

## **PROCESS IMPLEMENTATION OF VILLAGE FUNDS PROGRAM POLICY**

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### **ABSTRACT**

Implementation of village funding program policy is not merely a description of political decisions into routine procedures through bureaucratic channels, but more than that, it deals with issues of conflict, decisions and who gets what from suau policy, the implementation of village policy programs is an important aspect of the whole process of policy on village management. Rural development during this time with the centralistic system and top down by many circles is seen as a system that has created failure and dependence for the community. Implementation so far exploits public resources that have discredited the community, especially the village community. Various problems arise such as injustice, inequality or development gaps that lack local resource exploration space so that the presence of Village Law no 6 2014 is a nation regulation that tries to design the development of village based on local wisdom. To ensure the smooth implementation of the Village Fund in 2016, the Ministry of Rural Development, Disadvantaged Regions, and Transmigration, the Ministry of Finance and the Ministry of Home Affairs will conduct monitoring and assistance to district / municipal governments covering five important aspects: Bupati / Walikota Regulations on the procedures for the distribution and determination of the amount of Village Funds, Disbursement of Village Funds from local public accounts to village accounts, Submission of reports on realization of channeling and consolidation of Village Funds in 2015, Remaining Village Funds in 2015, and Prioritization of Village Funds Usage.

**Keywords:** Implementation, Policy, Program, Village Fund.

### **INTRODUCTION**

The problem of implementing development policies has attracted attention because experiences in both developed and developing countries show a variety of factors ranging from simple to complex, such as lack of resources, organizational structure, and inter-organizational coordination, organizational commitment, political attitudes which are less amenable to the problem of weather that can lead to or cause the failure or lack of success of a program compared to what is actually received by the community. Often discrepancies between what was decided and what was done (Meter & Horn, 1975, Abdullah, 1988).

Review the implementation of the implementation of Law no. 6 Year 2014 on the Village is for the village to obtain a definite funding source to be managed properly by the village government with the community to build the village, especially the administration and public services, the implementation of facilities and infrastructure development that can open employment of villagers and the empowerment of village communities villages are not left behind from various aspects of life such as education, skills, health and employment. But until now these hopes and targets are still a dream and only good on paper, even if there is still very minimal realization.

The village funding is directly from the center followed by implementation guidance issued by the Ministry of Home Affairs and the Ministry of Village (PDPT) each year based on a priority system directed to improving governance and public services, improving development and employment and enhancing community development and empowerment (Nahrudin, 2014). It is expected that with the government policy by providing village funds to finance the various needs of village communities in accordance with Law No. 6 of 2014 on the Village can be done well.

Astuty & Fanida Research (2013), recommends implementing the management of ADDs (Allocation of village funds) based on the existing rules in their entirety without any requirements being missed. Nahrudin's (2014) study shows that the control dimension is still quite good and needs to be optimized to support the accountability of village fund management. Then Fajri Research (2015), the implementation of the village fund allocation program still found the problem that is in the large number of percentage which slightly exceeds that specified other than it found the program when planning is not listed in the RPD but in the financial realization listed. It is expected that the village government should pay attention to the classification of the program so that it does not happen again.

## **POLICY IMPLEMENTATION STUDY**

In the United States and Western European countries, implementation studies have evolved over the past few decades. In Nugroho (2015), several opinions about the history of the development of new implementation studies began around the 1970s when developments in policy studies were shifting from focus to the front end of the policy process: the (political) decision to focus on the stage post decision. The work which was considered to be the beginning of the implementation study period was Pressman and Wildavsky's "Implementation" in 1973. Their paper discusses the implementation of the urban economic development program in Aucland USA, by interviewing implementing actors and reviewing policy documents to find out what is wrong . The result is a rational perspective approach with a Top-down viewpoint model. The growth of a rational perspective model as an early milestone of implementation studies is very reasonable given the need for the moment is to answer the question of why many policies fail when implemented and how to produce an implementation formula that has a low failure rate. Events and activities occurring after the process of ratification of state policies both involve efforts to administer them as well as businesses that have a particular impact on society or events. Mazmanian and Sabatier (Wahab, 2016). Therefore the theoretical framework used to examine the problems of implementation of development programs is based on the various thoughts and concepts developed in the study of development administration and especially in implementation studies.

