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Implementation of Distribution and Determination of Village Funds
(Case Study in Syamtalira Bayu, Aceh Utara Regency)

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**IMPLEMENTATION OF DISTRIBUTION AND
DETERMINATION OF VILLAGE FUNDS**
(Case Study in Syamtalira Bayu, Aceh Utara Regency)

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Abstract

Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Details of Gampong Funds is prioritized for community development and empowerment. This study aims to describe the implementation of the Aceh Utara Regent's Regulation and analyze the supporting and inhibiting factors in the implementation of the Aceh Utara Regent's Regulation. This study uses a qualitative method with a descriptive analysis approach. The results showed that all gampongs in Syamtalira Bayu sub-district had finished compiling the Village Fund Policy Plan (Qanun APBG) for the current year and reported the realization of the use of the Gampong Fund for the fiscal year; All Village Fund Policy Activities that have been determined (Qanun APBG) have been completed, although there are still villages that are late in completing them; All Gampong Funds have been completed, although reporting is still ongoing. factors that support and hinder the implementation of the bupati's policies include; communication, resources, attitude of implementers, objectives, environment, as well as steps and company policies. Solving this research problem is done by combining the theory of public policy implementation models from Grindle, Van Meter, and Van Horn, as well as the theory of Edward III.

Keywords: Public Policy; Regional Policy; Policy Implementation; Gampong Fund.



A. Introduction

Policy implementation is a general process of administrative action that can be investigated at the particular program level Grindle (1980: 7). The implementation process will be carried out if the goals and objectives have been set, where the activity program has been formulated, compiled in full and funds are available and distributed so that what has been determined is still achieved. If this understanding is directed at the locus and focus (change) in which policies are implemented, it will be in line with the views of Van Meter and Van Horn cited by (Parsons, 1995; Wibawa, 2012) that policy implementation is an action taken by the government and the private sector (organization) either individually or in groups intended to achieve goals.

Village regulations in our country have been implemented or started in 1948, where the momentum in the reform era and its peak in 2014, is a direction to find the ideal form and format that can place the position of the village as an area that has special, heterogeneous, and heterogeneous characteristics. clarity of status and legal certainty in the constitutional system of the Republic of Indonesia (Fauzi, 2017). Regulation on village management has been started since Law Number 22 of 1948 concerning Principles of Regional Government, Law Number 1 of 1957 concerning Principles of Regional Government, Law Number 18 of 1965 concerning Principles of Regional Government, Law Number 19 of 1965 concerning Praja Villages, Law Number 5 of 1979 concerning Village Administration, Law Number 22 of 1999 concerning Regional Government, and finally Law Number 32 of 2004 concerning Regional Government (Explanation of Law Number 6 of 2014).

Improving village regulations through Law 6 of 2014 has been ratified and ratified by President Joko Widodo in early 2015, this law is considered phenomenal (Abarca, 2021). as a source of law and guidelines for village officials in regulating and managing the existence of the village (Devyana, 2020). It can also be a new strength and spirit that lives and rolls and grows in villages throughout our homeland, Indonesia, Karim (Sutoro, 2014). The resumption of the Bottom-Up system, namely the direction of development from the bottom up or from villages to cities that previously adhered to the



Top-Down development system, namely the start of development from above (Shohibuddin et al., 2017) where the village will be increasingly recognized for its position (Ismadani, 2015).

The granting or allocation of Village Funds for districts/cities is carried out based on calculations based on considerations of population elements, poverty rates, area areas, and the level of geographical difficulty of the village. the calculation of the elements of equal distribution of data in the form of population data, poverty rate, and village area is sourced from the authorized ministry and/or institution that carries out government affairs in the field of statistics. Meanwhile, the determination of the element or index of geographical difficulty/village location is proposed or based on considerations or formulated by the local regent/mayor concerning data originating from the statistical agency as the person in charge of administering government affairs in the government sector, statistics field.

