



(RESEARCH ARTICLE)



## Village fund management to attain a village development strategy and policy orientation in Watopute, Muna

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### Abstract

The research confers an analysis of fund village management to attain village development strategy and policy orientation in Watopute, Muna. Data collection techniques were observation, interview, and documentation study. The data analysis technique was descriptive-qualitative. Data gathered from interviewing informants were examined and connected to documentation and observation-based evidence until we acquired the information leading us to the research objective. The results demonstrated that village fund management, covering the activities of planning, budgeting, administrating, reporting, and monitoring, had been carried out by the Matarawa village government. The Matarawa village government had technically complied with Permendagri Number 20/2018, that (1) Village fund management plan is included in the APBDesa and (2) APBDesa planning shall accord with RKPDesa of the year concerned. The APBDesa plan indicated the compliance. Accordingly, financial management implementation in Matarawa had technically adhered to Permendagri Number 20/2018. It was attested to by village financial management through the village cash account disbursed through checks.

**Keywords:** Village Fund; Village Fund Management; Village Development Strategy; Policy Orientation Attainment

### 1. Introduction

Village Law has placed village as the key to community well-being development and improvement. Village is granted authority and adequate fund resources to sufficiently manage its potencies to improve the community economy and well-being. Law concerning village management has had four amendments, i.e., Law Number 22 of 1999 concerning Local Government, Law Number 32 of 2004 on Local Government, Law Number 23 of 2014 concerning Local Government, and Law Number 6 of 2014 concerning Village. Law Number 6 of 2014 concerning Village Article 1 Paragraph 1 states, "Village shall be village and traditional village or as referred to by other names, hereinafter referred to as Village, shall be a unit of community that has boundaries with the authority to regulate and manage the affairs of government, interests of the local communities based on the community's initiatives, right of origin, and/or traditional rights recognized and respected in the system of government of the Republic of Indonesia."

After the issuance of Law Number 6 of 2014 concerning Village, the central government, local governments, and regency/city governments can make a village arrangement. The arrangement, as mentioned in Law Number 6 of 2014 concerning Village Article 1, shall be based on the village government development level evaluation in accordance with legislation. It aims to manifest an effective village government implementation, accelerate village community well-being improvement, accelerate public service quality improvement, augment village governance quality, and elevate village competitiveness as mentioned in Law Number 6 of 2014 concerning Village Article 7 Paragraph 3.

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Village Fund assistance programs in Matarawa, Watopute, Muna are aimed at sustaining village development programs improving the community's quality of life. The legal base of the allocation of balancing funds to villages is Law Number 6 of 2014 Article 72 Paragraph (4). Any violation concerned shall be imposed a strict sanction as mentioned in Article 72 Paragraph (6), in which the government may postpone or deduct the amount of balancing fund allocation after deducted with the special fund allocation. Government Regulation Number 43/2014, revised to Government Regulation No. 47/2015 concerning the Implementation of Law Number 6 of 2014 concerning Village Article 96 Paragraph (3) states that DD allocation shall be based on the considerations of the number of populations, poverty levels, areas, and geographical barrier levels. In terms of village fund budget allocation in Muna, especially Matarawa, Watopute, the Muna regency government has issued technical guidelines concerning the distribution and the amount of the budget ceiling for each village through Minister of Village, Development of Disadvantaged Regions, and Transmigration Regulation Number 6/2015 concerning Organization and Work Procedure of the Ministry of Village, Development of Disadvantaged Regions, and Transmigration (State Gazette of the Republic of Indonesia of 2015 Number 463) as amended by Minister of Village, Development of Disadvantaged Regions, and Transmigration Regulation Number 22/2018 concerning Amendments of Minister of Village, Development of Underdeveloped Regions, and Transmigration Regulation Number 6/2015 concerning Organization and Work Procedure of the Ministry of Village, Development of Underdeveloped Regions, and Transmigration (State Gazette of the Republic of Indonesia of 2018 Number 1915).

Village Fund is the fund from the State Budget for villages and transferred through the Regency/City Budget and used to finance governance implementation, development implementation, community building, and community empowerment. Direct Village Fund Assistance is the direct fund assistance allocation for the village government to improve community service facilities and village institutions and infrastructures needed by the community, the use and management administration of which are the responsibilities of the village head. It serves as stimulant assistance or a stimulant fund to boost and finance village government programs also supported by the community's voluntary participation in implementing governance and community empowerment. Balancing Funds through Village Funds should realize village well-being. And yet, albeit obliged to include Village Funds in APBD, many regions do not comply. As such, village empowerment and autonomy should be encouraged.

