



# ANALYSIS EFFECTIVENESS VILLAGE FUND DISTRIBUTION FROM THE STATE GENERAL TREASURY ACCOUNT TO VILLAGE CASH ACCOUNT

Study Case Distribution of Village Funds in District Madiun and District Malang

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<p><b>Received:</b> 23<sup>st</sup> August 2022 <b>Accepted:</b> 12<sup>st</sup> September 2022 <b>Published:</b> 28<sup>st</sup> September 2022</p>	<p>This study aims to find out the factors that affect the smooth distribution of Village Funds from the State General Treasury Account to the Village Treasury Account; and to find out the obstacles to the distribution of Village Funds and the policy evaluation of the Regent, Head of DPMD and BPKAD to the Village Fund policy. Data were collected through interviews and focus group discussions with key informants from KPPN Madiun , DPMD Madiun , BPKAD Madiun , KPPN Malang, DPMD Malang, BPKAD Malang, Directorate of General Transfer Funds, Directorate General of Fiscal Balance, Ministry of Finance. The information comes from the level of the Regent, Vice-Regent, Head of Office, Head of Division, Head of Section, staff, and village assistants. In addition, the data were also obtained from other related documents. The data analysis was performed qualitatively with processing stages in the form of transcription, reduction, categorization, and interpretation with reference to the research objectives. The results indicated that the findings about the affecting factors of the distribution of Village Funds from the State General Treasury Account to the Village Treasury Account are: 1) Leadership in bureaucracy, 2) Interdepartmental communication, 3) Competent human resources, 4) Completeness of Document, 5) Collaborative attitude, 6) Supporting applications and 7) Character of the implementing body. The findings about the obstacles in the distribution of Village Funds from the State General Treasury account to the Village Cash Account are: 1) Dynamic Village Fund regulations, 2) Technical Difficulties in fulfilling the requirements, 3) Problems in communication, 4) Bureaucratic System - Hectic beginning of the year, 5) Changes in the Village Regulations-APBDes Additional requirements, 6) Additional requirements, 7) Changes in conditions – the occurrence of a pandemic, 8) Human Resources support and 9) Implementation structure.</p>

**Keywords:** Village Funds, Distribution Requirements, qualitative, distribution factors, and distribution constraints

## INTRODUCTION

Village and various related matters, moment this Becomes issue strategic in Indonesia. Post the birth of Law no. 6 of 2014 concerning Village, attention Government, observers rural areas , as well as Public by large to development in the village , the more big . In 2015 until \_ with In 2020, the Central Government has budgeted 330 trillion rupiah of Village Funds which will be distributed from State General Treasury Account to Village Cash Account, which is distributed through Regional General Cash Account (Jusmintary, 2020). Connection Among Budget State Revenue and Expenditure (APBN), Budget Regional Revenue and Expenditure and Budget Income and Expenditure Villages are very close . Village Funds are funds obtained from distribution Central Government to Government Village. The local government also allocates funds in form Village Fund Allocation (ADD), which is one of the source income from APBDes . Neither DD nor ADD, both is source main income APBDes . Shopping post in the 2020 state budget, divided Becomes two , the first that is shopping Central Government of 1,683.5 trillion rupiah, and the second in in the form of Transfers to Regions and Village Funds amounting to 856.9 trillion rupiah. Policy shopping Central government directed for support enhancement quality Source Power Human, and finance various activity strategic. Next related with deficit budget, in Year 2020 budget, the state budget is experiencing deficit of 307.2 trillion rupiah or 1.76% of Product Domestic Gross. Percentage this still enough far below the limit set by law , which is 3% of GDP. Hopefully, with the state budget deficit of 1.76% , the state budget will the more healthy and adaptive face risk economy (Nugraha, 2019).

In relation with topics to be lifted in Creation Write Scientific this , last November 27, 2019, researcher get information from open class organized by Balai training Finance Malang, that there is a number of Districts in Indonesia that have not yet get Village Fund disbursement 3rd stage , one of them is Malang Regency, East Java. On the information obtained that , researcher try To do clarification to the Service Office State Treasury Malang and other KPPNs. Condition disbursement of Village Funds that are not uniform that , potentially bring up dissatisfaction from Local Government and also KPPN in regions and regions , because they Becomes the most potential party caught impact on dissatisfaction the that is existence complain from Local Government as a result non-uniformity date disbursement of Village Funds.

Regency Madiun is The district with Village Fund distribution largest , that is reached 63 billion rupiah. Regency Madiun also succeeded Becomes district which was the first to distribute Village Funds in Budget 2020 (Jusmintary, 2020). Based on success Regency Madiun in distribution of DD phase 1 Year 2020 budget , researcher mean To do comparison distribution of DD in Malang Regency for Year Budget 2020. Malang Regency consists of of 378 Villages. During In 2020, the distribution of Village Funds for Malang Regency is listed in Table 1.2. From the table , it can be seen that of 378 villages in Malang Regency , the realization Village Fund distribution the 1st stage is carried out in the month of March , April and May 2020, and no done on the moon January and February 2020. Situation distribution of Village Funds that occurred in Malang Regency in 2020 budget, still far from expectation Central government more from President and Minister of Finance, where I hope that the Village Fund that has been thawed to RKUD, can as soon as possible possible distributed to villages. It why, can understood that Destination from change mechanism Village Fund distribution directly from RKUN to RKD, one of them for reduce idle funds in RKUD .

Researcher interested for To do study about distribution of Village Funds in two districts that is Madiun and Malang with reasons as following :

First , Instructions President at Ratas ( Meeting Limited ) Cabinet December 2019 in Jakarta regarding the acceleration of the 2020 Village Fund Distribution , the 2020 Village Fund can be distributed to the Village in January with the percentage of Phase I and Phase II distribution of 40%, and Phase III of 20% . From the existing data , it is known that that There are idle funds in the local government . Savings local government in banking tend experience enhancement every year so that potential cause the opportunity loss in the state budget is increasing big . Change mechanism Village Fund distribution directly from RKUN to RKD, one of them for reduce idle funds in the RKUD . As for directions from the Minister of Finance related with Village Fund is Village Fund can be channeled from the State General Treasury Account to the Village Treasury Account, but still pay attention to the regulatory norms in the legislation . Regulatory norms it means is the Village Fund must through RKUD. So made letter power book - entry signed by the Regional Head as base for KPPN to distribute by direct from RKUN to RKD (Afandi , 2020).

