

## **ANALYSIS OF VILLAGE FUND ALLOCATION POLICY IMPLEMENTATION PROCESS IN BANYURASA VILLAGE, SUKAHENING DISTRICT, TASIKMALAYA REGENCY**

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### **Abstract**

The purpose of this study was to find out the Implementation Process of Village Fund Allocation Policies in Banyurasa Village, Sukahening District, Tasikmalaya Regency. The formulation of the problem is how the process of implementing the Village Fund Allocation policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency. The research method used is descriptive research with a qualitative approach. Qualitative research is rooted in a scientific background as a whole, relies on humans as a research tool, conducts data analysis inductively directs the research target in an effort to find theory from the ground up, being descriptive is more concerned with process than results, limits studies with focus, has a set of criteria to check the validity data, the research design is provisional and the results of the research are agreed upon by both researchers and research subjects. simultaneously has been implemented in the moderate category. Partially, of the six aspects of the policy implementation process in implementing Village Fund Allocation in Banyurasa Village, Sukahening District, Tasikmalaya Regency, it is in the less category, namely communication between organizational units in implementing Village Fund Allocation policies. Fund sources are still insufficient for village operations and community services. The quantity and quality of employee resources is also lacking. The encouragement of employees is still lacking in implementing the Village Fund Allocation policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

**Keywords: Implementation Process, Policy, Allocation of Village Funds.**

### **Introduction**

Based on Law Number 6 of 2014 concerning Villages, Villages have a source of income in the form of Village original income, regional tax sharing and district/city regional levies, shares of central and regional financial balance funds received by districts/cities, budget allocations from APBN, financial assistance from the Regional Budget or provincial APBD and Regency/city APBD, as well as non-binding grants and donations from third parties.

The source of the village's income as a whole is used to fund all the authorities that are the responsibility of the village. One source of Village income that plays an important role for the Village is the Allocation of Village Funds originating from the Regional Expenditure Budget or APBD which is allocated to certain villages with the aim of helping fund special activities which are village affairs and in accordance with regional priorities.

Allocation of Village Funds is a consequence of the division of tasks between the Regional Government and the Village Government. Allocation of Village Funds is a comprehensive system in the framework of funding the implementation of the principle of decentralization and co-administration.

Principles of Village Fund Allocation management:

- a. Management of village fund allocation is an integral part of village financial management in the Village Budget.
- b. All activities funded by village fund allocations are planned, implemented and evaluated in an open way by involving all the people in the village. All activities must be accounted for administratively, technically and legally.
- c. Allocation of Village Funds is carried out using the principles of thrifty, directed and controlled.
- d. The allocation of Village Funds is intended to finance Village Government programs in carrying out government activities, development and community empowerment.

The purpose of granting the Village Fund Allocation is:

- a. Improving the implementation of village government in carrying out services, development and society according to their authority.
- b. Improving the capacity of community institutions in villages in planning, implementing and controlling development in a participatory manner according to village potential.

The source and allocation of the Village Fund comes from the Regional Expenditure Budget.

The Allocation of Village Funds is at least 10% (ten percent) of the total balance funds after deducting the Special Allocation Funds received by the Tasdikmalaya Regency Government. Allocation of the amount of Village Fund Allocation in the Regional Income Budget is based on the receipt of the Tasikmalaya Regency Government Balancing Fund in the current year. Use of Village Fund Allocations to finance (a) the Village administration sector (b) the village development implementation sector (c) the community development sector and (d) the village community empowerment sector.

The use of Village Fund Allocations must refer to the Village RPJM and Village RKP. The implementation of programs and activities originating from the Village Fund Allocation must synergize with programs and activities originating from other funds received by the Village Government.

In order to realize an orderly, transparent, accountable and quality management of the Village Fund Allocation, the Regency Government is given the authority to be able to impose sanctions in the form of delaying the distribution of Village Fund Allocations in the event that reports on the use of Village Fund Allocations are not submitted late. The Allocation of Village Funds shows that the district government's participation in village development is getting bigger.

Village Fund Allocation plays a very important role in financing government administration, financing development implementation, financing community development and financing community empowerment at the village level.

The Village in regulating and administering government affairs and the interests of the local community has Village Authority, namely the authority possessed by the Village includes authority in the field of Village Administration, Implementation of Village Development, Village Community Development, and Village Community Empowerment.