The implementation of the program is not merely the elaboration of political decisions into routine procedures through bureaucratic channels, but more than that, it deals with issues of conflict, decisions and who gets what from policy, the implementation of policy programs is an important aspect of overall policy process. (Wisakti, 2008).

In line with what was stated by the experts above (Winarno, 2005) argued that a policy program will only be the elite records only if the program is not implemented. This means that the implementation of the policy is a follow-up of a program or policy, therefore a policy program that has been taken as an alternative problem solving must be implemented well for the purpose can be achieved.

The results of different thinking as mentioned above arise the question of how to implement in developing countries with many differences both descriptive and in the form of causality models of causal relations between implementation performance and the variables that influence it. And so far, from developed countries coming up with less innovative ideas, implementation studies have grown from various research outcomes on implementation practices in different eras, and with different focus of attention. (Gogin et.al, 1990; Purwanto & Sulistyastuti, 2012) distinguishes 3 different generations in the implementation studies: (1) Generation I (1970-1975), Generation using Case Study: The first generation, developed in the 1970s, understands implementation as a discourse between policy and its implementation; (2) Generation II (1975-1980) Building Model: This second generation developed in the 1980s believes that policy implementation is a top-down process, because of the bureaucratic hierarchy structure or we might call it a top-down executing perspective and including the theory or adherents of the top down implementation model of Mazmanian and Sabatier (1980), Nakamura and Smallwood (1980), Edwar III (1980) and Grindel (1980); (3) Generation III (1980) More Scientific Approach: The third generation was developed in the 1990s by Malcolm L. Goggin (1990) which promotes the idea that behavior as a variable of policy implementation determines the success and failure of policy implementation. This approach looks close to behavioral theory. Other thinkers trying to develop the same idea are Ingram (1990) and Denise Scheberle (1997).

## VILLAGE DEVELOPMENT POLICY

There is a main reference in discussing the development of the village of the writer is the Law NO 6 year 2014 about the Village which is a formal policy instrument of development of the nation that puts the village as a community of Indonesian society that must be empowered in order to achieve independence and community welfare. Dengan law is a policy space which gives village authorities the authority to explore their local potential for community development both personally and collectively.

The development of the nation during this time with the centralistic system and top down by many circles is seen as a system that has menciptsksn failure and dependence for the community. Implementation so far exploits public resources that have discredited the community, especially the village community. Various problems arise such as injustice, inequality or development gaps that lack local resource exploration space so that the presence of Village Law no 6 2014 is a nation regulation that tries to design the development of village based on local wisdom.

For that village development as Law No. 6 of 2014 about the village according to Tri Nugroho in the explanation of the lecture material explains there are a number of development paradigms contained in the Act are: Recognition or recognition of the right of village origin, Subsidiartitas, Diversity is not uniformity, Togetherness, Kegotongredongan, Kinship, Musawarah, democracy, independence, Participation, Equality, Empowerment, and Sustainability. Currently the regulation on the Village has been specially regulated, the issuance of Law No. 6 of 2014 concerning the Village confirms the Village is no longer a local state government but the Village as a community government, hybrid between self governing community and local self government. Sejumlah this paradigm becomes the essence of the spirit of village development in the Act the. It is hoped that the Village Law becomes a formal legal set of rules that recognizes and authorizes the village to organize and maintain its household based on the village's right of origin and to accommodate its multicullinist potential locally. Thus the development of the village is also expected to

provide a new aura of village development that is more participative and accommodative in achieving independence and social welfare amid the experience of injustice, inequality and gap in the history of nation development, especially in the relationship between village and supra village government.

Therefore, the Village Law No. 6 of 2014 is a form of recognition that legitimates the position and position of the village and its community based on its rights as well as encouraging village change as an identity towards progress. Nevertheless the presence of village law on one side becomes a hope but on the other hand becomes a challenge that must be built in a collaborative synergy between elements of society to achieve the vision and mission of independence and community welfare. Departing from the brief description tersbut above, Village law no 6 2014 has a number of prospects that are inspirational enough as well as reflective in answer the dream of vision and mission both diranah conceptual and practical implementation.