Second, Rules Village Fund distribution 2020 is experiencing change. For support implementation regulation latest related with distribution of Village Funds , then BDK Malang held the first open class on the day of Tuesday 11 February 2020 with theme mechanism new Village Fund distribution in 2020 according to PMK 205 in 2019. Open class 11 February 2020 targeted only for 60 participants, however it turns out that the participants who registered exceeded the target of 113 participants . High interest of bureaucrats this driven by desire know they on success story districts Madiun which is districts the first to distribute Village Funds for 2020. Open class resource person on Village Fund is DJPK official (Mr. Imam Muchlis Affandi ) and the head of the Madiun KPPN (Mrs. Kutfi Jusminary ) .

Third , at the open class event held by Balai training Malang Finance on November 27, 2019, with upgrade strategy theme quality management finance village , one question participant is why until November 27, 2019, Village Fund stage 3 for Malang district has not yet liquidated . From information participants of this open class researcher try look for information more carry on related with village fund disbursement stage 3 of 2019. Data obtained by researchers from officials at KPPN Malang, are Village Fund disbursement stage 3 for the KPPN Malang working area , Regency Pasuruan 21 October 2019, Malang Regency on 2 December 2019, while Batu City on 10 December 2019.

Fourth , Explore story success districts Madison so that 2020 and 2021 can Becomes champion one national distribution of Village Funds . Story success this expected Becomes learning for area other for speed up the learning process related with Village Fund Distribution . With so the book of isa has a role model for the distribution of village funds and can apply Duplication Success Organization , with imitate it to other area

Fifth , Malang Regency consists of of 378 Villages . During In 2020, the distribution of Village Funds for Malang Regency from 378 villages in Malang Regency , the realization Village Fund distribution the 1st stage is carried out in the month of March , April and May 2020, and no done on the moon January and February 2020. Situation distribution of Village Funds that occurred in Malang Regency in 2020 budget , still far from expectation Central government more from President and Minister of Finance , where I hope that the Village Fund that has been thawed to RKUD, can as soon as possible possible distributed to villages ( hope can channel on the moon January)

Sixth , Do studies comparison Among successful areas and late areas in distribution of Village Funds .

### LITERATURE REVIEW

Public Policy is one of the outputs of the implementation process government . because of that policy substance and process public will always related with various aspect existence government especially with state form , form government and system government . State form gives influence on the policy system public especially because the role of the state as receptacle from policy public (Hamdi, 2015). For doing function , the state must arrange a policy public for complete various problems that arise in society . Public Policy is very important position in a country. Van Meter and Van Horn in Wahab (2005) explain policy public from corner more view large i.e. " as " actions taken either by individuals / officials or government or private

sector which is directed at achieving the goals that have been determined in decision policy "

Nugroho (2006) made formula understanding about policy public. First , public policy is policies created by state administrators or public administrators. Second , policy public is policy governing life together and not life a or group . Third, it says as policy public if the benefits obtained by the community who are not user direct from the resulting product far more many or more big from users straight away. There are various policy models public . These models include : are the Edwards III, Van Meter and Van Horn models, and the Sabatier and Mazmanian models. Following this given explanation related with the public policy model as above as following : Edward III (1980) named policy the public with term Direct and Indirect Impact on Implementation. In study implementation policy , Edwards III focused on four factor or very decisive variable success implementation something policy. Agustino (2006) mentions that the implementation model Van Meter and Van Horn policies require existence suitability decision politics, implementation and performance policy. Van Meter and Van Horn introduce approach implementation link policy Among issue policy with implementation policies and policies with performance. Van Meter and Van Horn explain that change , control and compliance in action is draft important in procedure policy . Mazmanian and Sabatier (Nugroho, 2006) classify the implementation process policy to in three variable . First is variable independent that is easy whether or not problem controlled regarding with indicator problem theoretical and technical implementer , diversity objects and changes like what is desired . Second is intervening variable that is ability policy for structure the implementation process with indicator clarity and consistency destination used theory causal , precise allocation source of funds, integration hierarchical among implementing agencies , rules implementation and transparency to party outside ; and variable outside policies that affect the relevant implementation process with indicator condition social economy and technology , support public , attitudes and resources of constituents, support more officials height , and commitment and quality leadership from office executor . Third is the dependent variable that is stages in the process of implementation with five stages, namely understanding from institution executor in form arranged policy implementer, compliance object , result real , acceptance on results real that and finally lead to revision on policies made and implemented the or whole policies that are basic. Howlet and Ramesh (1985).

Village Funds , according to PP number 47 of 2015, Village Funds defined as : "Funds sourced " from budget State revenue and expenditure intended for for transferred village through budget income and spending district / city and used for finance maintenance governance , implementation development , construction community, and empowerment society." Existence village Becomes important in context development. If the concept good however no supported by funds, then draft that will difficult growing. Draft development village submitted by the government accompanied with good disbursement \_ from APBN and APBD to village . Disbursement of funds from government the source center from the state budget, given the name of the Village Fund .

Next , according to Minister of Finance Regulation No. 205 of 2019 regarding village fund management , understanding The State General Treasury Account is is account the place state money deposit determined by the Minister of Finance as Treasurer Country General for accommodate whole state revenue and pay whole state spending on the central bank " this RKUN" the place accommodate whole state revenue , good from reception tax , revenue too, not state revenue taxes , grants , and so on . RKUN is also a the place origin state spending , where from account this next will transferred to account others , such as account treasurer unit work , account party third , general cash account area , village treasury accounts and others. Dimension new has born as form commitment government for advance Public village . 2003 has been born draft State Finance as set in Law No. 17 of 2003 concerning State Finance . This is part of management reform state finances . Accompany draft this derivative from State finances are finance area . Regional Finance of course is part from State finances in NKRI frame . In 2014 along \_ birth Invite Invite Village (Law no. 6 of 2014), then come up draft finance village . Draft finance village this expected Becomes one multiflier effect booster progress development at the village.