In order to provide opportunities to develop economically and accelerate development for villages, one

of which is to provide opportunities for villages to develop their own villages, namely by providing grants, with the Allocation of Village Funds they can develop more optimally and be able to develop areas according to the needs that exist in the region.

The village government is obliged to manage village finances including Village Fund Allocation in a transparent, participatory manner and in an orderly and disciplined manner. Transparent means managed openly. Accountable means legally accountable, and participatory means involving the community in its preparation.

Process of Village Fund Allocation Policies in Banyurasa Village, Sukahening District, Tasikmalaya Regency".

The formulation of the problem in this research is how to implement the Village Fund Allocation Policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

The aim of the research is to analyze the Implementation of Village Fund Allocation in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

The usefulness of research is theoretically, namely to develop public policy insights. In particular the development of knowledge insights about the implementation of public policies.

The practical use of research is that it can provide advice or input to the Village Head of Tasikmalaya Regency so that it can increase effectiveness in implementing Village Fund Allocation policies in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

Next, a theoretical review of the implementation of public policy according to the opinion of experts will be explained.

Analysis of policy implementation is intended to obtain information regarding the causes of success or failure of public policies through discussion of the factors that influence policy implementation (Tachjan, 2006:21).

Policy implementation refers to the activity of carrying out policies in the real world, both carried out by government organs and parties that have been determined in the policy (Indiahono, 2009: 143).

"Implementations we mean that activities directed to word putting a program into effect" Implementation is an activity intended to operate a program (Jones, 1977:138).

Good government performance not only requires good policies, but good policy implementation systems and processes, and the last two require good public administration systems which require existence of good resources (Mustopadidjaja, 2002:3)

Policy implementation in principle is a way for a policy to achieve its goals. There are two options to implement in the form of programs or through the formulation of derivative policies from public policies. In public sector management. Policy implementation is described as follows: Mission, Vision, Plans, Strategies, Programs, Projects, Activities, Feedback (Dwijowijoto, 2003:158).

Ekowati (2005:24) put forward the definition of implementation explicitly includes actions by private (private) and public individuals/groups that are directly at achieving a series of objectives continuously in predetermined policy decisions. This includes intervening efforts to transform decisions into operational actions, trying to achieve big and small changes as mandated by policy decisions. Policy implementation is one of the stages in the policy-making process which lies between policy formulation and policy consequences. This was stated by Edward III (1980:1) Policy implementation is the stage of policy making between the

establishment of a policy ... and the consequences of the policy for the people whom it effects.

Another opinion was expressed by Putra (2001: 84) Policy implementation is intended to understand what happens after a program is formulated, as well as what impacts arise from the policy program. Besides that, policy implementation is not only related to administrative issues, but also examines environmental factors that influence the process of implementing these policies.

The core implementation is an activity to distribute policy output (to deliver policy output) carried out by implementers to target groups (target groups) as an effort to realize policy objectives (Purwanto & Sulistyastuti, 2012: 21) Policy implementation is an activity intended to operate a program or embodiment in real terms government programs to show results (Kusnandar, 2019: 91).

Based on the opinions of the experts above, it can be concluded that the meaning of policy implementation is as follows:

1. Policy implementation refers to the activity of carrying out the policy in the real world.
2. Implementation is an activity intended to operate a program.
3. Policy implementation is a way for a policy to achieve its goals.
4. Explicit implementation includes actions by private (private) and public individuals/groups that directly achieve a series of objectives continuously in predetermined policy decisions.
5. Policy implementation is intended to understand what happens after a program is formulated, as well as what impacts arise from the policy program (Kusnandar, 2019:91).

In implementing a policy, it is necessary to have a policy implementation model. According to Dye (1987:20) Model is a form of abstraction from a reality. Models in public policy formulation are abstract (conceptual) explanations or representatives of political life. The model seeks to clarify, simplify and provide an understanding of matters that are actually considered important for political life and public policy.

To carry out an analysis of how the public policy implementation process takes place effectively, the researcher refers to the theory developed by Van Meter and Van Horn which in Abdulwahab (1991:64): "Also known as A Model of the Policy Implementation Process or Model of the Implementation Process Policy. This theory departs from an argument that the differences in the implementation process will be influenced by the nature of the policy to be implemented.

Furthermore, it offers an approach that tries to link policy issues with implementation and a conceptual model that links policy with work performance. In addition, this theory emphasizes that change, control, and compliance act, are important concepts of implementation procedures.