In addition to the above, other things that need attention in the application of village laws are the readiness of local government and the village itself. The question then is what needs to be prepared in the implementation of this village legislation? The answer is at least two things to smooth the implementation of village legislation. First, the availability of a number of regulations at the local government level that will be the reference for the village in preparing the village development planning. Second, the readiness of the village itself, such as planning village development through the Village Medium Term Development Plan (RPJM), Village Government Work Plan (RKP), and Budget and Revenue Expenditure (APB) Desa. It should be noted that the village makes a plan (activity name) in accordance with the nomenclature listed in the Annex of the Minister of Domestic Affairs Regulation Number 13 Year 2006 regarding the Distribution of Village Funds.

Regarding the rules at the local government level, it takes at least seven regulations (Regent / Regions). The seven rules are (1) rules on the authority of the Village; (2) rules on village development planning; (3) rules on the management of village finances; (4) rules on allocation of Village Fund Allocation (ADD); (5) rules on the amount of Profit Sharing (BHP) / Profit Sharing (BHR); (6) rules on the management of the Village Fund (DD) sourced from APBN; and (7) rules on Fixed Income (SILTAP). Some of these rules should be based on the Minister of Home Affairs regulation (Permendagri) as stipulated in the Village Law and PP 43 of 2014. However, since the preparation of village development planning should be completed in December 2014, the local government can take another way, already has a description of the reference in preparing the RPJMDesa, RKPDesa, and APBDesa. With this limited time, all officials and related institutions, especially the Regent and the Office of PMD and related intansi must proactive or pick up the ball to prepare everything so that the program is expected to be done on time can be realized.

## **VILLAGE FUND PROGRAM POLICY**

In Government Regulation No. 60 of 2014 on Village Funds are funds sourced from the State Budget (APBN) intended for villages that are transferred to the regions through the district and municipal budget (APBD) and are used to finance the implementation of government and community service, the implementation of development and job opening for the community, community development, and community empowerment according to the needs of the community as the mandate of Law no. 6 Year 2014 on Village and Government Regulation No. 43 of 2014 on the Implementation of Law no. Year 2014 on the Implementation of Law

No. 6 Year 2014 on the Village and all forms perubahannya. Therefore, the Village Fund should not be used at random or for activities that are not beneficial to village development. The Village Fund must be in line with or aligned with the RPJMDes and RKPDes. In Permendes Number 5 Year 2015 stated that the priority of the use of Village Fund for Village development must meet four main priorities. The four main priorities for the use of the Village Fund are; fulfillment of basic needs, development of village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and environment, in accordance with Permendes, Development of Disadvantaged Areas and the Outermost, Number 5 Year 2015 on Stipulation of Village Development Priorities.

In order to fulfill basic needs, the priority of the use of the Village Fund is; development of village health posts and Polindes, management and guidance of Posyandu, development and management of early childhood education. The use of Village Funds for priority use of Village Facility and Infrastructure should support the leading sector development targets, set forth in the 2015-2019 National Medium Term Development Plan (RPJMN) 2015 and the Government Work Plan (RKP) annually, prioritized. Targeted priorities are supporting food sovereignty, supporting energy sovereignty, supporting maritime and maritime development; and support tourism and industry. For facilities and infrastructure based on the condition and potential of the village, which is in line with the achievement of targets in RPJM Desa and RKPDesa each year, which may include: Village Fund for Infrastructure Development, among others; construction and maintenance of village roads, construction and maintenance of farm roads, development and maintenance of village embungs, development of new and renewable energy, development and maintenance of environmental sanitation.

Furthermore, for the development and management of clean water of village scale, development and maintenance of tertiary irrigation, development and maintenance as well as channel management for aquaculture, and development of production facilities and infrastructure in the village. The use of village funds should also be prioritized for the empowerment of village communities, especially for poverty reduction and increased access to economic resources.

The use of village funds for community empowerment should be able to improve the quality of village planning processes, support economic activities both developed by BUMDes or other village community groups, establishing and enhancing the capacity of village community empowerment cadres. The use of village funds should be able to improve organizing through the establishment and facilitation of legal or lawyers to provide legal assistance to villagers, health promotion and clean and healthy life movements, support for village activities and community management of village forests and community forests, and capacity building community groups and others according to the needs of the community.

