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# Implementation of Village Fund Management Policy in Improving Village Development in Sumalata District, North Gorontalo District

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**Abstract:** In order to improve village development, this study looks at how village finance management regulations are being implemented in Sumalata District, North Gorontalo Regency. Even with policies in place, their implementation is still not ideal. Through observations, documentation, and interviews, data were gathered using a descriptive qualitative methodology. Data reduction, presentation, and verification were all part of the analysis. The results show that while money is allotted to different initiatives, there are irregularities and unforeseen expenses that make it difficult to follow North Gorontalo Regent Regulation Number 30 of 2022. The study outlines critical elements that affect policy success, including organizational communication, resources, standards for policies, and socioeconomic and political environments. These results emphasize the need for better governance as well as tactical changes to increase the efficacy of policies for village development.

**Keywords:** Policy Implementation, Village Fund Management, Village Development

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## 1. Introduction

### Research Context

Public administration as Pfifner & Presthus think in [1] is a series of activities carried out by state or government officials to achieve state goals efficiently. Public administration is a science that studies how to manage a public organization. Public administration is the coordination of group and individual efforts with the aim of implementing public policy. Global public administration is a process concerned with the implementation of several public policies.

Public policies, as Anderson stated in [2], are policies developed by government agencies and officials, where the implication of these policies is that public policies always have certain goals or have goal-oriented actions. Public policy contains government actions. Public policy is what the government actually does, so it is not what it is still intended to do. The public policy taken can be positive in the sense of government action regarding certain issues or negative in the sense of the government's decision not to do something. Government policy, at least in a positive sense, is based on statutory regulations that are binding and coercive.

Public policy arises through a series of processes. This means that public policy does not arise suddenly, but rather through a certain process that is related to policy objectives. The process that public policy goes through is an interrelated series, where each stage in the series of processes will influence the other stages. The public policy process goes

through a series of stages of government action, one of these stages is the implementation of public policy [3].

Public policy implementation is an action to achieve the goals set out in a public policy in a decision. This action seeks to change these decisions into operational patterns and tries to achieve large or small changes as previously decided. Implementation is essentially an effort to understand what should happen after the program is implemented [3].

Implementation of public policy is an important stage in the realization of comprehensive public policy where the success of a policy implementation can be measured or seen from the process and achievement of the final goal. In its implementation, the policy implementation model of Donald Van Meter and Carl Van Horn in [4] explains that the factors that can determine the success and failure of policy implementation are policy standards and targets, resources, communication between organizations, characteristics of implementing agents, attitudes (disposition) of the implementer as well as social, economic and political environmental conditions.

In relation to the implementation of public policy, one of the policies in Indonesia, namely Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, in its implementation has placed villages within the district/city area. In Article 1 paragraph 1 of the policy of Republic of Indonesia Law Number 6 of 2014 it is stated that Villages are villages and traditional villages or referred to by other names, hereinafter referred to as Villages, are legal community units that have territorial boundaries that have the authority to regulate and manage government affairs. , the interests of local communities based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

Republic of Indonesia Law Policy Number 32 of 2004 concerning Regional Government states that villages are autonomous governments. Next, the village is given an authority to regulate its government in the village concerned. The granting of authority to villages stems from changes in the government system in Indonesia. The decentralized government system adopted in Indonesia provides for the transfer of authority from the central government to regional governments, to manage its potential to increase Regional Original Income (PAD). Villages are also strengthened by providing several government supports related to accelerating the implementation of government in villages in the form of Village Funds for optimizing development and empowering village communities as regulated in village regulations (Perdes) concerning APBDes.