The reason put forward for this is that the implementation process is influenced by such policy dimensions, in the sense that most implementations will be successful if relatively few changes are desired, while agreement on goals - especially from those who operationalize the program in the field is relatively high.

Another thing was stated by Van Meter and Van Horn in Abdulwahab (1991:65) that: "The road that connects policy and work performance is separated by a number of interrelated independent variables. The independent variables are: (1) Policy size and objectives; (2) Policy sources; (3) The characteristics or nature of the implementing agency; (4) Communication between related organizations and implementation activities; (5) Attitude of executors; (6) Economic, social, and political and political environment.

Policy variables are related to the objectives that have been determined and the resources available. Focus on implementing agencies through both formal and informal organizations; while the communication

between related organizations and their implementation activities includes the relationship between within the political system and the target groups. Finally, the focus on the attitude of implementers leads us to examine the orientation of those who operationalize the program in the field (Abdulwahab:1999:67).

## **Method**

The research method used is descriptive research with a qualitative approach according to Maleong (2002: 27) qualitative research is rooted in a scientific background as a whole, relying on humans as a research tool, utilizing qualitative methods to conduct inductive data analysis directing research targets in an effort to find theory from the basis, being descriptive is more concerned with process than results, limiting studies with a focus, having a set of criteria to check the validity of the data, the research design is temporary and the results of the research are agreed upon by both the researchers and the research subjects.

The focus of this study is (1) Analysis of the Implementation of Village Fund Allocation Policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency (2) Supporting and inhibiting factors for the Implementation of Village Fund Allocation Policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

The research location is in Banyurasa Village, Sukahening District, Tasikmalaya Regency. Source of data obtained from primary data and secondary data. Data collection was carried out through interviews, observation, FGD and documentation. The research instruments were the researchers themselves, interview guides, field notes. Data analysis uses an interactive model through three stages, namely data reduction, data presentation and drawing conclusions (Miles and Huberman, 1992:20).

## **Result and Discussion**

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Van Meter and Van Horn in Abdulwahab (1991:65) argue that: "The road that connects policy and work performance is separated by a number of interrelated independent variables. The independent variables are: (1) Policy size and objectives; (2) Policy sources; (3) The characteristics or nature of the implementing agency; (4) Communication between related organizations and implementation activities; (5) Attitude of executors; (6) Economic, social, and political and political environment.

### **1. Size and Purpose of the Village Fund Allocation Policy Implementation Process in Banyurasa Village**

The process of implementing the Village Fund Allocation Policy in Banyurasa Village, Sukahening

District, Tasikmalaya Regency is measured by standard operating procedures regarding Village Fund Allocation. The questions are; In your opinion, are the standard operating procedures for implementing the Village Fund Allocation policy in Banyurasa Village appropriate? The informants answered that they were in accordance with the technical instructions for distributing and implementing Village Fund Allocations and in accordance with the letter from the Head of the Tasikmalaya Regency Village Community Empowerment Service dated 9 February 2022 Number: 167/DPMD/2022 concerning distribution and use of Village Fund Allocations in 2022. Apart from that, it has also been in accordance with the Village Deliberation planning which involves community leaders, the Village Representative Body with due observance of the Tasikmalaya Regency Regent's Regulations and is spelled out in the Village Revenue and Expenditure Budget and strengthened by Village Head Regulations.

The process of implementing the Village Fund Allocation Policy in Banyurasa Village is measured by the purpose of implementing the Village Fund Allocation, with the question according to you, what is the purpose of implementing the Village Fund Allocation in Banyurasa Village? The informants answered to assist the administration of village government in carrying out services through development planning, community development and community empowerment. To meet the operational needs of village officials, village representative bodies, neighborhood associations. Pillars of residents, Allowances for organizing village meetings, infrastructure, office equipment.

The process of implementing the Village Fund Allocation Policy is measured by targeting Village Fund Allocation in Banyurasa Village. In your opinion, what is the target for implementing the Village Fund Allocation policy in Banyurasa Village? The informants answered that the target of implementing the Village Fund Allocation Policy in Banyurasa Village was to use it for regular income for the village head and village apparatus, allowances for the position of the village representative body, incentives for neighborhood associations, community associations, village institution operations and village office operations. The fulfillment of the welfare of village officials, the operational fulfillment of village institutions, the operation of village offices, and to support the performance needs of the village government. Empowering village communities with development programs with predetermined rules and the ability of village officials to manage village finances.