Prior to the explanation of village building, it is necessary to state the definition of the village, ie the village is or is called another name is a legal community unity that has the boundaries of the territory authorized to organize and manage the interests of the local community, based on local origins and customs that are recognized and respected in the governance system The Unitary State of the Republic of Indonesia. (Law No. 6 Year 2014 on the Village).

Building Indonesia from the village as an effort to build Indonesia into a big, strong and powerful country should start from the village because the majority of Indonesians live in the

blood-rural areas. Therefore it is important to build Indonesia starting from the village of 74,093 villages and 8,309 urban villages (Badan Pusat Statistik Republik Indonesia, 2015). Building the Village as one of Nawacita program priorities that proclaimed President Jokowi-JK for more prosperous and independent village has now begun to appear increasingly vigorous programs directed to the village, among others, the provision of village funds according to Law no. 6 Year 2014 on the first Village held since the implementation of village development that started in Pelita III around 1977.

Rebuilding a village is derived from the word wake up village which means to rise up, to stand up, to raise or establish or to build a building, to foster and improve in this village. Building in the economic context means economic development implemented in Indonesia to improve people's welfare. Thus it can be said that building a village is to change the structure of a society based on its own capabilities which requires 5 activities, namely (1) production and job creation; (2) increase in the use; (3) increase the useful savings; (4) occurs (5) technological change. Technological changes will in turn have a positive impact on increased production and employment (Sumodiningrat, 2016).

According to Government Regulation No. 8 of 2016, Article 16 states that the Village Fund in 2016 will be gradually channeled by the government through the State General Treasury Account (RKUN) to the district / municipal government through the Regional General Treasury Account (RKUD). Then the local government of regency / municipality also makes distribution to the village through the Village Cash Account (RKD). Village Fund Disbursement from RKUN to RKUD can only be implemented if the local government of the regency / municipality has submitted the following documents: (1) regional regulation on APBD 2016; (2) of the Regents / Mayors Regulations on the procedures for the distribution and determination of the details of the Village Fund; and (3) Report on realization of distribution and consolidation of the use of Village Funds in 2015.

While the distribution of Village Fund from RKUD to RKD also only done if the village government has submitted the documents as follows: (1) Village Regulation about APB Desa 2016; and (2) Report on the realization of the use of Village Funds in 2015. To ensure the smooth implementation of the Village Fund in 2016, the Ministry of Rural Development, Disadvantaged Regions, and Transmigration, the Ministry of Finance and the Ministry of Home Affairs will undertake monitoring and assistance to district / municipal governments covering five important aspects: (1) Issuance of Regents / Mayors Regulations on the procedures for the distribution and determination of the amount of Village Funds; (2) Distribution of Village Funds from RKUD to RKD; (3) Submission of reports on realization of channeling and consolidation of Village Funds in 2015; (4) Remnants of Village Funds in 2015; and (5) Prioritization of Village Funds Usage.

To support the socialization and to strengthen the monitoring of the Village Fund, the Village Ministry, the Development of Underdeveloped Regions, and Transmigration have formed the Village Task Force. The Task Force will also help identify problems that clog up the Village Fund allocation. Village as one component in the APBN which is the obligation of the Central Government to allocate the budget transfer to the Village in the APBN as a form of recognition and appreciation of the State to the Village. The priority of DD usage is regulated through the Regulation of the Minister of Village, Development of Underdeveloped Regions, and Transmigration of the Republic of Indonesia.

The amount of funds transferred to the regions during 2015, 2016 and 2017 as village funds is: Year 2015 of Rp. 20.7 trillion, Year 2016 of Rp. 40 trillion, and Year 2017 of Rp. 60 trillion. Based on the above data, the realization of village funds in 2015 is only 3% outside the transfer funds to the region or about Rp. 20.7 trillion, and increased by 6% or Rp. 40 trillion and in 2017 to 10 percent or Rp. 60 trillion from the state budget. The Village Fund is a fund sourced from the State Revenue and Expenditure Budget for the Village and Desa Adat which is transferred through the District's Revenue and Expenditure Budget and is used to finance the administration of government, development, and community empowerment, and community. The important focus of this channeling of funds is more related to the implementation of the Village Funds allocation in order to be as perfect as the initiators' ideas.