Management Finance Village is cycle Whole started from planning. Stages this involving BPD and Kades along with apparatus village . They make plan what only will implemented by the village in time a year . design that poured in document RAPBDes . After design validated so document this Becomes APBDes . Document this Becomes reference implementation finance village in time a year . To be orderly so need conducted administration or bookkeeping . Various transaction recorded, evidence collected . Stage next is composing report finance . Whereas Step the last one is accountability .

Village Fund Distribution in 2020. Distribution of Village Funds 2020 is experiencing change compared with distribution year before . There are two category namely regular and reward. Composition Village Fund distribution regular path is stages 1 and 2 are 40% respectively, and Stage 3 is 20 % . As for the Distribution of Village Funds with reward path set in 2 stages that is Phase 1 is 60 percent and phase 2 is 40 percent . Regulation about Village Fund management 2020 is set in PMK number 205 of 2019 regarding Village Fund Management . One document important thing to do prepared by the local government and local government related with village fund distribution is APBDes . Budget Income and Expenditure Village or APBDes according to book village fund pocket issued by the Ministry of Finance is plan finance annual government village according to the format set out in Minister of Home Affairs Regulation 13 of 2014.

For management finance at center our know there is a state budget. Central management State finances are in the state budget. In document this loaded aspect state revenues, state expenditures and financing . The management of the state budget is authority government center . Village Fund is one allocation cake source development \_ the funds originated from the state budget. At level government area draft this given name of APBD, Budget Regional Income and Expenditure . This the scope at the level government the designated area involve head region and DPRD. At level village , now raised a draft management of village funds so that more good with use document APBDes . Similar with APBN and APBD, however difference located in space scope management, where APBDes in accordance her name scope is at level village . Sanusi (2019). According to Bendickson (2016), agency theory, explained that there is two perspective in agency theory has

appeared: research principals agents as well as theory positivist agency. Study principal agent identify two possibility problem agency : division risk and monitoring. Theory positivist agency focus on governance mechanisms believed critical give harmony desired goals and objectives for principal and agent .

According to Latham and Locke (1991), in goal setting theory explained that even though people are self-regulator experience in directiveness inherent purpose in the process of life , they not self-regulator effective default. Skills in Settings self must obtained through experience , training , and effort . We can add this , that benefit from experience and training will depends on the extent to which people are involved in the thought process that begins by volunteer. Latham and Locke (1991).

According to Siagian (2002) effectiveness is solution profession right at the right time set . Whereas according to Kurniawan (2005), effectiveness is ability doing task, function (operation program activities or mission ) of something organizations that do not existence pressure or tension between its implementation . According to Makmur (2010), in his book entitled Effectiveness Policy Institutional Supervision , explained that effectiveness could be measured from a number of things include : Accuracy determination time; Accuracy calculation cost ; Accuracy in measurement ; Accuracy in determine choice; Accuracy think could determine Effectiveness in reach goals that have been determined ; Accuracy in To do command . Accuracy in determine purpose ; Accuracy target . Definition the effectiveness that will used in study this is , for see how does KPPN implement duties and functions for channeling village funds from RKUN to RKUD/RKD seen from accuracy time , goals and objectives .

### RESEARCH METHODS

The type of research used in this research is qualitative research. Data Types and Sources consist from primary data which is the direct result of interviews with the respondents related management finance village. informants/research resource persons . Secondary data was obtained from various institutions related to the distribution of Village Funds and village financial management . Research will be limited to the distribution of Village Funds for the fiscal year 2020 and Budget 2021 (June 2021) . Fiscal Years 2020 and 2021 have a different character from 2019, due to the Covid 19 pandemic. According to Sugiono (2014 ) , there are four data collection techniques, namely interviews, documentation, observation and triangulation.

Data analysis performed through a number of stages . The results of in - depth interviews and Focus Group Discussions obtained from study this conducted transcription , that is transfer audio data into data in the form of tekns so that easy for processed in stages next . Stage next is textual data reduced . Reducing data means a simplification process so that the data is more easy for understood , summed it up as well as choose things that are principal , because the data is raw still mixed up by other things that are not tree . Then focus on the things that are important themes and patterns . With Thus the data that has been reduced give more picture clear about researched things .

### RESULTS AND DISCUSSION

#### Research Result

##### 1. Factors influencing the process of distributing Village Funds

Researcher To do in depth interview and Focus Group Discussion with Regent Madiun, KPPN Madiun, BPKAD Madiun, DPMD Madiun , Deputy Regent of Malang, KPPN Malang, BPKAD Malang, DPMD Malang, Assistant Malang Regency and Officials from DG Balance Finance Ministry of Finance . From result Focus Group Discussion and indepth interviews conducted to informants obtained results that factors affecting the process of channeling village funds is as following :

##### a. Leadership in Bureaucracy

Factor leadership in bureaucracy Becomes factor very influential main to the process of distributing Village Funds . If want to expedite distribution of Village Funds , then leadership (as part from structure bureaucracy ) becomes factor key . as good any idea, without actor executor , without leadership or good bureaucracy then the idea no will Becomes reality . Good idea need structural support bureaucracy or reliable executor (leader ) . Leader need care with business processes distribution of Village Funds , providing instruction to subordinates , monitor business processes distribution of Village Funds , providing support to his subordinates , as well as down direct control the disbursement process so Village Fund disbursement will smoothly . On the contrary if leader just delegate affairs to head Organization Local Government or OPD (eg DPMD) and accept okay Village Fund affairs , stay wait report , then the process will slow down . Village Fund no only affairs only one OPD at level Local government , however there are 5 OPD involved for succeed distribution of Village Funds .

Results above in accordance with results study Subeckan (2020) which shows that Village Ngroto have a number of factor supporter which potential big in development village , Among other leaders and devices visionary and trustworthy village.