The trend in village fund allocation in Sumalata District, North Gorontalo Regency in the last three years can be seen in Table 1 as follows:

**Table 1**. Village Funds in Sumalata District, North Gorontalo Regency 2021 to 2023

| No | Village | Year | | |
|---|---|---|---|---|
| | | 2021 | 2022 | 2023 |
| *(1)* | *(2)* | *(3)* | *(4)* | *(5)* |
| 1 | Buloila | 797,483,000 | 950,371,000 | 723,614,000 |
| 2 | West Bulontio | 866,817,000 | 786,337,000 | 772,262,000 |
| 3 | East Bulontio | 889,814,000 | 774,842,000 | 807,049,000 |

| | | | | |
|---|---|---|---|---|
| 4 | Kikia | 741,383,000 | 727,625,000 | 710,326,000 |
| 5 | Kasia | 741,965,000 | 718,087,000 | 712,417,000 |
| 6 | Tumba | 1,071,361,000 | 737,955,000 | 709,739,000 |
| 7 | Lelato | 716,661,000 | 662,230,000 | 647,625,000 |
| 8 | Mebongo | 773,949,000 | 727,557,000 | 974,212,000 |
| ***(1)*** | ***(2)*** | ***(3)*** | ***(4)*** | ***(5)*** |
| 9 | Pulohenti | 848,199,000 | 905,849,000 | 733,783,000 |
| 10 | Puncak Mandiri | 737,342,000 | 662,159,000 | 665,098,000 |
| 11 | Hutakalo | 813,777,000 | 739,600,000 | 691,414,000 |
| | **AMOUNT** | **8,998,701,000** | **8,392,612,000** | **8,147,539,000** |
| | **PERCENTAGE** | | **Down 6.73%** | **Down 2.92%** |

Source: Sumalata District Office, 2024

The recapitulation of village fund allocations for Sumalata District, North Gorontalo Regency for 2021 to 2023 in Table 1.1 shows a decreasing trend where the village fund allocation for Sumalata District, North Gorontalo Regency for the 2023 Fiscal Year is IDR. 8,147,539,- or a decrease of 2.92% from the 2022 budget year which received an allocation of Rp. 8,392,612,000,-. The 2023 budget year allocation consists of a basic allocation of IDR. 6,000,518,000,-; performance allocation of Rp. 260,949,000,- and the formula allocation is IDR 1,886,072,000,-.

The implementation of village fund management policies in improving village development in Sumalata District, North Gorontalo Regency in this research focuses attention on the implementation of village fund management in Sumalata District, North Gorontalo Regency in accordance with those stipulated in the policy of North Gorontalo Regent Regulation Number 30 of 2022 concerning Technical Guidelines for the Use of Funds. Villages in 2023 and percentages for various priority programs which refer to the policy of the Minister of Finance of the Republic of Indonesia Regulation Number 201/PMK.07/2022 concerning Village Fund Management.

The purpose of enacting North Gorontalo Regent Regulation Number 30 of 2022 is to provide a reference for the Village Government in determining village development priorities in village development planning activities. This policy aims to provide technical guidance on the use of village funds as an effort to accelerate the achievement of village SDGs. The Priority Arrangements for the Use of Village Funds in 2023 as referred to in North Gorontalo Regent Regulation Number 30 of 2022 consist of: 1) Priority Use of Village Funds; 2) determining Priorities for the Use of Village Funds; 3) publication and reporting; and 4) coaching.

Policy Regulations of the Regent of North Gorontalo Number 30 of 2022 concerning Technical Instructions for the Use of Village Funds in 2023 regulates that the Village Head submits a report on determining Priorities for the Use of Village Funds to the Regent via the Subdistrict Head, facilitated by Professional Assistance Staff no later than 1 (one) month after the RKPDesa is determined. However, initial observations indicate that there

are still delays in several villages in Sumalata District, North Gorontalo Regency in reporting beyond 1 (one) month after the RKPDesa was determined.

Policy Regulations of the Regent of North Gorontalo Number 30 of 2022 concerning Technical Instructions for the Use of Village Funds in 2023 also regulates that the Regent carries out guidance through socialization, monitoring and evaluation of Priority Use of Village Funds according to his authority. Guidance can be delegated to regional/district officials who can be assisted by professional assistants and third parties. However, based on initial observations, it indicates that problems in the development aspect of village fund management in Sumalata District, North Gorontalo Regency include the absence of regulations from the Regent of North Gorontalo regarding the implementation and development of village apparatus that are complete, up-to-date and in accordance with higher regulations. Meanwhile, problems in the supervision aspect of village fund management in Sumalata District, North Gorontalo Regency, can be observed, among other things, from the supervision planning by the North Gorontalo Regency Government which has not considered risks. This can be seen from the absence of plans and problem mapping by the North Gorontalo Regency Government in carrying out monitoring activities. So far, supervision by the North Gorontalo Regency Government has not fully included an evaluation of the suitability of the Village APBD with the priority scale for the use of village funds, and follow-up improvements have not been included in the monitoring results report.