The initial Scenario of the Village Fund is provided by replacing the government program that was formerly called PNPM, but with the enactment of this Village Fund, it can close the opportunity of some foreign parties to channel funds to regions in Indonesia with programs that may actually be the trigger of regional development in accordance with the mandate Law No. 6 of 2014 on Villages, the Government allocates Village Funds, through the transfer mechanism to the Regencies / Municipalities. Based on the allocation of funds, each district / city allocated to each village based on the number of villages with respect to population (30%), total area (20%), and poverty rate (50%). The result of the calculation is also adjusted to the geographical difficulty of each village. The budget allocation as mentioned above is sourced from the Central Expenditure by streamlining the village-based programs equally and equitably. The amount of the allocation of direct allocation to the village shall be determined 10% (ten percent) from and outside the Transfer Fund to the Regions gradually from the APBN directly to the Regional General Treasury, which subsequently to the Village Cash, as follows; The amount of village funds in accordance with the data released by the Minister of Finance shows that the Village Fund in 2015 is only about 3% of the amount of funds transferred to the region reaching Rp 600 T and increased to 6% in 2016 and about 8% in 2017. Meanwhile, in accordance with the legislation of Government Regulation No.60 of 2014 on Village Funds sourced from the state budget set at 10% of the amount of funds transfer to the region.

Data from the Ministry of Finance known to APBN 2015 Village Fund proposed for only Rp. 10.0 trillion and set at Rp. 9,1 trilun and in APBN-P increased more 100% that is equal to Rp. 20.7 trillion according to realization in the table. And the realization of village funds or implementation in Jenepono Regency in 2015 then each village only received approximately Rp. 300 million received gradually. The Village Fund Year 2016 village funds increased almost 100% or doubled when compared to the year 2015 reaching Rp. 40.7 trillion and in 2017 the State has allocated Rp 60 trillion of village funds that can be used for four large designations tailored to the immediate needs of each village. The official site kemendes.go.id mentions, first phase of disbursement in 2017 planned in March with a larger amount. Pak Mendes PDTT said that "The first allocation, for the backward village, please continue the infrastructure. The second allotment, basic social services such as access to clean water, sanitation, electricity, and early childhood education. Third, economic development for Village Owned Enterprises (BUMDes). Fourth, empowerment and training. However, in fact the disbursement of the first phase of village funding is at the beginning of July 2017 of 60% and the rest in phase II on December 23, 2017 so that the activity was forced to retreat to 2018.

It is worth mentioning that every year there are priority programs set by the Ministry of Village, Development of Disadvantaged Regions and Transmigration. In 2016, village funds are prioritized for the development of village infrastructure, such as roads, irrigation, clean water facilities, the welfare of the village community because it has an impact on empowering the Human Resources (SDM) and Natural Resources (SDA) of each village, namely the existence of three main issues of the village fund priority program. First, the main use of village funds is for community empowerment. That is, increased human capabilities should be a top priority. Village funds must be used to improve the quality of human resources education, improve the character and competence to create better welfare opportunities in the future, and maintain the health of the people. Second, village funds are used to initiate the creation of village economic barns, such as social, cultural, tourism, historical, and other resources that can be converted into a source of economic power. Third, village development should still be accompanied by improvements in the prevailing social values in the regions. Much of the government's success and progress are not accompanied by social harmony. Therefore, social, cultural, and religious values should not be undermined by the acceleration of village development.

In order to build accountability of village financial management especially related to the Village Fund, the need for joint commitment and intensive supervision of the stakeholders especially the inspectorate should be diligent in monitoring the use of village funds. In order for the Village Head and its equipment to manage the village's knowledge in an accountable manner, it is necessary to prepare some of the following Integrity from village head and village apparatus.