Building on my preliminary observation, as regards Village Fund management, several villages in Watopute (Matarawa, Lakapodo, and Wakadia) confronted issues regarding resource constraints. For instance, most Matarawa village apparatuses had not taken tertiary education. Community education levels in the village were low, in which most of the community were only senior-high-school graduates, even some of them did not complete their secondary education. There were only 24 and 44 with a diploma and bachelor's degrees, respectively. Village Funds in Matarawa were only distributed for goods procurement for environmental cleaning, public facilities, e.g., land mowers, family WCs, cow seeds, farming roads, and insert houses for each neighborhood unit (RT In Village Fund allocation in Matarawa, I did not find any physical development as in Lakapodo and Wakadia which built markets, farming roads, kindergartens, volleyball fields, drainage, PAMSIMAS and repairing deckers, mosques, and clean water facilities.

Predicated by the phenomena, Matarawa, associated with its Village Fund management, did not perform well in accordance with Village Fund objectives. Several priorities of Village Fund management in village development, such as the development and maintenance of village infrastructures, education and culture facilities and infrastructures, and economic/productive economic business facilities and infrastructures, e.g., village markets, were still neglected, not to mention other priorities attributed to community building, such as community institution building, harmony building, order, and peace implementation for religious communities, sports facility and infrastructure procurement, cultural institution building, community art, social, and cultural building, and other activities.

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## 2. Method

The method was descriptive-qualitative. Primary data collected were in the forms of informants' statements or arguments about Village Fund management, composed of planning, implementing, and monitoring and data on village fund contributions to 1) poverty alleviation, 2) village infrastructure development, 3) community empowerment, and 4) village status promotion. Data collection was carried out through observation and interviews with informants. The data analysis technique was descriptive with a qualitative approach. Three steps of data analysis in qualitative research were data reduction, data presentation, and conclusion drawing (Miles and Huberman in Berg, 2017:40).

### 3. Results

#### 3.1. Village Fund Management in Matarawa, Watopute, Muna

##### 3.1.1. Village Fund Management Planning

Village Fund management planning in Matarawa, Watopute had complied with the applicable stipulation, in which the planning began with the formation of an implementing team, and planning was conducted using a participation model in Musrebang activities. The implementing team comprised the village head as the responsible party for the activity operationalization, the village secretary as the responsible party for administrative affairs (PJAK), and the village treasurer as the responsible party for financial affairs (KUK) assisted by other community institutions.

In the Village Fund management planning, the Matarawa village government, Watopute instructed each RK and the community to hold a meeting, the results of which should be delivered in the Village Fund management planning meeting or Village Musrebang. Planning was necessary to predict program outcomes. Planning went well if engendering clear direction and guidance the community could refer to carry out activities. It should provide accurate information about how to coordinate works effectively.

Informants argued that Village Fund management, in terms of the planning aspect, had been implemented. It was commensurate with my field research. Planning the use of Village Fund commenced with the making of RPJMDes (the Village Medium-Term Development Plan), i.e., a six-year development plan in accordance with the ascendancy period of a village head for one ascendancy period. RPJMDes contained visions and missions, village development policy orientation, activity plans embracing village governance implementation, village development implementation, village community building, and community empowerment activities conducted by the village government. It should take future happenings into account and be able to address all possibilities.

The step ensuring RPJMDes making was holding a sub-village level meeting. The step was crucial to acquire lower-level meeting results, and sub-village heads should participate in it to hear community opinions or share information about what the community needs and deliver the results in village-level Musrebang. The implementation of village-level Musrebang should engage some paramount elements, namely village apparatuses, sub-village heads, and all stakeholders concerned in making work plans. They had the right to express remarks which might indicate any pitfalls or other stances the village head and village apparatuses should respond to and jointly look for the best solution referring to RPJMDes.

##### 3.1.2. Implementation of Village Fund Management in Matarawa, Watopute, Muna

Village Fund management in Matarawa encompassed controlling, managing, and implementing the village budget for physical and non-physical development, from its implementation to evaluation, for the Matarawa community well-being, allowing them to grow and develop evenly and in accordance with the government programs and applicable regulations. In so doing, Village Fund budgeted and acquired by Matarawa, constituting the village head's responsibilities for the community, should be managed following its mandatory steps to assess its efficacy, which was the extent to which the results achieved could meet community complacency and needs.