Village Funds sourced from APBN funds transferred through Regency/City APBD are intended for villages. These funds can then be used to finance governance, implementation of development, community development, and community empowerment. The Village Fund given to each village will be different in size, depending on the population, geographical location of the village, and the total poverty rate with weight: 30% (thirty percent) for the total population, 20% (twenty percent) for the area and 50% (fifty percent) for the poverty rate (Hasyem, 2021).

Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Details of Gampong Funds in Aceh Utara Regency in Chapter IV Article 7 Paragraph 1 states that the use of Gampong Funds is to finance government administration, development, community empowerment, and society and Article 7 Paragraph 2 states that The Gampong Fund is prioritized to finance community development and empowerment. However, in reality, there are several problems, including the problem of prioritizing the use of Gampong Funds, where in practice the use of Gampong Funds is still dominant in the field of implementing physical development while the field of community



empowerment has not received a sufficient portion and the low participation of village community self-help in the process of development activities where public awareness to feel ownership of existing development activities is still very lacking.

Utilization and ability of the Village Fund managers from the village government and community institutions in the village in planning, implementing and controlling activities that are not yet good, where there are still gampongs that are late in their implementation. preparation of the Village Medium Term Development Plan (RPJMG); late in preparing the Village Government Work Plan (RKPG). and late in compiling/determining the Village Revenue and Expenditure Budget (APBG) (tribunnews.com, 2018). Likewise, with reporting on accountability for the use of Gampong Funds, almost all gampongs are late in submitting their reports and responsibilities, resulting in delays in the subsequent disbursement of Gampong Funds.

Based on the description above, it is interesting to research the implementation of Regent's Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Syamtalira Bayu sub-district, Aceh Utara Regency, and the Supporting and Inhibiting Factors of the implementation of these funds.

B. Literature Review

1. Policy Implementation Concept

Policy implementation is an important step that must be done in the science of public policy. Many experts have contributed ideas about policy implementation as one of the stages of the policy process. (Abdul Wahab, 2012) and several authors place the stages of policy implementation in different positions, but in principle, every public policy is always followed by policy implementation. Implementation is considered the main form and a very decisive stage in the policy process (Birkland, 2019; Heineman, 2011; Ripley et al., 1986; Wibawa, 2012).

This view is reinforced by the statement of (Edward III, 1984) that without effective implementation, policy makers' decisions will not be

successfully implemented. Policy implementation is an activity that is seen after the issuance of a valid directive from a policy which includes efforts to manage inputs to produce outputs or results for the community.

A general understanding of policy implementation can be obtained from (Grindle's, 2017) statement that implementation is a general process of administrative action that can be investigated at a particular program level. The implementation process will only begin when the goals and objectives have been set, the activity program has been prepared and the funds are ready and distributed to achieve the targets. If this understanding is directed at the locus and focus (change) in which policies are implemented, it will be in line with the views of Van Meter and Van Horn cited by (Parsons, 1995) and (Wibawa, 2012) where the implementation of the policy is an action taken by the government and the private sector (organization) either carried out in groups or individually which is nothing but the goal to achieve the goals that have been set.

A simple description of the implementation concept proposed by Lane is that implementation as a concept can be divided into two parts, namely, implementation is a function of the equations of intent, output, and outcome. Based on the description, the implementation formula is a function consisting of intent and purpose, results as products, and consequences. Furthermore, implementation is a functional equation of policy, formator, implementor, initiator, and time (Sabatier, 1986).

The main emphasis of the two functions is on the policy itself, then the results achieved and implemented by the implementer within a certain period of time. Policy implementation links policy objectives and their realization with the results of government activities. This is in accordance with the views of Van Meter and van Horn (Grindle, 2017) that the task of implementation is to build a network that allows the achievement of public policy objectives through the activities of government agencies involving various interested parties.



2. Concept of Procedures for Distribution and Determination of Village Fund Details

Based on Article 12 paragraph (1) Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget as lastly amended by Government Regulation Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds Based on In the State Revenue and Expenditure Budget, it is necessary to stipulate a Regulation of the Aceh Utara Regent regarding Procedures for Distribution and Determination of Village Funds in the Regency in 2017.

