

# Study of the Implementation of Village Fund Management Policies in Sangatta Utara Sub-District East Kutai District

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## ABSTRACT

*This research aims to analyze the implementation of Village Fund management for development in North Sangatta Sub-district, East Kutai Regency, with a focus on communication, resources, commitment and coordination. The research findings show that although information on the implementation of the Village Fund has begun to be channeled, information distribution has not been evenly distributed across all target groups due to limited access to remote areas. Unclear communication results in inconsistent understanding among relevant parties, which is in line with Edward III's theory on the importance of accurate and consistent communication in policy implementation. From the resource aspect, this study found that although human resources and information were sufficient, the existing facilities did not meet the expected standards. This is in line with Edward III's theory which emphasizes the importance of the availability of adequate resources for successful policy implementation. On the other hand, staff commitment shows positive results, with selective staff appointments and the provision of appropriate incentives increasing their commitment to policy implementation, consistent with Edward III's disposition theory. Coordination is also going well with clear assignment of responsibilities and regular coordination between work units. However, some supporting factors such as support from the government and CSR play an important role, while inhibiting factors include less effective communication and access difficulties to remote locations. These findings support Edward III's theory that poor communication and deficiencies in resources and bureaucratic structure can hinder policy implementation. The study concludes that despite progress, more attention to effective communication, adequate resources and good coordination is needed to improve the implementation of Village Fund management.*

**Key Words:** Communication, Commitment, Coordination, Village Fund Management.

## 1. INTRODUCTION

The implementation of regional government and development is part of the regional medium-term plan that aims to realize the development vision of East Kutai Regency, namely towards self-reliance through agribusiness development. To achieve this vision, the East Kutai Regency government sets several key missions, including improving the quality of religious life and cultural arts, establishing a harmonious and environmentally friendly regional spatial plan, achieving food self-sufficiency, and improving infrastructure and energy needs. In addition, the government also focuses on community empowerment, law enforcement, improving health services, education, and supporting financial institutions to facilitate investment and business. The purpose of this research is: To describe and analyze the implementation of village funds in Swarga Bara Village, Sangatta Utara Sub-district based on the Minister of Finance Regulation (PMK) Number 145 of 2023. To describe and analyze what factors support and hinder the implementation of village funds in Swarga Bara Village.

The practical and theoretical benefits of research on the management of village funds for development, with a focus on policy implementation based on the Minister of Finance Regulation (PMK) Number 145 of 2023 include various aspects that are significant both for implementation in the field and for theory and policy development. The following is an explanation of these benefits:

**Improved Fund Management Performance,** This research provides useful information to improve the way village funds are managed. By analyzing policy implementation, the research can assist village governments and related parties in identifying and addressing shortcomings in administrative procedures and project implementation.

**Development of More Effective Policies,** Findings from this research can be used to refine village fund management policies, making them more responsive to village-level needs and challenges. The resulting recommendations can assist in the formulation of more effective and practical policies.

**Improved Accountability and Transparency,** This study can identify areas where transparency and accountability in the management of village funds need to be improved. By improving reporting and monitoring systems, the study can increase community trust in village governments and reduce the potential for misuse of funds.

**Optimization of Fund Usage,** This research can provide practical guidance on how village funds should be allocated to achieve maximum development outcomes. By utilizing the research findings, village governments can optimize the use of funds for projects that have the most impact on community welfare.

**Project Quality Improvement,** The research findings can assist in designing and implementing development projects that better suit community needs. This includes improvements in project planning and evaluation so that the outcomes are more beneficial and sustainable.

**Theoretical Benefits, Theory Development for Village Fund Management,** This research contributes to the development of village fund management theory by providing insights into how policies are implemented and what factors influence their success. It helps in broadening the understanding of the concepts and principles of village fund management.

**Policy Implementation Model,** The research results can be used to develop or improve existing policy implementation models. By understanding how policies such as Permendes No. 07 of the Year 2021 is implemented, academics and policymakers can develop better models for similar policies in the future.

**Basis for Further Research,** This research provides a foundation for further studies on village fund management and development policy. The findings and methodology used can serve as a reference for future research exploring other aspects of village fund management or development policy in different contexts.

**Contribution to Public Policy Literature,** This study adds to the literature in the field of public policy, particularly regarding village fund management and policy implementation. It enriches existing theoretical insights on how policies can be adapted and implemented to achieve desired outcomes.