Based on the interview results, Village Fund management should be built on budget transparency, accountability, participation, and discipline principles. Village Fund in Matarawa had been managed in accordance with Permendagri Number 20/2018. Additionally, the Matarawa village government, in managing and driving human resources and Village Fund, had been in accordance with the plan and timeline.

Meanwhile, the revenue budget in Wakadia was IDR1,388,143,208.00 (one billion three hundred and eighty-eight million one hundred and forty-three thousand two hundred and eight Rupiahs) with a total expenditure, consisting of five programs, of IDR1,388,143,208.00 (one billion three hundred and eighty-eight million one hundred and forty-three thousand two hundred and eight Rupiahs). The revenue budget in Lakapodo was IDR1,387,208,371.00 (one million three hundred and eighty-seven million two hundred and eight thousand three hundred and seventy-one Rupiahs) with a total expenditure, made up of five programs, of IDR1,387,208,371.00 (one million three hundred and eighty-seven million two hundred and eight thousand three hundred and seventy-one Rupiahs). The revenue budget in Matarawa was IDR1,222,654,687.00 (one billion two hundred and twenty-two million six hundred and fifty-four thousand eight hundred and eighty-seven Rupiahs), with a total expenditure, composed of five programs, of IDR1,222,654,687.00 (one billion two hundred and twenty-two million six hundred and fifty-four thousand eight hundred and eighty-seven Rupiahs).

In terms of the use proportion of Village Fund budget, as mentioned in the Minister of Village Regulation Number 7/2020, 70% was allocated four times to finance basic need programs, empowerment programs, development programs, and village government implementation fields. The details of each program might vary contingent on the individual needs of each village, but the program should refer to the five fields. In addition, the use proportion of Village Fund for each field was dissimilar and contingent upon the government policy and conditions of each village. 30% were deployed to finance the operational needs of employees, honorariums for village heads and apparatuses, village operating costs, and other costs resulting from village government activities. Besides, to enhance accountability, transparency, and clarity, in each village activity, information boards informing types of activities and the number of funds used were installed.

### *3.1.3. Evaluation/Monitoring of Village Fund Management in Matarawa, Watopute, Muna*

An evaluation/monitoring of Village Fund management was of importance to assess whether a program implementation comported with the plan, whether Village Fund was appropriately used, and whether the activity deliverables had met the plan and to formulate a concerted agenda for the ensuing-year remedy. Informants conveyed that financial progress reporting was of paramount importance to examine to what extent the program implementation funded by Village Fund had been realized. The progress reporting was done in two phases. First, periodic reporting was regular reporting of Village Fund implementation each semester or once six months. The report generated contained payment realization and Village Fund Revenue and Expenditure reports. Second, final reporting of Village Fund use, covering Fund implementation and absorption, problems confronted, and advice to finalize the final results of Village Fund use. The two reports generated were prepared by the village head, village secretary, and village treasurer.

Elements or parties responsible for evaluating the use of Village Fund were both the village government and the community as fund users. The village government should respond to all stances and recommendations from the community as Fund Village was earmarked to manifest community well-being.

## **3.2. Attainment of Village Development Strategy and Policy Orientation in Watopute, Muna**

### *3.2.1. Village Fund Contribution to Poverty Alleviation*

Law Number 6/2014 on Village stated village development aimed to escalate village community well-being, human quality of life, and poverty alleviation through basic needs, village facility and infrastructure development, local economic potency building, and sustainable use of natural and environmental resources. The Matarawa village head stated that poverty levels in Matarawa had declined. It was indicated by a declining unemployment rate, although some community members should work outside the village. The village carried out a cash direct assistance (BLT) program, the budget of which was derived from Village Fund, to alleviate poverty.

### *3.2.2. Village Fund Contribution to Village Infrastructure*

Based on the interview results, the village infrastructure development program had been well implemented and met community satisfaction because Village Fund-based development was executed congruently with the community suggestions. Furthermore, the community could perform consistent with capabilities in that Village Fund had direct and indirect effects on the community income.

### *3.2.3. Village Fund Contribution to Community Empowerment*

The term empowerment could be defined as an endeavor to fulfill individual, group, and community needs, allowing them to choose and control the environment to fulfill their desire for resources concerning their activities, social activities, and others (Mardikanto & Soebianto, 2013:28). Community empowerment was a measure to heighten the dignity and worth of the levels of the community who could not alleviate themselves from poverty and underdevelopment. In other words, it created a capable and independent community (Mardikanto & Soebianto, 2013:30).