According to opinion of Van Meter and Van Horn (Agustino , 2006) as described in chapter II, one influencing factors implementation policy public is structure bureaucracy . Inside structure bureaucracy that the highest is leader. Leader have very important role in implementation related with the Village Fund distribution process . In accordance with findings and theory the then one influencing factors Village Fund distribution is Leadership .

##### b. Communication Between Sections

Factor next influencing to the process of distributing Village Funds is Communication . For Village Fund distribution required good communication between KPPN and partner from local government namely DPMD and BPKAD. Second split party good from KPPN and from DPMD and BPKAD must behave proactive in To do communication . Second split party each other need one each other, with different perspectives. KPPN has interest channeling the Village Fund which is one of the duties and functions . Likewise DPMD and BPKAD have an interest prepare various document requirements so that the Village Fund distribution process can walk smoothly . Communication must fluent from KPPN to DPMD and BPKAD.

Cooperation and communication must also be fluent from DPMD to Government village . Likewise good from local government nor village government need communicate with good with KPPN. If any constraint in fulfillment requirements so need to sit together for discuss and search solution on problems that arise .

Condition communication that occurs in Malang Regency is different . Message of course until to the OPD that manages the Village Fund . Sense of trust that there is however no too tall compared with districts Madison . They wait formal line or official that is the issuance of PMK 222 of 2020 dated December 28 , 2020. Even when PMK Village Funds already go out arise questions and impressions that consider there is oddity that Village Fund distribution direct from State General Treasury Account (RKUN) to Village Cash Account. They had time think that policy this rated violate Law No. 6 of 2014 concerning village . This is part from attitude critical and careful . Of course finally they understand there is a power of attorney from The regent who made policy Village Fund distribution from RKUN to fixed RKD Correct by law. Ministry of Finance have a power of attorney from The Regent with the Power of Attorney has the authority channel direct to RKD. New sense of trust appear after long time and long discussion . Unfortunate to use attitude critical and careful more important than attitude of trust in work partners . This serious different with case Madiun who has been very confident with the substance submitted by KPPN even though still a draft. Existence trust make Madison can prepare strategy. Relative worry excessive as well as attitude conservative from officials who influence the preparation process Village Fund document make Malang district is far away left behind in context setup distribution requirement of Village Fund .

### **c. Source Power Competent human**

HR capabilities in the village will take effect to Village Fund distribution business process. Village HR need prepare APBDes , reports and documents other support in the fulfillment process condition Village Fund channel.

Results above in accordance with results study Subeckan (2020) which shows that Village Ngroto have a number of factor supporter which potential big in development village , including capabilities and competencies device village which adequate .

Findings study this in tune with theory described in Chapter II earlier. According to Edwards III (1980), there are 4 factors that influence implementation public policy, including is Source power . Edwards III 's opinion same exactly with the opinion of Van Meter and Van Horn (Agusino, 2006), that Source Power is one influencing factors Implementation policy public . one important resource is Source Power Human .

Opinion this also in line with results study Suryanovi (2020) who researched influencing factors lateness distribution of Village Funds in the sub - district Membalong Belitung Regency , that one of the factor is resources . Study this conducted for Village Fund distribution 2017 and 2018. Research results this more strengthen role important resource in Thing this especially Source Power Competent human as influencing factors distribution of Village Funds .

### **d. Completeness Document Requirements Village Fund Channel .**

One condition Village Fund channel is government village compose and set APBDes . Determination APBDes as regulation , i.e. at the end month December and if there is casuistic BPD's service period ends then determination at the beginning January . And requirements Village Fund distribution since the existence of PMK 205 in 2019 to PMK 222 in 2020, more easy because in the form of softcopy of regulations Village about APBDesa . For can Fulfill condition that APBDes set at the maximum December 31 no easy . Imagine only PMK regarding Village Funds numbered 222 year 2020 new rise December 28 , 2020. Time remaining only 3 days , really very tight . Many villages in various area fail set APBDes up to 31 December 2020.

Condition findings this if our compare with theory in Chapter II indeed no same exactly , however can say still in harmony , with little disclosure different , however the main thing is same . Finding completeness document condition Village Fund channel can said aligned with and supported by the Van Meter Model Van Horn and Edwards III (1980) however disclosed with different phrases with relative meaning almost similar .

According to Van Meter and Van Horn ( Agustino , 2006) one of the influencing factors implementation policy is size and purpose policy . In context Village Fund distribution , size distribution conducted is very clear, that is fulfilled document condition Village Fund channel . A policies also have clear goals . When the Ministry of Finance set condition channel in between Amount Family Receiver Benefit on Help Direct Cash Village , policy this aim get information how many amount Village BLT recipients for all over Indonesia. This data is very much needed for taking decisions in the future come . This it means findings study still sync with theory policy public , however disclosed in a different language with the main meaning similar .

### **e. Attitude Collaboration .**

Factor next influential in the process of distributing Village Funds is collaboration . Setup process document for condition Village Fund channel done by team not by individuals . Business process setup document is work team from from various Organization Local Government. For fulfillment Village Fund requirements there is OPD team that handles it . The OPD team is Inspectorate district , BPKAD , Legal Department, Bappeda and DPMD. So there are 5 OPD coming in in the Desk related to Village Funds or Finance Desk village . Team must collaborate or cooperate for Fulfill various requirements related with distribution of Village Funds determined by the Ministry of Finance .

Research results this in tune with results study before . Factors supporter in implementation Village Fund distribution The year 2017 in Sambas Regency is : regulation , internal and external cooperation agency ( Muliawan et. al, 2019).

### **f. Application Supporting the Village Fund business process .**

Related with role application in support business processes Village Fund distribution , Suwadji , the Head of the Malang Regency DPMD during the FGD on June 10 , 2021.

Findings study this supported by the theory of Van Meter and Van Horn as described in chapter II. one influencing factors implementation policy public is condition economic , political and social . Party Local government wants control business processes setup document condition Village Fund channel . The method is with lock it process using application named Siskeudes . Siskeudes this is tools used by DPMD in the evaluation process . For Villages that have been worth it , then given determination with open access against posting APBDes . However for those who haven't worthy so they must To do revision more formerly in accordance instruction leadership in the Regional Government ( Regent , Head of Service). Policy model public as described by Van Meter and Van Horn reinforces factor Application Village Fund Supporters as one influencing factors implementation Public policy .