Other general problems identified in this pre-research are 1) the use of village funds is still limited because it has been determined by the center that 48% of the remaining 52% of the budget allocation is handed over to the village (PMK); 2) The proposed musdes activities cannot be budgeted because they are not in the siskeudes application menu, so the activities must be replaced; 3) Villages are required to include a capital investment budget for joint BUMDes while this aspect is not a village requirement; 4) It is difficult for the village head to realize the program in the vision and mission because the activity budgeting has been determined by the center; 5) BPD as the village legislature sometimes does not support village government programs; and 6) There are activities that have not been completed until the end of the fiscal year.

Various problems in implementing village fund management policies and not being able to fully improve village development in Sumalata District, North Gorontalo Regency can be suspected to be caused by several factors that determine success or failure in implementing village fund management policies. In this research, researchers will look at problems in the factors that determine the success or failure of implementing village fund management policies using the policy implementation model of Donald Van Meter and Carl Van Horn in [4], namely policy standards and targets, resources, communication between organizations, characteristics of implementing agents, attitudes (dispositions) of implementers and social, economic and political environmental conditions. The reason researchers chose the Van Meter and Van Horn policy implementation model is because it can provide an explanation and analysis of the performance or achievement of a policy.

Relevant research regarding the implementation of village fund management policies has been carried out, including research [5] regarding the Implementation of Village Fund Management Policies. The results of research [5] show that the implementation of village fund management policies in Karya Jaya Village has not reached an optimal level. One of the main problems is the lack of transparency in socializing village fund management to the community, which results in low community participation. Implementation of village fund management activities also still faces obstacles in terms of effectiveness and adequate supervision. Apart from that, delays in disbursement of funds are a problem that needs to be addressed. This is caused by the slow reporting of financial accountability and the preparation of village expenditure budget plans (APBDes).

Other research by [6] regarding the management of village fund allocation in increasing development and empowerment of village communities found that village officials

still need guidance regarding the socialization and administration of village financial management to provide understanding and knowledge of regulations and legislation. Inhibiting factors include the quality of human resources in terms of knowledge and understanding of the Village Law and the lack of training and assistance for village officials.

## 2. Research Methods

The research setting is the research object where this research activity was carried out, namely in Sumalata District, North Gorontalo Regency. Determining the research setting is intended to simplify or clarify the setting or location that is the target of the research. The qualitative descriptive method can be interpreted as a procedure for solving problems that are investigated and produce descriptive data in the form of speech, writing and behavior that can be observed from people (subjects) of research. At present, it is based on facts that appear or are as they are [7]. Apart from that, this research was assisted by quantitative data. Quantitative data is a type of data that can be measured or calculated directly, in the form of information or explanations expressed in numbers or in the form of numbers [8].

## 3. Results and Discussion

### Factors that determine the success of implementing village fund management policies in improving village development in Sumalata District, North Gorontalo Regency

### Policy standards and targets

The findings of this study show that policy standards and targets for implementing village fund management policies in Sumalata District, North Gorontalo Regency Still There are several weaknesses because the diverse needs of village communities and village development have not been fully accommodated in policy, and goals such as improving welfare and overcoming poverty have not been fully realized, thus hampering success implementation of village fund management policies in Sumalata District, North Gorontalo Regency.

The results of this research are linked to the policy implementation model formulated by Van Meter and Van Horn, called A Model of the Policy Implementation [4], that in a policy the standards and targets are not clear, multiple interpretations can occur and easily lead to misunderstandings and conflicts. among implementation agents. Therefore, there are weaknesses policy standards and targets for implementing village fund management policies in Sumalata District, North Gorontalo Regency can result in multi-interpretations and misunderstandings between implementation agents. If this is not handled well, it can have negative impacts, such as unclear goals and results village fund management, inefficiencies and inefficiencies in implementation village fund management, conflict between implementers, public disappointment with village fund management, even failure village fund management in achieving its goals.