Village Fund contribution to community empowerment was expected to emphasize pivotal components: environmental empowerment, economic empowerment, and human empowerment. However, only environmental empowerment and human empowerment were highlighted in Matarawa. Environmental empowerment was allocated for physical facility and infrastructure development to support village community mobility. Meanwhile, there were roads needing repairing and disturbing the local community activity in Watopute. Considering it, the government used Village Fund for small-scale road development. Nevertheless, it contradicted the essence of environmental empowerment as an environmental maintenance and conservation program. It would be better to carry out forestation or other environmental conservation quests to sustain the program. Moreover, human empowerment was allocated to support young generation activities

or karang taruna through sports and art equipment expenditure. Additionally, it was used to buoy PKK programs, encompassing loan-saving activities contributing to village community well-being.

Referring to the interview discussing the use of Village Fund for community empowerment, the village head did not perform well. Matarawa and Lakapodo village heads did not allocate Village Fund for community empowerment. Rather, they prioritized development. There was only cow seed procurement. Furthermore, the village heads were not well informed of the priority use of Village Fund. It was congruent with the Matarawa head village remarking that in 2018, Village Fund was mainly used to build infrastructures, especially farming business roads and insert houses. It was because of the long distance to the plantation. Meanwhile, community empowerment was progressively carried out. Village Fund contribution to village community empowerment was not perceived by the village community. That being so, the village government, in implementing programs, should apply a bottom-up approach to open opportunities for the community to get involved in digging for ideas to implement and control the programs.

#### *3.2.4. Village Fund Contribution to Village Status Promotion*

SY stated that the realization of the use of Village Fund did not have a significant effect on village status promotion. The government should make extra ventures to optimize it. It could use other potencies besides Village Fund or focus on an aspect which might act as a village strength. Additionally, village development policies should be geared towards center growth development to foster sustainable village development, maintain social, economic, and ecological resistance, and impel village and city engagement.

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## **4. Discussion**

### **4.1. Village Fund Management in Matarawa, Watopute, Muna**

#### *4.1.1. Village Fund Management Planning*

Planning was an initial stage in village fund management, as elucidated in the GR management theory. In general, it was the starter phase before carrying out the others (Terry, 2011). In Village Fund management, planning the use of Village Fund was embarked upon with making RPJMDes (Village Medium-Term Development Plans). RPJMDes was a six-year development plan consistent with the ascendancy period of a village head for one ascendancy period. RPJMDes contained visions and missions, the orientation of village development policies, activity plans encompassing village governance implementation, village development implementation, village community building, and community empowerment activities conducted by the village government. RPJMDes was made by considering the future and should combat any future contingency. It should be oriented to the community, transparent, and accountable. Most importantly, in making RPJMDes, the village head should be able to select the priority and community basic needs and defer other less-urgent ones.

The following step after RPJMDes making was holding a sub-village level meeting. The meeting was of utmost importance to acquire the meeting results and should be attended by sub-village heads, who listened to other opinions and shared information about community needs. The meeting results were delivered during village-level Musrebang. In village-level Musrebang, requisite elements, i.e., village apparatuses, village sub-heads, and all stakeholders involved in making work plans, had the right to express remarks on any issues or other remarks. The village head and apparatuses should respond to the remarks and find solutions corresponding with RPJMDes, that the foundations of a village were familiarity, mutual assistance, and togetherness in augmenting village development.

Attendance rates were imperative as physical evidence used by the village government when making an attendance list to list who was absent in the work plan-making meeting. Village Musrebang was aimed at hearing community needs which, in turn, would be mentioned in activity programs or RKPDes. Fund sources to finance all activities, such as village development, were ADD or Village Fund allocation. In the work program draft, each activity in each field was estimated for its costs based on the time, current market price, and other costs due to activity implementation. The draft made was then delivered to all village apparatuses who would hear, examine, and evaluate it as a realization of accountable Village Fund management.

The results exhibited that Village Fund management planning in three villages in Watopute as research samples was well implemented and in good agreement with RPJMDes made. In planning, Village Fund management had referred to the policies or regulations made, RPJMDes, and the priority scale as decided in the village and district-level Musrebang. It was in conforming with Aras (2018) research that fund budget use planning in Mamuju Tengah referred to RPJMDes

of each village. RPJMDes was followed up during sub-village-level Musrenbang, finished in the village-level one, and determined through RKPDes (Village Government Workplans).