### **g. Implementing Body Character**

Factor the last one that affects the process of distributing Village Funds is the character of the Implementing Body . let 's see what happened in the process of distributing Village Funds linked with the character of the Implementing Body . Kutfi Jusmintari convey his opinion moment asked how the character of the Village Fund stakeholders , when To do communication between KPPN and DPMD and district BPKAD Madison as a government OPD districts Madiun on duty administering the Village Fund .

Strong communication need positive character in the form of high trust , so that the communication Becomes efficient and effective. Without existence trust so communication built by the two split party just character formality sheer. Communication formality is communication of course happened between second split party however it 's just formal To do communication without accompanied with spirit for collaborate achieve performance targets best . With armed with high trust character from partner work , order communication arrived and the response was very fast . There are two processes here , namely first message until and second response given . In communication formality , message permanent until however the response tend slow . Dominant character in condition this is character alert . Character alert good , however if excessive can disturb communication second split party . Communication type this there is three processes, first message until , second message analyzed by deep by recipient what risk and third then appear response from receiver message . In context this , communication second split party Becomes effective because existence positive character from second split party . Findings study this supported by the theory of Van Meter and Van Horn (Agustino , 2006) as described in chapter II. one influencing factors implementation public policy is Character of the Implementing Body .

## **2. Obstacles in the distribution of Village Funds.**

Based on results in depth interviews and focus group discussions by researchers do in the district Madiun and Malang, there are amount obstacles encountered. Constraint the faced good by the government districts nor government village in the process of submitting distribution of Village Funds . Constraint in the process of distributing Village Funds the among others:

### **a. Change Village Fund Regulations**

Village Fund Distribution 2021 is there a little change compared with year then . Composition percentage distribution 40 , 40 , 20 share village regular and 60, 40 for village independent has changed . Village Fund distribution pattern different for year 2021 compared year 2020. Local Government Expectations is if percentage distribution is 40 % then the channel is 40% too, direct later will used including for BLT DD as year then . However the regulations it turns out different , there submission of BLT DD and non BLT.

Research results this in tune with study before . Lateness Village Fund distribution once occurred in the period Previous Research results Ardhi, Ilyassa (2016) delay Village Fund distribution caused by imperfection regulations that underlie the Village Fund program . Imperfection that seen from PMK changes made by the Ministry of Finance related with the Village Fund . Factors Reason Lateness Implementation of the Village Fund Program a. Regulation From the side regulation there is a number of the thing that causes too late absorption of Village Funds . ( Ardi , 2016), changes such a regulation fast carried out by the Central Government (Muliawan et. al, 2019).

### **b. Technical Difficulty meet condition Village Fund channel .**

local government feel stages distribution more many so that this troublesome in Fulfill requirements Village Fund channel . Endro , Companion Malang district , during the FGD at the Malang district DPMD.

Howlet and Ramesh (1985), stated that nature problem will influence implementation of programs that have been designed , related with a number of things , among them is big change behavior expected from target group spawns difficulties faced in the process of implementation including the difficulties technical. Finding study this in tune with Howlet and Ramesh's theory . Could concluded that Technical Difficulty meet Condition Village Fund channel is one factors that become constraint in the process of distributing Village Funds .

### **c. Obstacle Communication Between Sections.**

Constraint in setup document disbursement of Village Funds in the district is still found between OPD still not yet familiar , not yet fluent the communication . This Becomes block or obstacle in relation setup document condition Village Fund channel . Communication of course occurs and is very formal in nature . There is hope that team 5 OPD can coordinate with good . However reality still found there is obstacle . None yet similarity understanding related distribution of Village Funds . There is an OPD who wants fast but other OPD want relaxed or more specifically want to behave be careful . Impact is existence obstacle in the process of preparation necessary documents, because frequency no same .

Finding related obstacle Communication between parts in harmony with The theory explained in Chapter II. Van Meter-Van Horn ( Agustino, 2006) makes Communication as factors that affect the implementation process policy public. Opinion Edwards III also stated that communication is one influencing factors implementation public policy . when there obstacle in

the process of communication between part , then will Becomes constraint in the process of distributing Village Funds . Setup Document will fluent if the communication process between related parts with setup document walk effective .

### **d. System Bureaucracy Busy Early Years Related accountability Budget**

At the beginning year , government Malang district already received PMK 222 regarding Village Funds and received socialization related to Village Fund PMK that . However not yet processed related regional regulation Village Fund Breakdown per Village because still focus on the accountability process budget .

Finding study this in tune with Theory as described in Chapter II. Sabatier and Mazmanian (1982) admit that control good hierarchy on the implementation process difficult for achieved conditions that are not good could cause failure. Effective conditions for implementation policies , including is theory causal . At the beginning year already Becomes consequences from Local Government for To do accountability on implementation budget in year before . At the same time , local governments must prepare various document for condition Village Fund channel. This is connection normal causality . sued capable management sync and combine second Thing that with To do HR management more good .

### **e. Support Application .**

There is a report input in Omspan from village that need a consuming process long time . Especially if amount the village many , such as in Malang as many as 378 villages . Required precision for To do checking on data suitability . Sometimes occurs, the data deposited still wrong, then need re started the process from village . Work setup requirements Becomes no as easy as imagined . This is one of them the problem that becomes constraint in distribution of Village Funds . For the villages that HR is smart or competent in prepare requirements and operation application so naturally no there is problem . Their HR capable for do it with good and fast document condition Village Fund channel.