## **2. Sources in the Process of Implementing the Village Fund Allocation Policy in Banyurasa Village**

Sources in the process of implementing the Village Fund Allocation policy in Banyurasa Village are measured by the amount of funds. In your opinion, is it sufficient, when viewed from the source of funds in Banyurasa Village in the process of implementing the Village Fund Allocation policy? In my view, the answers from the informants were quite difficult because the amount of village fund allocation was not sufficient for village administration. Still not enough, especially there are programs that have not been implemented due to lack of budget. Because the Village Fund Allocation budget is not sufficient for the administration of village governance, it is not proportional to the number of employees.

The sources in the process of implementing the Village Fund Allocation policy in Banyurasa Village are measured by the abilities of the employees. In your opinion, what is the ability of village officials to implement the Village Fund Allocation policy process? The informants answered that village officials had the ability to implement the Village Fund Allocation policy process. Very capable of implementing Village Fund Allocation

policies, very good and in accordance with existing regulations. It has been unstood and implemented properly.

Sources in the process of implementing the Village Fund Allocation policy in Banyurasa Village are measured by the number of facilities. In your opinion, is the number of facilities or equipment in implementing the Village Fund Allocation policy sufficient? The informants answered that the existing facilities were still inadequate in supporting the implementation of the Village Fund Allocation policy in Banyurasa Village.

Sources in the implementation of village fund allocation policies in Banyurasa Village are measured by the quality of the equipment? In your opinion, what is the quality of the facilities or equipment in implementing the Village Fund Allocation policy in Banyurasa Village. The informants answered that the facilities or equipment in implementing the Village Fund Allocation policy in Banyurasa Village were of good quality.

Sources in implementing village fund allocation policies in Banyurasa Village are measured from information sources. In your opinion, are the sources of information in implementing the Village Fund Allocation Policy in Banyurasa Village going well? Some informants answered that it was well established, but some informants answered that information was still being delayed or changes from the District Government.

### **3. Organizational characteristics of the Executing Agency in the Implementation Process of the Banyurasa Village Fund Allocation policy.**

The organizational characteristics of implementing agencies in implementing the Banyurasa Village Fund Allocation policy are measured by the importance of implementing the Village Fund Allocation policy in Banyurasa Village. In your opinion, how is the implementation of the Village Fund Allocation policy between implementing agencies in Banyurasa Village? The informants answered that the implementation of the Village Fund Allocation policy between implementing agencies in Banyurasa Village was going well. The administration of government in Banyurasa Village is going well. The implementation of services for the community in Banyurasa Village is going well. Support the needs both internally and externally of the Banyurasa Village government.

The characteristics of the implementing agency are measured by village officials having the ability to implement the Village Fund Allocation policy in Banyurasa Village. In your opinion, what is the ability of village officials to implement the Village Fund Allocation policy in Banyurasa Village? The informants answered that there were still many deficiencies in village officials who needed guidance. Village officials have not been maximal in implementing the Village Fund Allocation policy in Banyurasa Village. There is still a lack of village officials' ability to implement Village Fund Allocations in Banyurasa Village.

The characteristics of the implementing agency in implementing the Village Fund Allocation policy are measured by the alignment between the sections in the government of Banyurasa Village. In your opinion, in implementing the Village Fund Allocation policy, there is harmony between the implementing agencies of the Village Fund Allocation policy in Banyurasa Village? The informants answered that it was not enough. Not going well, not optimal in implementing the Village Fund Allocation policy in Banyurasa Village.

### **4. Inter-Organizational Communication in the Process of Implementing the Village Fund Allocation Policy in Banyurasa Village.**

Inter-organizational communication in implementing the Village Fund Allocation policy in Banyurasa Village is measured by the socialization of the Village Fund Allocation implementation. In your opinion, how is the socialization between organizations in Banyurasa Village? The informants have done well. so that

existing organizations understand the purpose and process of implementing the Village Fund Allocation policy in Banyurasa Village.

Communication between organizations in implementing the Village Fund Allocation policy is measured by the clarity of socialization about implementing the Village Fund Allocation policy in Banyurasa Village. In your opinion, how clear is the socialization regarding the implementation of the Village Fund Allocation policy implemented by the Regency Regional Government? The informants answered very clearly, it was clear enough for the district government to socialize the implementation of the Village Fund Allocation policy in Banyurasa Village.