Determination of Details of Village Funds in Regent Regulation Number 39 of 2017 Chapter II Article 3 Details of Gampong Funds for each Gampong in Aceh Utara Regency for Fiscal Year 2017 are allocated evenly and fairly based on; a. basic allocation, and b. the allocation formula is calculated by taking into account the population, poverty rate, area and geographic difficulty index of each sub-district in Gampong.

Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Aceh Utara Regency has stipulated Village Fund Details (Gampong) for each Gampong which is calculated by means of (a) 90% (Ninety percent) of the total gampong fund receipts received. sourced from the APBN divided equally by each Village (b) 10% (Ten percent) of the total Village Fund revenue sourced from the APBN is divided based on the formula, namely:

1. Total population;
2. Number of Poor People;
3. Regions;
4. Geographical difficulty index (GIG).

Gampong Funds are distributed through book-entry from the Regional General Cash Account to the Gampong Cash Account no later than 7 (seven) working days after the Gampong Fund is received. The distribution of Gampong Funds is carried out in stages;

- a. Phase I (first) no later than the month of 40% (forty percent)



- b. Phase II (Second) in August by 40% (forty percent); and
- c. Phase III (Three) in October by 20% (Twenty percent)

The distribution of Gampong Funds is carried out after the Geuchik (Village Head) submits the Gampong APBG and after that by the administrative requirements that have been regulated (in stages).

C. Method

This research is qualitative research that emphasizes attention to the process and meaning of the phenomenon under study, where the researcher becomes the research instrument in interpreting the data in the field (induction), then building abstractions, concepts, and theories (Creswell, 2003). In practice, this research adapts to conditions in the field flexibly, including data analysis techniques that are also carried out in a flowing manner and simultaneously when extracting data.

Primary data in the form of; Government policies, Gampong profiles, a list of village government names, and photos of village development and empowerment activities as well as reports on the use of village funds, community self-help funds, sources of data from previous research, and news from the mass media.

Informants from this study amounted to 38 people. The technique of determining the informants was done by purposive sampling, snowball, and accident. The informants selected in this study were based on the consideration that the informants had sufficient information and data regarding the Implementation of the Village Fund Policy. 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Syamtalira Bayu, Aceh Utara Regency. (Devinney et al., 2018; Huberman, 1994; Sugiyono, 2015) mention that in determining informants, the background of the actors, events, and processes that are by the framework and problem formulation is taken into account.

Furthermore, data collection techniques were carried out through interviews, observations, and documentation as well as data analysis which included four activities, namely; the process of collecting data, presenting data, condensing data, and drawing conclusions.



D. Result and Discussion

1. Results

a. Implementation of the Regent's Regulation in Syamtalira Bayu Sub-District, Aceh Utara Regency

Village Fund Policy Based on Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Syamtalira Bayu, Aceh Utara District, focuses on:

- 1) Implementation of the Village Fund Policy;
 - a) Preparation of the Village Fund activity plan;
 - b) Completion of Village Fund activities, and
 - c) Accountability of Village Fund activities.
- 2) Achievement of Village Fund Policy Objectives;
 - a) The implementation of the gampong government in carrying out the implementation of Community development and empowerment;
 - b) Community self-help participation.

b. Implementation of the Village Fund Policy:

- 1) Preparation of the Gampong Fund activity plan/policy.

All gampongs (38 gampongs) have completed making or compiling a Qanun (Qanun APBG) meaning that they have prepared an activity plan for the current year and have also made a report on the realization of the use of Gampong Funds for the previous fiscal year and have also compiled/completed several other provisions of the Regent Regulation order, such as RPJMG, RKPG and RAPBG.
- 2) The Village Fund Policy activities as planned in the APBG Qanun have been completed in all villages where all activities are also by what has been planned or by the established APBG Qanun, although there are still villages that are late in completing them.
- 3) Accountability of Village Fund Activities.

All gampongs have accounted for the results of their activities both to the Regent and to the community, although there are

still delays they are still within the scope of being permitted by the regulations in/not yet a burden/fine to obtain funds for the following year.

c. Achievement of Village Fund Policy Objectives:

1) Implementation of community development and empowerment.