Finding study this in tune with Theory as described in Chapter II. Sabatier and Mazmanian (1982) admit that control good hierarchy on the implementation process difficult for achieved conditions that are not good could cause failure . Effective conditions \_ for implementation policies , including is Support group . For can make it easy setup document related with condition Village Fund channel needed supported apps success implementation Village Fund channel . For support convenience in administration management finance village , Ministry of Home Affairs collaborate with the Supervisory Board Finance and Development Develop applications named siskeudes ( system finance village ). Application siskeudes this will make it easy Support the group that will receive the Village Fund , in Thing this is government Village for prepare requirements . As described in Chapter II that one of the requirements in Village Fund distribution is APBDes . Soft copy of the upcoming APBDes will inputted in OMSPAN (Online Monitoring System) application Treasury and State Budget) generated by Application Siskeudes . With Thus , if HR is on the side of village not enough skilled in operate Application will Becomes constraint in distribution of Village Funds .

### **e. Document Supporters - Change village village APBDes .**

At the beginning 2021 is there rule related 8 percent for micro PPKM . This shocking Local Government and Pemdes . Covid 19 already feel from a year ago . outside guess , middle Street suddenly there is budget for micro PPKM . Party village finally must change APBDes . If the money ( Village Cash or budget village ) many so will easy . Bring up covid budget means must throw away other activities and in order to diverted to micro PPKM . There must be musdes before for set change APBDes this

This result in tune with research conducted before . In the planning process finance village still experience lateness in set budget income and spending village because there is regulation new that appeared so that required adjustment . ( Pradana 2018).

Research results this is also in tune with the opinion of Sabatier and Mazmanian (1982), regarding with factors that are not good can result in failure that is change in condition economic and social . The pandemics that occurred in 2020 and 2021 had an effect by significant to condition social economy . Existence pandemic conditions resulted in government make change related with policy distribution of Village Funds . There's new related with gift Help Direct Cash Village to Public village so that they can reduce impact negative as due to Covid 19. Consequences change policy this take effect to level village . Village need To do change to APBDes , where change this need time . Finding this confirm factor Document Supporter in the form of Change APBDes in need time as Factors that can hinder the process of distributing Village Funds .

### **f. System Bureaucracy - Additional Requirements .**

There are several requirements a real addition made by the government area . For example yesterday in which area should BLT recipients be already vaccinated . Whereas one side our must support yes vaccination . However that will hinder . Yesterday too delivered by the leadership that is he no want to vaccinated or of course the vaccine not yet available . If the vaccine not yet available want to how of course right distribution limited for each region , so really have to identified before the cause no only just to direction how far is this all kind of .

Condition this in tune with results study Sedyadi (2010), Results of studies in ten villages (in five districts ) show various things that follow contribute to the problem this , that is addition set requirements district and/ or district .

### **g. Changes in Socio-Economic Conditions - The Occurrence of a Pandemic**

At the moment monthly BLT distribution already conducted transparency process. There is input so that it does n't monthly , because there is difficult areas geographical no possible for they monthly . So already conducted relaxation in PMK 94 of 2021 distribution of Village Fund BLT Becomes three monthly . Change this is also for chase lag from side distribution of BLT DD. So related requirements the distribution of Village Funds that must be there is every month loosened . There is a shift fulfillment Village Fund requirements at the time submission stage II.

Research results this is also in tune with the opinion of Sabatier and Mazmanian (1982), regarding with factors that are not good can result in failure that is change in condition economic and social . The pandemics that occurred in 2020

and 2021 had an effect by significant to condition social economy Public village . Existence condition pandemic result in government make change related with policy distribution of Village Funds . Local government must follow requirements the existing Village Fund channel determined by the Central Government .

### **h. Support Executor ( Source Power Humans ) are competent .**

During the FGD on April 21, 2021 at the Malang district DPMD , Hendro , the assistant village Malang Regency , conveyed

"...Power village chief that still high . Yes please excuse me no everything like it . Still what the head said his village . BPD as partners also lost there . ca n't balance Sir. BPD that balance rarely . There is not a dime . just administrative complement , there is a BPD . there 's something become a legislator however rare ."

Research results this is also in tune with the opinion of Sabatier and Mazmanian (1982), regarding with factors that are not good can result in failure that is skilled and committed implementers . Study this showing how importance role from Source Power Competent human in implementation distribution of Village Funds . If amount Source Power Competent and possessing human strong commitment less , then will Becomes constraint in business process distribution of Village Funds .

### **i. Structure Implementation**

There are obstacles the distribution of Village Funds found . This thing related with BLT DD in 21. This BLT DD in 2021 will be budgeted for period time how many month ? Definite information for answer question the naturally waiting for PMK on Village Funds official down . Top conditions this regional regulation Village Fund Details for Regency Madison had time held in section law . Yuyun , district DPMD operator Madiun , delivered constraint in Village Fund distribution as following:

"... Obstacles there is the hell it . Regarding the 21st year BLT DD , it will happen . This for how many month . PMK stumbled on the that . regional regulation had time held in section law . Carry on or no . The direction of Mrs. Kutfi , Mr. Joko and Mr. Regent . For 1st stage with according to the existing PMK . Allocation BLT can later strategy. According to Mr. Joko, what is important provide BLT budget of at least 3 month . Thank you can be 6 months for 2021 more good . How many the rupiah easy . Change explanation APBDes . The ceiling already set . Condition . There are 3 months or 6 months . Without must waiting for the new PMK PMK ."

Research results this is also in tune with the opinion of Sabatier and Mazmanian (1982), regarding with factors that are not good can result in failure that is Structure Implementation . In context this , structure current information related Village Fund Policy occur by tiered in accordance with hierarchy power . Policy about the Village Fund determined by the Directorate General Balance Finance Ministry of Finance (DJPK). Next by DJPK Policy about the Village Fund socialized within the Ministry of Finance as well as Village Fund stakeholders . In context study this , party Madison so enthusiastic get information quick related with related policies with Village Fund like Help Direct Cash Village , whose goal is for synchronization to document related condition Village Fund channel . With thereby Structure Implementation can Becomes constraint in distribution of Village Funds .

### **3. Evaluation of Village Fund Distribution Policy in 2020 and 2021**

Semester 1 of 2020 realization Village Fund distribution for districts Madison is 81%. Distribution for semester 1 of 2020 happened since beginning year that is month January 2020 to with month June 2020. Semester 1 of 2021 realization Village Fund distribution for districts Madison is 64%, or more low 17% compared year before . Distribution for semester 1 of 2021 it has also happened since beginning year that is month January 2021 to with month June 2021.