According to [9] that every public policy is basically directed at fulfilling the public interest on a priority basis, in accordance with the objectives of the policy being implemented. However, in empirical facts, policy implementation often encounters obstacles in its implementation. If related to the results of this research, it can be stated that to overcome the lack of policy standards and targets in implementing village fund management policies in Sumalata District, North Gorontalo Regency, a multidimensional approach is needed that includes refining policies and improving implementation strategies. The first main step that the North Gorontalo Regency Government needs to consider is refining Policy Standards and Targets. This can be done by conducting a comprehensive needs assessment across the diverse communities in North Gorontalo Regency, especially in Sumalata District, to thoroughly understand their needs, challenges and development priorities. Next, stakeholders are involved in a participatory process with relevant stakeholders, including

government agencies, community representatives, experts, and NGOs, to gather their insights and perspectives on shortcomings and potential improvements to the policy village fund management.

Based on needs assessments and stakeholder engagement, the North Gorontalo District Government can refine policy standards to ensure that policies are comprehensive, adapted to the local context, and aligned with the needs of diverse communities. Clear targets need to be set to define the desired outcomes of the policy village fund management and provides a framework for monitoring and evaluating progress.

The second main step that the North Gorontalo District Government needs to consider is improving the implementation strategy village fund management policy with strengthen capacity development, namely providing targeted capacity building programs for village officials and community members to increase their understanding of enhanced policy standards, project implementation procedures, financial management practices, and monitoring and evaluation techniques.

The Village Government in Sumalata District, North Gorontalo Regency needs to encourage community ownership, namely fostering a sense of community ownership by actively involving community members in all stages of the policy implementation process, from planning and decision making to project implementation, monitoring and evaluation. Furthermore, empowering Community Based Organizations to play a more active role in implementing village development initiatives. This can be done by providing training, funding and technical support, so they can effectively meet local needs and priorities.

The Village Government in Sumalata District, North Gorontalo Regency can ensure transparency and accountability by implementing strong mechanisms to ensure transparency and accountability in managing village funds. This includes publishing detailed budget plans, making financial records publicly accessible, holding regular public hearings, and establishing clear oversight mechanisms. Then adapt to the local context by adapting the implementation strategy to the unique context of each village, taking into account customs, traditions, social dynamics and resource limitations.

The second main step that the North Gorontalo District Government needs to consider is overcoming implementation challenges by addressing infrastructure gaps hampering development efforts, such as improving roads, electricity and communications networks in remote areas. Next, allocate adequate resources by ensuring adequate financial resources and human resources are allocated to village development initiatives. This can be done by increasing village fund allocations, providing technical assistance, and deploying additional personnel to support implementation efforts.

The North Gorontalo District Government needs to explore alternative funding mechanisms, such as public-private partnerships, microfinance schemes, and crowdfunding initiatives, to complement government funding and support sustainable development projects. In addition, implement anti-corruption measures, such as strengthening internal controls, encouraging violation reporting mechanisms, and implementing strict penalties for misuse of funds.

This comprehensive strategy, if implemented in Sumalata District, can effectively overcome deficiencies in policy standards and targets, improve implementation of village fund management policies, and achieve its goals of increasing welfare and reducing poverty.

**Resource**

The findings of this research indicate that the availability of resources for implementing village fund management policies in Sumalata District, North Gorontalo Regency is still limited, both in terms of human resources, budget and the condition of facilities and

infrastructure. This hampers the success of policy implementation village fund management and limiting village development in Sumalata District, North Gorontalo Regency.

The results of this research are linked to the policy implementation model formulated by Van Meter and Van Horn, called A Model of the Policy Implementation [4], that apart from basic measures and policy objectives, what needs to be paid attention to in the policy implementation process is the source -available sources. Resources deserve attention because they support the success of policy implementation. The sources referred to include funds or other incentives that encourage and facilitate effective implementation.