The achievement of the objectives of the implementation of Gampong development where on average focuses more on physical development because from the results of the Musrenbangdes the community prefers physical development where the conditions and needs of the community itself and as evidenced by the results of interviews and observations of the community choose physical development. They chose physical development because they thought it was more important and urgent and supported by geographical conditions and inadequate infrastructure.

2) Community self-help participation.

The implementation of the Gampong Fund policy activities shows the low participation of non-governmental organizations. Community participation has not been optimal due to job demands and economic factors. Apart from the busy personal work of each community and economic factors, the results of interviews with several informants stated that there was a miscommunication between the gampong government and the community where there were pro and contra groups.

d. Supporting and Inhibiting Factors

Supporting and Inhibiting Factors in the Implementation of Village Fund Policy Based on Regent Regulation Number 39 of 2017 in Syamtalira Bayu, Aceh Utara Regency, with a focus on factors of Communication, Resources, Implementing Attitudes, Bureaucratic Structure, Environment, and Policy Size and Objectives.



- 1) Supporting Factors:
 - a) Communication:
 - (1) Clarity; There is clarity of messages conveyed from policymakers to policy implementers so that their implementation runs smoothly;
 - (2) Consistency; The policy process for gampong fund activities can be carried out by the terms and conditions that have been set.
 - b) Resource:
 - (1) Ability; Enthusiasm/care for the implementers of the high village fund policy can influence and invite the community to participate in the implementation and supervision of the implementation of the gampong fund policy;
 - (2) Provision of facilities; facilities supporting the implementation of gampong fund policies are generally adequate and there is material support from the community.
 - c) Implementing Attitude:
 - (1) There is a perception of implementers, who hope that these funds will continue to be given and increased. Gampong funds are very meaningful, continue to exist for the development and progress of the village, sustainable so that the planned development can be completed to completion;
 - (2) There is an executor's response, which can make maximum use of these funds within the right period and by completing all administrative processes and financial reports and their responsibilities completely.
 - (3) Implementing actions, have carried out activities or actions and concrete steps in the form of preparing RPJMG, RKPG, RAPBG, and Qanun APBG and have implemented activities as planned both for the

implementation of development and for community empowerment.

d) Bureaucratic Structure:

(1) The establishment of an implementing organizational structure in all gampongs, namely Geuchik as PKPKG (Gampong Financial Management Authority) and Village Secretary as PPKG Coordinator (Implementation of Gampong Financial Management), while the head of affairs and section chief gampong as implementers of budget activities (according to the main tasks and functions of each);

(2) The implementers of the gampong fund activities have also coordinated well, such as the Keuchik delegating some of his power to the gampong apparatus. The village secretary coordinates the preparation and implementation of APBG policies, drafting the APBG draft and draft amendments to the APBG, drafting the Gampong Qanun on the APBG, changes to the APBG, and accountability for the implementation of the APBG, drafting Keuchik regulations regarding the elaboration of the APBG and changes to the APBG translation, duties of other village apparatuses that carry out PPKG duties, and preparation of village financial reports in the context of accountability for the implementation of the APBG. In implementing the village fund policy activities, they complement each other, help, and always coordinate, including Tuha Peut.

e) Environmental factor:

(1) The capacity of the Gampong Consultative Body to supervise the implementation of the village fund policy and the Gampong Community Institution to play a role in assisting the implementation of the village fund policy.



- (2) The Gampong consultative body has carried out its function of playing an active role in supervising the implementation of the village fund policy by participating in the planning, approving it, and supervising its implementation by directly assisting the planned activities in the field.
 - (3) The community only participates in material forms such as being willing to give their land for road expansion and opening new alleys.
- f) Policy Size and Purpose:
Implementation of gampong fund activities by Regent Regulation and accuracy of targets with the gampong fund activity plan that has been stipulated in the APBG Qanun.
- 2) Obstacle factor:
- a) Communication:
Socialization to the community is only carried out by the gampong government so the public's lack of understanding of the gampong fund policy has resulted in the community's concern and enthusiasm for implementing and monitoring the implementation of the gampong fund policy activities.
 - b) Resource:
 - (1) The low level of education of the gampong fund implementers, thus affects the ability to identify and resolve problems in implementing the gampong fund policy.
 - (2) There is no financial support other than the government (Central and Regional) in implementing the policy.
 - c) Implementing Attitude:
The inhibiting factor is that the implementation of policies is too dominated by geuchik so there is a lack of cohesiveness.