## **DISCUSSION**

Duties of the Ministry of Villages , Development of Disadvantaged Regions and Transmigration referring to Permendes No. 6 of 2015 has Duty organize affairs government in the field of development village and area rural area , empowerment Public village , acceleration development area left behind , and transmigration for help President in organize state government.

In context management village the impression that appears is existence race the four Ministries/ Institutions , where they attempted arrange affairs in the village , good in the form of Village Funds , Finance Village , Usage Village Fund , Development and Empowerment , according to authority they with relatively minimal attitude collaboration .

Synergy needed for expedite Village Fund management is Synergy Among Ministry of Finance , Ministry of Villages and Ministry of Home Affairs and BPKP. What the government feels districts and villages is synergy they relatively not enough good . Lack of harmony relationship at level center this sometimes implications for the hassle party Village in Fulfill various conditions that must they fulfill as the consequences regulations issued by the three relevant Ministries that .

Ministry of Finance every year Secrete Minister of Finance Regulation about the Village Fund . Every year of the technical unit at the Ministry of Finance that issued regulation about the Village Fund To do evaluation on policy related to the Village Fund . Evaluation this notice perceptions , feedback, input , criticism , suggestions from Village Fund stakeholders . Change regulation conducted every year as response and effort repair from side regulation related with the Village Fund so that the management of the Village Fund Becomes more good . A number of change that among others:

First , At the beginning Village Fund distribution, basic Village Fund distribution to districts city is allocation basis , formula allocation and allocation affirmations . At the moment that not yet there is allocation performance . However along trip time, there thinking not enough good where village feel comfortable Becomes village left behind and the village is very left behind so that get allocation affirmations . Condition this of course no healthy . Finally the Ministry of Finance Secrete policy allocation performance as one base Village Fund allocation . Goal is that the village motivated for increase its



performance .

Second, Village Fund Distribution conducted from State General Treasury Account to Regional General Cash Account according to order Law No. 6 of 2014. Furthermore Local government transfers to Village Cash Account. In implementation until with in 2019, sometimes Village funds settle long enough more than 7 days limit time given by the Ministry of Finance . as a result Village late receive Village Funds in the Village Cash Account . Start 2020 , Ministry of Finance make mechanism new distribution direct from State General Treasury Account to Village Cash Account with armed with a Power of Attorney to make transfers received by the Ministry of Finance from Regional Head .

Third , in 2020 it happens covid 19 pandemic . Business process Becomes constrained as the impact of the pandemic . On the other hand, the government Village precisely need funds fast for resolve the impact of covid 19. As the response then the Ministry of Finance To do relaxation on requirements channel the Village Fund for fast funds until to village for used overcoming covid 19.

Fourth , in 2021, happened slowness in distribution Help Direct village . Regulation previous BLT Village distributed every month . Destination regulation this is for discipline distribution of Village BLT . But what happened is lateness distribution of Village BLT . In 2021 the Ministry of Finance again made change Village BLT distribution can conducted at a time for 3 months with destination speed up realization distribution of Village BLT .

Fifth, One obstacle in the process of distributing Village Funds is slow document regional regulation details of the Village Fund per Village . regional regulation this is one condition Village Fund channel in Phase I. For speed up the process of distributing Village Funds at the beginning Ministry of Finance year make change with set Village Fund Allocation per Village carried out by the Ministry of Finance so that the Village Fund fast channel at the beginning year .

From serving above can taken conclusion that change regulations carried out by the Ministry of Finance conducted with destination good that is for better management of Village Funds good . In context this , attitude government districts village of course diverse . There are district and village governments that are responsive and fast adapt self with regulation new related with the Village Fund , for example is districts Madison . There are local government and village government who respond normally , with the argument that change regulation need time for area and village for To do adaptation , for example is Malang district . There is also a district government that responds very slowly face change regulation related to the Village Fund . For category third this no discussed in study this .

There is a lesson valuable that can obtained based on case distribution of Village Funds in districts Madiun and Malang district . There is a lesson valuable that can taken benefit at level national . Valuable lesson it and its implementation are :

First , Change related to the Village Fund already occur from 2015 to with year 2022. Indonesia already have experience for 8 years managing the Village Fund . Almost every year of Village Fund management problems always appears , that is Village Fund delay until to village . When the Ministry of Finance set PMK at the end year though , in reality still just there is PMK changes in journey time a year . because of it's the Ministry of Finance can take role important with determine the Village Fund PMK more beginning from year before , max November . Goal is so that the parties government districts and villages have adequacy time prepare document condition Village Fund channel . Not all districts like Madiun on the move fast and responsive on Village Fund rules , because Source Power People and Their Leadership different .

Second , the Government district and government village expected want to learn and improve self . From research this obtained very good information related with success Fast Madison in distribution of Village Funds . Distribution of Village Funds in the month January like hope President and Minister of Finance can realized . because of that local government and village government should want to study from area that has success like Madison . How to learn from successful area is method fast for can imitate it . Needed humility heart and commitment from local government and local government .

Third , Need establishment of the Study Center Finance village . This is expected means can Becomes receptacle for government district and government village for study manage finance village with more good . On Place this those who already tested success share experience and strategies so that the village others can too success in manage village. Village status is also expected can ride with learning from proven village have gone to class . Relevant stakeholders with village can collaborate together , shoulder to shoulder advance village .

Village Fund Distribution is the most dynamic program in Indonesia. In period time one PMK year can change up to 3x. Only the deep Village Fund Program one year have 3 PMK. Village Fund considered as effective tool for can direct to down village . Government consider the Village Fund the most effective for make beneficial policies. feel until to the village level .