Integrity is the first thing that the village head and village apparatus should possess. If it has good integrity, the village head and village apparatus will view village finances as a mandate that must be managed as well as possible for the welfare of the villagers. Thus, village heads and village apparatus have no thought to misuse village funds to enrich themselves and their families. In addition to integrity, an important position in village financial management, the village treasurer must also have the courage to 'refuse' the superior's orders (village head) if required to commit budgetary aberrations. With integrity, the village head and village apparatus have independent self-monitoring (self-monitoring) supervision that will continuously provide support for individual officials or individuals to run the mandate properly.

## **VILLAGE FUND GOVERNANCE**

It must be in place for the accountable management of village finance to be a simple but robust financial management system and a transparency of financial management at the village level. Related to the financial system, a financial management system that has been developed by the government in the Minister of Home Affairs Regulation No. 113 of 2014 on Village Finance Management for Implementation of Law No. 6 of 2014 on the Village needs to stipulate the Regulation of the Minister of Home Affairs concerning Guidelines on Village Financial Management .

When compared with the previous system (Ministerial Regulation No. 37 of 2007), the new system is simpler so it is expected to be easier to be implemented by village heads and village apparatuses with diverse capacities. In order for village financial management to be accountable, a competent manager is required. In this case, training and assistance to the village head and village apparatus is mandatory, especially by the kecamatan and district



teams. It should be realized together that capacity building is a process that takes time. If it is linked between capacity and the amount of funds that villagers have rights to manage, then there is a trade off to be done. The principle of prudence (prudent) needs to be implemented by the District which has the authority to disburse the funds that are the right of the village. If the capacity of human resources is not sufficient, then better funds disbursed below the value of the right of the village while the district provides an understanding to the village concerned why the funds cannot be liquid. It could be that the village will protest to the district because they feel that their rights have not been met. However, it is seen as safer to prevent any funding irregularities that might occur that would waste energy to improve.

One of the safety valves to prevent fund irregularities is surveillance by citizens. Therefore, if the condition of the residents tends to be ignorant and does not yet have a caring and critical attitude to oversee the management of the Revenue Expenditure Budget (APBDes), the Kabupaten needs to have special activities to increase the participation of the citizens in conducting the supervision. In order for the accountability of village financial management to be realized, the district government needs to take the initiative to make the necessary efforts to allocate the Village Funds already budgeted by the center to be truly realized. Do not let the opportunity of the village to get a bigger fund can not be used as it should be because the district or sub-district government is not optimal to run its role so that the village fund program is only enjoyed by a group or not beneficial till once village condition and society is not progressing or remain helpless.

### **PRIORITY FOR THE USE OF VILLAGE FUNDS**

Based on the Village Minister's Regulation, Development of Underdeveloped Regions, and Transmigration No. 21 of 2015 on Prioritizing the Use of Village Funds, the village funds in 2016 are used to finance the implementation of local village-level programs and activities in the area of Village Development and Village Community Empowerment. "According to Permendes No 21 of 2015 on the first priority of the use of village funds, the priority is to build infrastructure such as roads, irrigation, simple bridges and talud, and health and education should also be prioritized, including integrated service post and Early Childhood Education If village infrastructure and facilities are good, village funds can be used to empower villagers, such as the development of Village Owned Enterprises (BUM Desa), the establishment of Village Community Empowerment Cadres (KPMD), and capacity building of Community Learning Spaces in the Village center.) In the realization, the community is entitled to independently determine the use of village funds in accordance with village meetings (Musdes) as set forth in Law No. 6 of 2014 on the Village. Overall, the Village Funds set in the 2016 APBN are Rp 46.9 trillion. The Village Fund is channeled in two stages of the period, ie in March and August. The distribution of these two stages is carried out in accordance with the issuance of Minister of Finance Regulation No. 49 / PMK.07 / 2016 on the Procedure of Appropriation, Distribution, Use, Monitoring and Evaluation of Village Funds. The legal umbrella is derived from Government Regulation (PP) Number 8 Year 2016 regarding the Second Amendment to Government Regulation Number 60 Year 2014 on Village Funds Sourced from State Budget (APBN).

### **APPROPRIATE VILLAGE FUND DISBURSEMENT MECHANISM**

GR No. 8 of 2016 article 16 states that the Village Fund 2016 will be channeled gradually by the government through the State General Treasury Account (RKUN) to the local government of the district through the Regional General Treasury Account (RKUD). Then

the local government of regency / municipality also makes distribution to the village through the Village Cash Account (RKD).