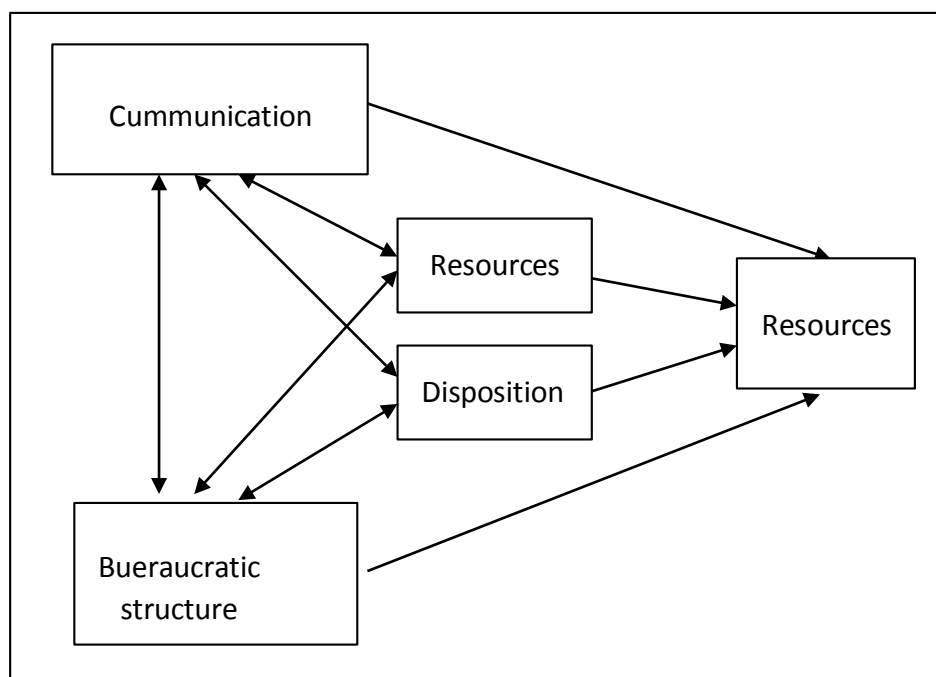
## **2. LITERATURE REVIEW**

Services basically involve various activities by individuals, groups, or organizations, either directly or indirectly, to meet community needs. These services include the provision of various services needed by the community in various sectors. In the context of state administration, public service is one of the main tasks. According to Albercht in Lovelock (1992, cited in Sedarmayanti, 2010), service is considered an approach to service quality that is fully determined by service users, who act as the main force in business operations. Monir (in Harbani Pasolong, 2013) defines service as the process of meeting needs through direct activities by others. The Minister of Administrative Reform calls service as any form of activity that includes goods or services to meet community needs. Gronroos (in Ratminto and Atik Septi Winarsih, 2013) defines service as a series of invisible activities that occur due to interactions between consumers and service providers, aiming to solve consumer or customer problems. Sinambela (in Harbani Pasolong, 2013) describes public services as government activities that provide benefits to community groups without requiring the results to be physical products. Agung Kurniawan (in Harbani Pasolong, 2013) added that public service is the provision of services to individuals or communities based on established rules and procedures.

According to PAN Ministerial Decree No. 25/2004, public services are activities carried out to meet the needs of service recipients in accordance with regulatory provisions. Meanwhile, PAN Ministerial Decree No. 58 of 2002 categorizes public services into three categories based on the characteristics and nature of the activities and products produced: administrative services, goods services, and services. Administrative services include recording, research,

decision-making, and documentation that produce documents, recommendations, or certificates. Examples include land titles, building permits, and civil registration services such as ID cards and birth certificates. Goods services include the provision and distribution of physical materials that produce tangible end products, such as electricity and clean water services. Meanwhile, services include the provision of facilities and infrastructure as well as certain system-based operations.

The public policy implementation model outlined in this study is very relevant to analyze the management of the Village Fund referring to the Regulation of Minister of Finance (PMK) Number 145 Year 2023 this It allows to evaluate the relationship between the components of communication, resources, disposition, and bureaucratic structure in the policy, as well as identify factors that support and hinder the implementation of the policy. The following is a chart of the public policy implementation model according to George C. Edward III.



**Figure1. Edward III Public Policy Implementation Model**

Source: Edward III (1980: 148)

## 2.1 System Theory

System theory is used as a foundation in analyzing the implementation of Village Fund Management in SwargaBara Village, Sangatta Utara Sub-district, East Kutai Regency. This theory views humans as social beings who are interdependent and need close relationships with one another. The main focus of systems theory is to understand how the quality of the function of each element in the system interacts dynamically with other systems (Kriyantono 2014: 77). In this context, systems theory emphasizes the importance of good social relations, which are the result of social interaction between the organization and its public. Kriyantono (2014: 77) explains that organizations function as one part of a more complex social system, which means they are interrelated, dependent, and influence each other.