### MANAGERIAL IMPLICATIONS

Research results with theme analysis Effectiveness Village Fund distribution from RKUN to RKD carried out in two districts that is Madiun and Malang have managerial implications . Following this is a note resume that will have implication managerial impact , namely :

1. One confidential important why districts Madison can champion one National level for category Village Fund distribution 2020 and 2021 are because composing APBDes conducted together with preparation of the APBD.
2. PMK 222 of 2020 concerning Village Funds Year Budget 2021 published on December 28, 2020. Only there is 3 days time just that is 28 to 30 December 2020 for finish APBDes as one condition distribution of Village Funds .
3. There are difficulties related application Omspan because only DPMD and BPKAD can do it access to application that . Party village no given access to application Omspan . This thing enough bother DPMD team in process requirements related with Village Fund channel .

4. Synergy needed for expedite Village Fund management is Synergy Among Ministry of Finance , Ministry of Village and Ministry of Home Affairs . What happened During this relatively less synergy good . There is an impression race attempted arrange affairs in the village , good in the form of Village Funds , finance Village , Use of Village Funds , Development and Empowerment . Lack of harmony relationship at level center this sometimes implications for the hassle party Village in Fulfill various conditions that must they fulfill as the consequences regulations issued by the three relevant Ministries that .

### INNOVATION AND LESSON LEARN

A number of Thing following interesting related with innovation and learn lessons about the strategy of “ **Development ” APBDes and APBD are carried out in parallel ( Stage beginning SD Step end ) with To do collaboration between the APBDes desk and the APBDes desk so that APBDes can set December 31 max year previously with destination speed up Village Fund Distribution ”** is as following :

First , Since existence Constitution number 12 of 2014, since that Village Fund appears . Village Fund start appear since 2015. Originally of course small , however the longer the number more big . Beginning around 20 trillion, now already is at level 70 trillion with the average of each village receive above 900 million , or approach number 1 billion on average.

Second , Quantity districts city Village Fund recipient enough a lot . There are 434 districts city Village Fund recipients . Condition from each district city of course vary . There is heterogeneity among districts city Village Fund recipients. Required a model or breakthrough that can made a reference for the distribution of Village Funds walk smoothly .

Third , In Thing opt-in to evaluation performance village , engagement party districts city still low . This thing seen from low participating local government give evaluation performance addition for village . From 434 counties city only 89 want follow evaluate performance village , or only around 20% only from whole districts city . It's the Ministry of Finance still can give allocation performance only base on performance main . ideal there is collaboration Among government center in Thing This is the Ministry of Finance and Government districts city in give assessment . This is also what becomes leading indicators why at the beginning year Village Fund distribution still low . This thing can seen at the time of the Ministry of Finance submit an update on the implementation of the APBN in our APBN agenda which is carried out every month . Seen in years eighth Village Fund distribution still just found slowness in distribution of Village Funds .

Fourth , One required documents prepared by the government districts city and government village in distribution Stage I is APBDes . Village Fund Distribution 2020 , 2021, and 2022 in Phase I all require existence document APBDes . Reason slowness Village Fund distribution related with slow regional regulation about Details of Village Funds per Village , already completed by the Ministry of Finance with interesting authority distribution of Village Funds per Village at the Ministry of Finance Level . Policy this enforced start 2022. Impact requirements Becomes reduced and expected occur acceleration in distribution of Village Funds . However Thing that it turns out no occur for 2022. The distribution of Village Funds in January and February 2022 is still more bad from year 2021. The problem clear that there is slowness in determination APBDes . In context this , finding study this means a lot for Becomes solution for effort acceleration disbursement of Village Funds at the stage beginning with strategy, drafting APBDes carried out in parallel with preparation of the APBD. This strategy proven success applied by the district Madison so that districts Madison 3 years consecutive that is in 2020, 2021, and 2022 1st place in Village Fund distribution level national.

Fifth , Necessity collaboration among key stakeholders related with Village Fund for can solve problem slowness distribution of Village Funds that are still Keep going in progress until year eighth distribution of Village Funds . Village Fund Distribution conducted since 2015. When this already 2022 , or year eighth implementation distribution of Village Funds, and still just occur slowness distribution of Village Funds .

### CONCLUSION

Village Fund Distribution Results is as following : Perception Leader or stakeholders from second area that is Madiun and Malang ( Regent / Wabup , Head of DPMD, Head of BPKAD, and Head of KPPN Madiun ) are positive . They feel satisfied with performance Village Fund distribution year 2020 given by the Service Office State Treasury . For Village Fund distribution 2021 , perception Regency Madison is positive , where they feel satisfied to performance distribution by KPPN Madiun . This thing proven with achievements Madison proven success Becomes champion one distribution of Village Funds at the National level in 2020 and 2021. However for performance distribution In 2021, the Malang Regency DPMD and the Malang Deputy Regent have their perception tend negative , where they state not enough satisfied because few requirements rather complicated , and the ability of human resources in planning not enough ripe . The Vice Regent of Malang stated : not yet satisfied because village HR not yet whole mature and skilled make careful planning .

Related with Evaluation Policy , Malang Regency DPMD is of the opinion that Village Fund policy 2021 changes Becomes difficult . Form difficulty the is change mechanism distribution where separated Among distribution of BLT and non-BLT distribution . BLT distribution is done every month , this is considered complicate party local government . The DJPK responded that DGT has a background behind take policy distribution ( separation ) distribution and BLT every month ) which is perceived by the Local Government (Malang) as complicate . DJPK requires a database related to BLT Desa for destination To do evaluation Village Fund policies and input for formulation Village Fund policies in the future . DJPK also encourages governance in Village Fund management . Other things is DPMD Malang Regency considers there is difficulty technical because (SITP-DJPBN) Ministry of Finance no open OMSpan access for village .

Related with the Village Fund , Parties Local Government and Village have interest so that the Village Fund fast until

to Village Cash Account . Party Ministry of Finance have interest in the form of fulfillment of the database related to the Village Fund BLT and improvement governance in management of the Village Fund , so that accountability Becomes more good . The DJPK has give response results evaluation Village Fund policy (in mid year 2021 budget progress of Village Fund distribution slow down) in the form of PMK amendments regarding Village Funds . PMK changes the has give dispensation , so that acceleration Village Fund distribution can occur for year 2021, as impact the existence of PPKM. Impact The PMK changes speed Village Fund distribution increase .

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