Process success implementation of village fund management policies in Sumalata District, North Gorontalo Regency depending on the ability to utilize available resources. Humans are the most important resource in determining the success of the process implementation of village fund management policies in Sumalata District, North Gorontalo Regency. Certain stages of the entire implementation process are based on the availability of quality human resources in accordance with the work required by politically determined policies. But when the competence and capability of these resources is nil, the performance of public policy is very difficult to expect. This is as emphasized by Edwards III in [4] that sufficient staff (quantity & quality) greatly determines the success of policy implementation.

Apart from human resources, other resources need to be taken into account implementation of village fund management policies in Sumalata District, North Gorontalo Regency are financial resources. Because like it or not, when competent and capable human resources are available while disbursement of funds through the budget is not available then it becomes a political problem to realize what the public policy objectives are intended to aim for. As confirmed by Hogwood & Gunn in [4], sufficient time and resources are available to implement the program. The necessary mix of resources is actually available.

Related to the results of this research, overcoming the limited resources available to implement village fund management policies in Sumalata District, North Gorontalo Regency requires a multidimensional approach that includes increasing resource allocation and resource utilization. The main strategy to consider is increasing resource allocation by advocating for budget increases through Government involvement North Gorontalo Regency and advocating for an increase in budget allocations, especially for village fund management policies in Sumalata District. In this case it is important to highlight the unique needs and challenges in Sumalata District to justify additional funding.

Village government in Sumalata District, North Gorontalo Regency it is necessary to explore alternative funding sources by exploring alternative funding sources outside government allocations, such as grants from foundations, crowdfunding initiatives, or public-private partnerships. This can increase available resources and support wider development projects. In addition, prioritizing effective utilization by ensuring allocated resources are used effectively and efficiently. Further implement strong financial management practices, conduct regular audits, and encourage transparency in the use of funds to maximize the impact of available resources.

Another strategy that needs to be considered is increasing resource utilization through increasing human resource capacity by providing targeted capacity building programs for village officials and community members.in Sumalata District, North Gorontalo Regency. Train HR on project management, financial management, monitoring and evaluation techniques, and effective communication skills to improve HR's ability to utilize resources effectively.

All elements of the village in Sumalata District, North Gorontalo Regency, you can optimizing facilities and infrastructure: utilizing existing facilities and infrastructure by carrying out routine maintenance, adopting innovative utilization strategies, and exploring shared use models with neighboring villages to maximize the benefits of available resources. In addition, utilizing information and communication technology (ICT) tools to

simplify administrative processes, improve data management, and improve communication between village officials, community members and external stakeholders. This can optimize resource utilization and reduce administrative costs.

Other strategies to consider are overcoming specific resource constraints in the form of human resource shortages by recruiting qualified individuals, providing specialized training, and considering temporary hiring or outsourcing arrangements for certain skills. Infrastructure Gaps can be addressed by identifying and prioritizing infrastructure gaps that hinder development efforts, such as improving roads, electricity and communications networks in remote areas. Collaborate with relevant government agencies and seek funding support to address these infrastructure needs. Meanwhile, budget limitations by prioritizing important expenditures and aligning project proposals with the available budget. Consider cost-effective alternatives, seek contributions in the form of goods and services from community members, and build projects in phases over time to maximize the impact of limited resources.

Another strategy that needs to be considered is fostering collaboration and partnerships through cooperation between villages by encouraging collaboration and sharing knowledge between villages in Sumalata District. Share best practices, pool resources for larger projects, and collectively advocate for shared needs. Stakeholder engagement includes government agencies, NGOs, private sector partners, and academic institutions. Solicit their expertise, collaboration and potential funding support to improve resource utilization and overcome existing challenges. In addition, foster a strong sense of ownership from the community by actively involving community members in all stages of the policy implementation process, from planning and decision making to project implementation, monitoring and evaluation. This will encourage resource management and optimize benefits for society.

It is hoped that by implementing various comprehensive strategies, Sumalata District can effectively overcome limited resource availability, increase resource utilization, and overcome challenges that hinder the successful implementation of village fund management policies. This will pave the way for sustainable development and improved community welfare.