## 3. RESEARCH METHODS

### 3.1 Qualitative Approach

This research uses a "descriptive-qualitative" approach. According to Nazir (1998: 63), descriptive-qualitative research focuses on analyzing a particular status, group, object, condition, system of thought, or event at the present time. The main focus of this research is the management of village fund allocations, which aims to examine whether the allocation of village funds (DD) has been implemented in accordance with the provisions stated in the Regent

Regulation of East Kutai Regency. The allocation of village funds is designed to encourage the development of village autonomy, as well as to support the costs of organizing village governance, implementing development activities, and empowering the community. The purpose of this allocation is to overcome poverty and reduce disparities, and to improve the quality of development planning and budgeting at the village level.

### **3.2 Research Location**

Research on the management of village funds will be carried out in Swargabara Village, located in the North Sangatta Sub-district, namely Swarga Baraa Village. This village was chosen as a research location to assess how the allocation and use of village funds are implemented in each village. The focus of this research is to evaluate the implementation of village funds in these three locations. Taking into account the specific conditions and needs of each village, this research aims to provide a deeper understanding of the effectiveness of village fund management and its impact on development and community empowerment in the Sangatta Utara sub-district.

### **3.3 Data Analysis Technique**

Data collection techniques are a very important component in a study, because the main purpose of research is to obtain accurate and relevant data. Without the use of appropriate techniques in data collection, researchers will not be able to collect information that meets the predetermined standards. Therefore, the selection of appropriate techniques is crucial to ensure that the data collected is valid and reliable.

Development in East Kutai Regency is carried out by following the national and East Kalimantan provincial development guidelines. The main priorities of regional development include agribusiness development, human resource development, and infrastructure development. In order for these development priority targets to be achieved, it is important to align development programs and activities at the village level with district development programs. This synchronization must be done through the APBDes, which is discussed and agreed between the village head and the Village Consultative Body (BPD), and must refer to the village medium-term development plan document as well as the village development work document (RKP Desa).

In this process, it is important to ensure the linkage between village and kabupaten program objectives to achieve synergy. Programs and activities determined by the village should be in accordance with the priorities and needs of the local community, while maintaining consistency and harmonization with regional development priorities. The preparation of the APBDes should include measurable performance targets for each program, along with revenue projections and village expenditure allocations. Village governments are expected to utilize existing resources and finances efficiently so that the programs and activities in the APBDes provide optimal results for community welfare. The management of village funds for development is very important in the context of policy implementation, especially based on the Minister of Finance Regulation (PMK) Number 145 Year 2023 referred to is PMK which contains.

## **4. RESEARCH RESULTS AND DISCUSSION**

### **4.1 Geographical Situation of Swarga Bara Village, Sangatta Utara Subdistrict, East Kutai Regency**

Swargabara Village, North Sangatta Sub-district, East Kutai Regency is located in Sangatta Sub-district, East Kutai Regency. The average annual rainfall in this area reaches 1,546 mm, with two dry months, July and August. Apart from these two months, rainfall is evenly distributed throughout the year, varying between 109 mm and 162 mm. In coastal areas, the temperature tends to be hot due to the influence of sea breezes from the Makassar Strait, while in plains areas further from the coast, the temperature is cooler. The highest rainfall occurs in December with around 379 mm, while the lowest rainfall is recorded in June with around 50 mm. Overall, Swargabara Village, North Sangatta Sub-district, East Kutai Regency has an area of approximately 51,450 hectares.

**Table 1 Total Population by Livelihood**

No.	Livelihood	Total	Percentage
1	Housekeeping	326	0,23%
2	Civil Servants (PNS)	11	0,008%
3	Student	390	0,28%
4	Farmer / Plantation	197	0,14%
5	Fisherman	21	0,01%
6	Private Employee	265	0,19%
7	Tailor	2	0,001%
8	Trade	69	0,05%
9	Teacher	6	0,004%
10	Midwife	2	0,001%
11	Driver	7	0,005%
12	Device Des	11	0,008%
13	Self-employed	68	0,04%
<b>Total</b>		<b>1.375</b>	<b>100%</b>

Source: Profile of Sangatta Utara Sub-district, 2020

#### 4.2 Socio-cultural situation of Swargabara Village, Sangatta Utara Sub-district

The socio-cultural situation covers a wide range of data relating to the social conditions of the community, covering a number of important aspects that affect their quality of life and well-being. Information in this category includes the level of community welfare, which reflects the extent to which people's basic needs and living standards are met. In addition, this data also covers aspects of health services, which include the accessibility and quality of health facilities available to the community.