- d) Bureaucratic Structure:
Inhibiting factor: there is no specific division of tasks except for Geuchik and the gampong secretary.
- e) Environmental factor:
 - (1) Social institutions are still less involved in its implementation.
 - (2) The community is very less participating in the form of energy.

2. Discussion

The new implementation process will begin when the goals and objectives have been set, the program of activities has been prepared and the funds are ready and distributed to achieve the targets (Grindle, 2017; Pärson & Vancic, 2020; Wibawa, 2012) that policy implementation is an action taken by the government and the private sector (organization) both individually and in groups intended to achieve goals.

The success of the implementation of a policy or program can also be assessed based on the implementation process (process perspective) and the results achieved (outcome perspective). In terms of process, a government program is said to be successful if its implementation is by the implementation instructions and provisions made by the program maker which includes, among others, implementation procedures or procedures, implementing actors, target groups, and program benefits. Meanwhile, from the perspective of results, the program is considered successful if the program brings the desired impact. A program may be successful from a process point of view but may fail in terms of impact, or vice versa. In other words, policy implementation can be said to be successful if there is consistency between the process and the results achieved.

Van Meter and Van Horn, 1975 (Abdul Wahab, 2012) formulate this implementation process as actions by individuals (or groups) public or private directed at achieving the goals set in previous policy decisions. either by individuals/officials or government or private groups directed



towards achieving the goals outlined in the policy decisions). (Mubarok et al., 2020; Navarro et al., 2018; Solichin, 2017) explains the notion of implementation by saying that the notion of what happens after a program is declared valid or formulated is the focus of attention on policy implementation, namely events and activities that arise after its promulgation. from the guidelines. guidelines for state policies, which include both efforts to implement them and those that have real consequences/impacts on society or events.

Based on the views above, it can be concluded that the policy implementation process does not only concern the behavior of the administrative bodies that are responsible for implementing the program and creating obedience to the target group, but also regarding political, economic, and social forces networks. and social issues that can directly or indirectly affect the behavior of all parties involved, and ultimately have an expected or unexpected impact. Thus, policy implementation is intended to understand what happens after a program is formulated, as well as what emerges from the policy program. In addition, policy implementation is not only related to administrative issues but also examines aspects that have an impact on the policy implementation process. Administratively, all Gampong in Syamtalira Bayu can implement the Village Fund policy. However, it is associated with the statement of Van Meter and Van Horn (Winarno, 2007) which limits the implementation of the public as an action taken by individuals or groups of government and private which is directed to achieve the goals that have been set in the decision. - previous policy decisions, then has the implementation of the Gampong Fund policy achieved its objectives? It can be said that this goal has not been fully achieved.

E. Conclusion

Implementation of Village Fund Policy Based on Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Syamtalira Bayu, Aceh Utara



Regency has been running smoothly, both in terms of; Preparation of activity plans (Qanun APBG), RPJMG, RKPG, and RAPBG as well as reports on the realization of the use of Gampong Funds for the previous fiscal year; Gampong Fund Policy activities run by the planned APBG Qanun; and has been accounted for all Gampong Fund Policy activities although there are still delays in reporting. However, in terms of achieving the Village Fund's Policy Objectives, it has not been maximally achieved, this can be seen in the implementation of development and community empowerment which is still dominated by physical development and low community self-help participation.

Implementation of Village Fund Policy Based on Regent Regulation Number 39 of 2017 concerning Procedures for Distribution and Determination of Village Fund Details in Syamtalira Bayu, Aceh Utara Regency, is supported by communication factors, resources, the attitude of implementers, bureaucratic structure, environment, and the size and objectives of the policy, and some factors hinder its implementation in the form of factors; communication, resources, the attitude of implementers, bureaucratic structure, and environment.

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