#### *4.1.2. Implementation of Village Fund Management in Matarawa, Watopute, Muna*

Implementation was a seminal step after planning, including digging ideas and sub-village, village, and district-level meetings. Additionally, to elevate accountability, transparency, and clarity, all village activities would be stated on an information board informing the types of the activities and funds used. Therefore, the village community could be well informed about the activities and whether they had been implemented in correspondence with APBDes. The programs would be sectioned into some heads of affairs (kaur), namely the head of planning affairs, the head of financial affairs, and the head of public affairs. The head of planning affairs was assigned to assist the village secretary in managing planning administrative services supporting governance task implementation, and the head of financial affairs was responsible for managing financial administration, income source and expense administration, financial administration verification, and administration of village head, village apparatus, BPD, and other village governance institution income. The head of public affairs should assist the village secretary in managing the village government administration. The three heads of affairs were responsible for the success of Village Fund management implementation.

Implementation was a phase where elements, which were the director, staff, and stakeholders, jointly worked and attained common goals and targets. Implementation was related to activities which made organization members work effectively to realize the target determined (Rifai, 2016). In an implementation, the manager or director set the target, developed a plan or program to achieve it, and designed and developed an organization which could run the program successfully (Kotler, 2012). A distinct target required a distinct organization to attain it.

#### *4.1.3. Evaluation/Monitoring of Village Fund Management in Matarawa, Watopute, Muna*

Evaluation/monitoring of Village Fund management was seminal to assess whether a program was implemented in keeping with the plan, whether Village Fund was appropriately used, and whether the activities done had achieved the results as planned and to formulate a shared agenda for the next year's improvement. Evaluation of Village Fund management was initiated by the Village Consultative Body (BPD) monitoring activities implemented by the village government. The village government, BPD, and the community reviewed whether activities had been implemented in line with the plan. They assessed activity implementation deliverables, problems, and challenges. The government and the community investigated the problem causes and found solutions as remedial attempts for the plan. BPD and the community assessed whether funds had been used appropriately, efficiently, and effectively. Finally, the village head delivered the program and financial progress report to BPD, the community, and the regency government.

Evaluation and monitoring reports of Village Fund management in Matarawa had been in reasonable agreement with Permendagri Accountability Indicators Number 20/2018. In terms of Village Fund management reporting, Permendagri Number 20/2018 stated that the village head delivered the progress report of ABDesa realization to the regent/mayor through the district head at the end of the budget year no later than 3 (three) months at the end of the year concerned. Reporting the evaluation and monitoring results of Village Fund management was vital to observe the degree to which programs funded by Village Fund had been implemented. The reporting was executed in two steps. First, periodic reporting was regular reporting of Village Fund use every semester or every six months. The report resulted contained payment realization and reporting of Village Fund revenue and expenses. Second, the final reporting of Village Fund use discussed Fund implementation and absorption, issues faced, and advice to complete the final Village Fund use outcome. The two reports were written by the village head, village secretary, and village treasurer.

Elements or parties responsible for evaluating the use of Village Fund were the village government and the community as budget users. The village government should follow up on all opinions and recommendations from the community since Village Fund was allocated for community well-being.

## **4.2. Attainment of Village Development Strategy and Policy Orientation in Watopute, Muna**

### *4.2.1. Village Fund Contribution to Poverty Alleviation*

The development policy should be in accordance with Law Number 6 of 2014 concerning Village. Village development aimed to improve village community well-being and quality of life and alleviate poverty through basic needs, village facility and infrastructure development, local economic potency development, and sustainable natural and environmental resource exploitation. Meanwhile, the Village Medium-Term Development Plan 2016-2022 was ushered to improve village government and BPD apparatuses, strengthen community institution functions and roles, and corroborate the village community. Besides, development was directed to growth center development to prompt

sustainable village development with social, economic, and ecological resistance and village and city engagement. The results indicated that the efforts enabled poverty alleviation and BLT delivery to run as expected, as village poverty standards were decided through village meetings, allowing effective BLT delivery. A budget was needed for poverty alleviation.

