities and empowerment activities, where the issue of working wage agreements is discussed in carrying out development activities and village empowerment activities so that in the implementation of these activities there is already an agreement between the village government and the community. The village government also conducts the planning stage to determine the activities that have been proposed in the village deliberations, as outlined in the village APBDes, and then an AR will be made as a result of a report on each activity that has been planned to be realized each year.

In carrying out its activities, each village government in Donggala Regency begins with a hamlet level meeting, after which the proposals in the hamlet meeting are raised in the village meeting to be discussed together in determining the priority of the proposal in accordance with the village fund priority rules. When village funds are disbursed, the village government communicates directly to the community about the activities that have been planned in the VREB through the head of the hamlet and the VAICs of village fund activities.

However, there are still challenges in carrying out village administrative tasks, such as the delay in village fund disbursement caused by the slowness of the village VREB and AR reports each year. This is because the discipline of implementing village fund activities in determining the target for each reporting is still not in accordance with what is required for financial disbursement, which is the timeliness of submitting reports. The implementation of village fund activities is always hampered by the attitude of village fund implementers, which has an impact on the slow disbursement of village funds.

Communication Between Related Organizations and Implementation Activities

The success of implementing public policy will be determined by communication. When decision makers already know what they are going to do, effective implementation occurs (Hidayat, 2021). Because continuous cooperation and coordination allow all development to run smoothly and without problems that harm the community, as well as avoid other forms of corruption or misappropriation of funds that are actually used to develop the region (Uamang et al., 2018).

The village government of Donggala Regency holds a village Development Planning Meeting (DPD) every January, which is attended by village officials, community leaders, community organizations, village communities, and other stakeholders. Representatives from various sectors of the economy, health, education, the environment, office holders, and the local community attended the DPD. DPD is an annual agenda that includes discussions about VGWP and VMTDP. The results of the deliberation became a reference for the village government in the VMTDP, and every year the village evaluated the VGWP that had been proposed the previous year to be raised again in the proposed priority scale for the current year. There are proposals in the DPD that are raised to the district level, and proposals that are raised directly to the village to be included in the village VREB design, where the proposal can be realized through village funds by budgeting activities in accordance with the village fund priority mechanism. And, for the most part, all village fund management activities in the village are in accordance with Minister of Home Affairs Regulation No. 20 of 2018 on village financial management. So that the priority scales included in the regulation can be implemented according to a joint decision in deliberation in the implementation of the village fund policy.

Social, Economic and Political Environment

The VCB's role in supporting village fund policies is to strengthen the village government's proposals in village meetings in accordance with village fund policy priorities based on the village fund rules themselves. In this case, the village government's social environment provides direct cash assistance to the community on a monthly basis in accordance with the village fund rules. The village government focuses on the business of Village-Owned Enterprises in the economic environment. According to the rules of the Ministry of Villages No. 11 of 2019 concerning the priorities of the 2020 village fund budget, the village government is required to provide capital to Village-Owned Enterprises Assistance based on the potential of village businesses in order to increase village independence efforts so that

villages can become self-sufficient. These funds can provide direct contributions to the village in the form of financial income generated by businesses managed by Village Owned Business Assistance. The village government also uses community vacant land for agricultural processing through VCIL, planting corn on vacant land with a contract system to land owners. Farmers will manage the land with a daily wage system funded by village funds, from fencing and planting to the harvest process. There is also no political environment that influences the course of the village fund policy.

The VCB's role in assisting village fund policies by providing direct supervision at every village meeting and every village fund activity carried out by VAIC. In making decisions, the village government is always in agreement with the VCB and village institutions in determining the proposals in the VMTDP and in the VREB, so that the village government and village institutions are always in agreement in carrying out village fund activities. The VCB plays a significant role in promoting the village fund policy. However, during village deliberations, several village institutions may fail to understand the rules of village funds. As a result, it takes a long time in the deliberation to discuss the problem of village fund activities that will be included in the VGWP and VREB due to adjustments and provide an explanation of village fund rules. In this case, there are always differences of opinion in every village meeting because each individual has different understanding abilities in understanding the rules, so there must be differences in decision making. However, all of this can be cleared up with an explanation from the village government, as well as village assistants and sub-district parties, so that decisions are made in accordance with village fund rules.

Conclusion

The development of the village fund policy model is critical because it has an impact on the community's active participation in village development and poverty alleviation (Sulila, 2020). According to the analysis and discussion presented, some of the findings that are thought to affect the suboptimal implementation of the village fund policy in Donggala Regency are derived from resource indicators, implementer attitudes, and implementing organization characteristics. These three dimensions, which are related to the performance of the implementers in implementing the village fund policy, require improvement and re-evaluation. Meanwhile, aspects of standards and policy objectives, as well as communication between organizations and the social, economic, and political environments, are on track. The resources of village fund implementers still need to be strengthened in terms of comprehending any rules linked to the village fund policy, because these village fund policy rules serve as the foundation for the village government in carrying out village fund operations. Village fund implementers, particularly village officials, must be better prepared to grasp the regulations governing village finances. The implementers' attitude toward reacting to the village fund policy is not ideal since there are still barriers in carrying out village administrative work, namely the delay in disbursement of money caused by the slowness of the village VREB and AR reports each year. As a result, completion of village fund reports is always sluggish in the fulfillment of operations. This occurs because the discipline of implementing village fund activities in setting the objective for each reporting is still not in agreement with the timeliness of submitting reports as a prerequisite for disbursing financial money. The attitude of the activity implementers constantly delays each fund administration report for the completion stage, which has an influence on the sluggish disbursement of village funds.

Characteristics of implementing organizations in deciding village fund policies in the village VREB assistance process in districts facing issues with the VREB verification process, namely

the pressure from bureaucratic units in determining VREB activities. Meanwhile, the village VREB has been defined through community meetings. Because there are pressures that impact the village finance planning that has been agreed upon in the VREB, this might be an impediment for the village in deciding the activities that have been agreed upon in the VREB debate. As a result, the village will be inhibited in defining the process of implementing the village fund policy due to the demands of the bureaucratic unit in decision making, which will slow down the process of implementing the village fund policy itself.

A good method for managing village money is required so that the village administration can demonstrate performance in line with the norms and what is anticipated by the community so that it may continue to advance, improve, and live in prosperity. The village government should have a thorough understanding of village fund management knowledge and abilities in order to carry out village government operations. In the meanwhile, inefficient fund management may be avoided. To ensure the effectiveness of financial management, village chiefs and other personnel must be skilled in managing funds so that the outcomes are predictable and orderly (Bustamam et al., 2018).

The success or failure of attaining the goal of establishing regional autonomy is largely determined by how effectively the Village Government performs in carrying out its tasks, functions, and authority as public employees (Noverman, 2018). Village financial management must, of course, be done with excellent and accountable management since the money that enter the village are not insignificant and must be controlled by the village administration (Fahri, 2017). The village government is a formal symbol of the whole village community that governs the implementation of government operations and affairs by the village and the deliberative body chosen by the community for the community's benefit (Malahika et al., 2018). The strong touch of initiation, creativity, creation, and collaboration between village authorities and the community in accomplishing what is a common aim is the key to success for the welfare of the community in establishing the village. Village development cannot be carried out just by village authorities; it requires community support, initiative, and an active involvement (Indrianasari, 2018).

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