Distribution of Village Funds from RKUN to RKUD can only be implemented if local governments have submitted the following documents: (1) local regulations on APBD 2016; (2) Bupati / Walikota Regulations on the procedures for the distribution and determination of Village Fund details; and (3) Report on realization of the distribution and consolidation of the use of Village Funds in 2015. While the distribution of Village Funds from RKUD to RKD is also only done if the village government has submitted the following documents: (1) Village Regulation on Village APB 2016 and (2) Report the realization of the use of the Village Fund in 2015.

To ensure the smooth implementation of the Village Fund in 2016, the Ministry of Rural Development, Disadvantaged Regions, and Transmigration, the Ministry of Finance and the Ministry of Home Affairs will undertake monitoring and assistance to district / municipal governments covering five important aspects: Distribution of Village Funds from RKUD to RKD, submission of reports on realization of channeling and consolidation of Village Funds by 2015, remaining of Village Funds in 2015, and Determination of Priority of Village Funds Usage.

To support the socialization and to strengthen the monitoring of the Village Funds, the Village Ministries, the Development of Disadvantaged Regions, and Transmigration have formed the Village Task Force. The Task Force will also help identify problems that clog up the Village Fund allocation. In addition, Kemendesa PDTT also open space for people who want to submit complaints of Village Fund abuse by calling Call Center 1500040. <https://kominform.go.id/prioritas-penggunaan-dana-desa-2016>, downloaded on December 5, 2016. New innovations in the 2016 Village Fund use arrangements are about village typology and progress of village progress. The village typology is based on: (1) village kinship ie genealogical village, territorial village and mixed villages; (2) stretch of coastal / lowland / valley village, upland village, and hill/mountain villages; (3) spread, circle, gather, lengthen (4) livelihoods: agriculture, fishermen, industry, services; and (5) developmental level of Village progress: underdeveloped, developed and developed.

Furthermore, the level of progress of the Village is based on the Village Development Index (IDM) established by the Village Ministry, which includes: (1) Underdeveloped and / or Very Disadvantaged Villages, prioritizing community empowerment activities oriented towards opening new employment or business, preparation of infrastructure for the implementation of work and efforts of citizens or communities from production to product marketing, and the fulfillment of the needs or access of village and inter-village life so that there can be interactions to work together for the sake of the village progress; (2) Village developing, prioritizing community empowerment aims to increase the quantity and quality of work and / or production processes to product marketing, as well as the fulfillment of the need or access to capital / financial facilities that will be able to develop the potential or resources of the village; (3) Developed and / or independent villages, develop visionary community empowerment activities deng makes the village as a granary of economy or people's capital where the village can support themselves or have economic sovereignty, and able to develop the potential or economic resources or human and village capital in a sustainable manner.

## CONCLUSION

The initial Scenario of the Village Fund is provided by replacing the government program that was formerly called PNPM, but with the enactment of this Village Fund, it can close the opportunity of some foreign parties to channel funds to regions in Indonesia with programs that may actually be the trigger of regional development in accordance with the mandate Law Number 6 Year 2014 on the Village. In order for village financial management to be accountable, a competent manager is required. In this case, training and assistance to the village head and village apparatus is mandatory, especially by the kecamatan and district teams. It should be realized together that capacity building is a process that takes time. If it is linked between capacity and the amount of funds that villagers have rights to manage, then there is a trade off to be done. The principle of prudence (prudent) needs to be implemented by the District which has the authority to disburse the funds that are the right of the village. To ensure the smooth implementation of the Village Fund in 2016, the Ministry of Rural Development, Disadvantaged Regions, and Transmigration, the Ministry of Finance and the Ministry of Home Affairs will conduct monitoring and assistance to district / municipal governments covering five important aspects: Bupati / Walikota Regulations on the procedures for the distribution and determination of the amount of Village Funds, Disbursement of Village Funds from Regional Accounts to Village Accounts, Submission of Realization Report of the distribution and consolidation of Village Funds in 2015, Remaining Village Funds in 2015, and Prioritization of Village Funds Usage.

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