#### **5. Disposition of the Implementing Body in the Process of Implementing the Village Fund Allocation Policy in Banyurasa Village.**

The disposition of the implementing agency in the process of implementing the Village Fund Allocation policy in Banyurasa Village was measured by the encouragement of village officials in implementing the Village Fund Allocation policy in Banyurasa Village. In your opinion, what is the encouragement of the Banyurasa village apparatus in implementing the Village Fund Allocation policy in Banyurasa Village. Some informants answered that they were very supportive, very good, but some informants answered that they were still not supportive in implementing the Village Fund Allocation policy in Banyurasa Village.

The disposition of village officials is measured by being able to solve problems in implementing the Village Fund Allocation policy in Banyurasa Village. In your opinion, what is the ability of village officials to implement the Village Fund Allocation policy in Banyurasa Village? The informants answered that Banyurasa village officials could solve every problem in implementing the Village Fund Allocation policy in Banyurasa Village.

#### **6. The Social, Economic and Political Environment of the Implementation Process of the Village Fund Allocation Policy in Banyurasa Village**

The environment of the Banyurasa Village community for the implementation of the Village Fund Allocation policy in Banyurasa Village is measured by carrying capacity. In your opinion, how is the Banyurasa Village community's support for the implementation of the Village Fund Allocation policy in Banyurasa Village? The informants answered that the people of Banyurasa Village were very supportive and very good at implementing the Village Fund Allocation policy in Banyurasa Village.

The Economic Environment in the process of implementing the Village Fund Allocation policy in Banyurasa Village is measured from the point of view of the economic development of the people of Banyurasa Village. According to you, how is the economic development of the Banyurasa Village community with the implementation of the Village Fund Allocation in Banyurasa Village. The informants answered that the implementation of the Village Fund Allocation policy in Banyurasa Village had a positive influence on the community's economic development. Besides that, it can reduce the burden on the community in administering village governance.

The influence of the legal environment on the implementation of Village Fund Allocation policies in Banyurasa Village is measured by law enforcement in the Banyurasa Village community. In your opinion, how do you enforce the law or rules by implementing the Village Fund Allocation policy in Banyurasa Village? The informants answered that they were very helpful in enforcing the law or regulations in Banyurasa Village, such as the implementation of community supervision of the implementation of the Village Fund Allocation

policy in Banyurasa Village which was quite good, then the levies within the Banyurasa Village government for community services did not exist because of the Village Fund Allocation in Banyurasa Village.

The factors that support the implementation of the Village Fund Allocation policy in Banyurasa Village, namely the Village Revenue and Expenditure Budget are sufficient, orderly administration and the establishment of cooperation between village institutions and community members.

Factors hindering the implementation of the Village Fund Allocation policy in Banyurasa Village, namely the Village Fund Allocation Budget is still felt to be inadequate, Village apparatus resources are still lacking, both in terms of quantity and quality, Information on Village Fund Allocation policies is still lacking. Village Fund Allocation policy regulations often change. Completion of reports on the use of Village Fund Allocations hinders the disbursement of Village Fund Allocations in Banyurasa Village.

## Conclusion

Based on the discussion of the Analysis of the Implementation Process of Village Fund Allocation in Banyurasa Village, Sukahening District, Tasikmalaya Regency as measured by the Policy Implementation Process Model with the Van Meter and Van Horn theories through six aspects in the policy implementation process simultaneously implemented in the moderate category.

Partially, of the six aspects of the policy implementation process in implementing Village Fund Allocation in Banyurasa Village, Sukahening District, Tasikmalaya Regency, it is in the less category, namely communication between organizational units in implementing Village Fund Allocation policies. Fund sources are still insufficient for village operations and community services. The quantity and quality of employee resources is also lacking. The encouragement of employees is still lacking in implementing the Village Fund Allocation policy in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

There are factors that hinder implementing the Village Fund Allocation policy in Banyurasa Village, namely the Village Fund Allocation Budget is still felt to be inadequate, Village apparatus resources are still lacking, both in terms of quantity and quality, Information on Village Fund Allocation policies is still lacking. Village Fund Allocation policy regulations often change. Completion of reports on the use of Village Fund Allocations hinders the disbursement of Village Fund Allocations in Banyurasa Village, Sukahening District, Tasikmalaya Regency.

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