#### *4.2.2. Village Fund Contribution to Village Infrastructure*

Village Fund was expected to improve village community life, particularly economic, social, and cultural aspects. Community participation was one of the targets of Village Fund use. The program could make all community activities well performed. The results showed that village infrastructure development programs had been optimally implemented and met community satisfaction because it was based on community aspirations or ideas. Village Fund had both direct and indirect impacts on community income levels.

#### *4.2.3. Village Fund Contribution to Community Empowerment*

The term empowerment, by definition, was an attempt to fulfill individual, group, and community needs to be able to choose and control their environment to cater to their needs for resources contributing to their works, social activities, and so on (Mardikanto & Soebianto, 2013:28). As suggested by the results, the village head did not optimize the use of Village Fund for village community empowerment. Some village heads, e.g., in Matarawa and Lakapodo, did not allocate Village Fund for community empowerment but rather prioritized development. There was only cow seed procurement. Furthermore, the village head was not informed about the priority use of Village Fund. The Matarawa village head argued that in 2018, Village Fund was mainly used to develop infrastructures, specifically farming roads and insert houses, considering the long distance to community plantations. Meanwhile, community empowerment was planned for stepwise development. Since Village Fund contribution to community empowerment was not perceived by the village community, the village government, in conducting its programs, should apply a bottom-up approach. As a result, it might open more opportunities for the village community to get involved in looking for ideas to make the programs more applicable and controllable.

#### *4.2.4. Village Fund Contribution to Village Status Promotion*

Village and rural area development could alleviate 5,000 underdeveloped villages and bring about at least 2,000 independent villages; as stated in the National Medium-Term Development Plan 2015-2019 that it was critical to acquiring a clear status of development and independence of all villages in Indonesia. A clear status would help apparatuses concerned about village development and community empowerment, i.e., village government and community, manage development and achieve the goals.

And yet, the results demonstrated that Village Fund did not contribute significantly to village status promotion. Accordingly, the government should make more intense efforts to optimize it. For instance, it could use other potencies or focus on aspects which could be regarded as village potentials. Additionally, village development policies should be geared towards growth center development to propel sustainable village development with social, economic, and ecological resistance and village or city involvement.

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## **5. Conclusion**

- Village Fund management in Watopute, Muna, in terms of planning, implementation, evaluation, and reporting, had been conducted in accordance with Permendes Number 7/2020, APBDesa, or other activities. It was aligned with Participative Indicators in Permendagri Number 20/2018, namely: (1) Village regulation drafts concerning APBDesa were delivered by the village head to BPD and discussed and agreed upon through a meeting and (2) The community participated in village government activities, and there was budget allocated for poverty alleviation in the community.
- Village Fund management complied with budget transparency, accountability, participation, order, and discipline principles. Village Fund management in Matarawa had been in accordance with Permendagri Number 20/2018. Besides, the Matarawa village government had performed human resource and Village Fund management commensurate with the plan and timeline. The management activities covered: a) The village government was responsible for program implementation, b) The village government, assisted by sub-villages, collected Fund (revenue) for expenditure financing, c) The village government allocated Fund for activity implementation financing, d) The village head coordinated and supervised governance, community, and development activities, and e) The community should contribute their efforts and funds and partake in supervising activity implementation.

- Village Fund management embracing all activities encompassing planning, budgeting, administrating, reporting, auditing, and supervising, had been undertaken by the Matarawa village government. Village Fund planning in Matarawa had technically in accordance with indicators in Permendagri Number 20/2018, which were: (1) Village Fund management planning was budgeted in APBDesa and (2) APBDesa drafting was in accordance with RKPDesa of the concerned year. It was supported by APBDesa drafts. Village Fund management in Matarawa had technically complied with Permendagri Number 20/2018. It was indicated by Village Fund management through the village cash account disbursed by checks.
- Attainment of village development strategy and policy orientation in poverty alleviation in Watopute, Muna, was studied from poverty alleviation, village infrastructure development, community empowerment, and village status promotion. And yet, in terms of poverty alleviation, the village government, through Village Fund, did not deliver significant guarantees or strategies for reducing/alleviating poverty. Additionally, community empowerment as one of the poverty alleviation programs through Village Fund focused only on short-term empowerment assistant delivery without considering the long-term one providing higher revenue and more opportunities to augment the village economy.
- Village Fund used for village development did not have any significant effect on village status promotion. The government should endeavor more to optimize it. For example, it could use other potencies or focus on an aspect contributing to the village.

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## Compliance with ethical standards

### *Disclosure of conflict of interest*

The author declares that there are no conflicts of interest or source of funding.

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