**Inter-organizational communication**

The findings of this study show that communication and coordination between organizations in implementing village fund management policies in Sumalata District, North Gorontalo Regency is well established. This supports the smooth implementation of village programs and activities. However, socialization has not yet reached the entire community, so community understanding of village funds still not enough, this thing under success implementation of village fund management policies in Sumalata District, North Gorontalo Regency.

The results of this research are linked to the policy implementation model formulated by Van Meter and Van Horn called A Model of the Policy Implementation [4] that policy implementation programs, as a reality of policy programs, need to have good relationships between the agencies involved. related to communication and coordination support. For this reason, coordination and cooperation between agencies is needed for the success of a program. Communication and coordination are one of the most important and important things in an organization for the realization of the organization's programs with its goals and objectives. Coordination is a powerful mechanism in implementing public policy. The better the coordination of communication between the parties involved in an implementation process, the assumption is that errors will be very small to occur.

According to Edwards III in [4] that communication is very important, because a program can only be implemented well if it is clear to the implementer. This concerns the process of conveying information or transmission, clarity of information and concentration

of the information conveyed. Regarding the results of this research, it can be said that the importance of effective communication and coordination between organizations in the successful implementation of village fund management policies in Sumalata District, North Gorontalo Regency. This emphasizes that strong collaboration and exchange of information between various stakeholders is essential to ensure the smooth implementation of village programs and activities.

Hogwood & Gunn in [4] that policy implementation requires perfect communication and coordination. Regarding the results of this research, it can be said that the important points from this statement are that effective communication channels, namely the existence of well-established communication channels between organizations, facilitate the exchange of information, ideas and concerns related to village development initiatives in Sumalata District, North Gorontalo Regency. Open communication and coordination fosters a collaborative environment where the Village Government can jointly make decisions that suit the needs and priorities of the community in Sumalata District, North Gorontalo Regency.

Based on Hogwood & Gunn in [4] it can be said that effective communication and coordination simplifies the process implementation of village fund management policies in Sumalata District, North Gorontalo Regency, reducing delays, miscommunication, and potential conflict. Additionally, open communication and collaboration promotes transparency and accountability among organizations, ensuring that funds are used effectively and responsibly.

The importance of effective communication and coordination in implementation of village fund management policies in Sumalata District, North Gorontalo Regency contribute to the achievement of better program outcomes by ensuring that all stakeholders are aligned, resources are used efficiently, and potential challenges are identified and addressed promptly. Open communication and collaboration encourage stronger Community involvement, encouraging participation, feedback and a sense of ownership in village development initiatives in Sumalata District, North Gorontalo Regency. Effective communication and coordination form the basis for sustainable development by encouraging a cohesive approach to village planning, implementation and monitoring implementation of village fund management policies in Sumalata District, North Gorontalo Regency.

The importance of communication in the implementation of village fund management policies in Sumalata District, North Gorontalo Regency, so various elements in Sumalata District, North Gorontalo Regency need to beholding regular meetings between organizations to discuss progress, challenges, and upcoming activities and determining clear communication channels to share information, updates, and concerns requires involving all relevant organizations in the planning and decision-making process for village development initiatives and ensuring transparency in financial management by sharing budget information, expenses, and procurement details. Additionally, establish mechanisms to collect feedback from community members and evaluate the effectiveness of village programs.

By developing a culture of effective communication and coordination between organizations, Sumalata District can continue to strengthen the implementation of village fund management policies, which leads to improved program results, increased community involvement, and sustainable development for its residents.

## 4. Conclusion

Based on the results of research and discussion, it can be concluded that village fund management policies to improve village development in Sumalata District, North Gorontalo Regency are already running, but are not yet optimal. This is seen from three perspectives.

The use of village funds in Sumalata District, North Gorontalo Regency comes from the APBN, APBDes and other sources of income used to finance various village development programs in various fields. However, it still exists in consistencies in the management of Village Funds in Sumalata District, North Gorontalo Regency, namely the existence of additional costs outside the budget in the APBDes which have the potential to violate North Gorontalo Regent Regulation Number 30 of 2022.

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