Cultural aspects are also an important part of the socio-cultural situation, including the customs, traditions and values of the local community. Unemployment rates and the types of jobs available are other important indicators, showing the situation of the labor market and economic opportunities for residents. Finally, facilities

Education and health in the area are also part of the socio-cultural data, providing an overview of the access to and quality of education and health services that can be accessed by the community. All these aspects together provide a comprehensive understanding of the social and cultural conditions in an area.

1. "Community Welfare." With the development of the population in Swargabara Village, North Sangatta Sub-district, it is automatically demanded how to fulfill the welfare of the community on an ongoing basis.

2. "Community Health Condition." One of the keys to successful development of a village is in the health sector. If public health is guaranteed and the fulfillment of basic human rights in the health sector is fulfilled, the development planned and to be implemented by the village government will be successful. In terms of supporting public health, it needs to be supported by adequate health facilities, with one Poskesdes and one Pustu supported by village midwives and village nurses, it is considered less than optimal for health services with a village area of  $\pm 8,909$ . Although not a village priority scale, it is a priority scale that will be proposed in the kecamatan musrenbang. With two Posyandu Balita and two Posyandu Lansia existing Swrgabara Village in the North Sangatta sub-district to be able to facilitate and be a solution to solve the problem. health of toddlers in Swargabara Village, Sangatta Utara Sub-district.

3. "Culture." The culture of the Swargabara Village community in North Sangatta Sub-district is still very strong, especially in relation to Islam. This can be understood because the majority of the religion embraced by the people of North Sangatta Sub-district is Islam. Culture based on local wisdom by some of the people of Swargabara Village, North Sangatta Sub-district is still being maintained and is still being implemented. The eastern traditions that exist and develop in North Sangatta Sub-district are heavily influenced by Islamic religious rituals and the behavior of previous parents.



#### **4.3 Economic Condition of Swargabara Village, Sangatta Utara Sub-district**

Swargabara Village in North Sangatta Sub-district has witnessed significant changes in its economy. These positive changes are the result of various efforts made by the village government, which has worked hard to encourage economic progress in the area. In addition, close cooperation between the community and the village government has also played an important role in achieving this progress. Support from the district/city government as well as various related agencies also contributed greatly to the development of the village's economic sector.

These efforts include the implementation of various programs and policies aimed at improving community welfare and promoting local economic growth. The village government has been active in implementing initiatives that can improve economic conditions, while the community also plays a role in supporting and implementing these programs. Support from the district/city government and related agencies provides additional resources and facilities needed to ensure that village economic development is sustainable. All of these factors have collectively contributed to the progress of the economy which positively in North Sangatta sub-district, using it as an example of how synergy between various parties can lead to beneficial changes.

#### **4.4 Implementation of the Village Fund Program in Swargabara Village, Sangatta Utara Sub-district, East Kutai Regency**

The following presents the results of interviews conducted with various informants regarding the implementation of the Village Fund Program in Sawrgabara Village, Sangatta Utara District, in accordance with Permendes Number 07 of 2021 which regulates the Priority Use of Village Funds in 2022.

The results of these interviews will be organized and presented based on the four main research variables, namely communication, resources, commitment and coordination.

The informants involved in this research include various parties who have an important role in the implementation of the program, namely: The Head of Sawrgabara Village, North Sangatta Sub-district, who is responsible for the overall management of the village; The Secretary of North Sangatta Sub-district, who assists in administration and data management; The Head of Kaur Kesra of Sawrgabara Village, North Sangatta Sub-district, who supervises activities related to social welfare; Members of the Village Consultative Body (BPD) of Sawrgabara Village, who are involved in decision-making and supervision; and Beneficiary Communities, who directly receive social assistance and experience the impact of this program.

The regulations are general in nature and apply for more than one year, with the main regulations covering the budgeting process, allocation, distribution, administration, accountability and reporting, use, monitoring and evaluation, and termination and/or postponement of the distribution of Village Funds. Meanwhile, PMK 146 of 2023 contains the determination of the details of the Village Fund for each Village in FY 2024, and specific arrangements for the distribution and use of the Village Fund in FY 2024 as mandated in the FY 2024 APBN Law.

Given the importance of the information contained in the two PMKs and the need to accelerate and expand official information through the official website of DJPK, the two PMKs are hereby submitted for guidance and implementation as appropriate. Effective and transparent management of village funds plays a key role in ensuring that the resources allocated for village development actually provide maximum benefits to the community.

In this context, it is important to understand how village funds can be used optimally to support various development programs aimed at improving the quality of life of village communities. The policy stipulated in the Permendes provides guidelines on how village funds should be managed, including budget allocation, planning, and implementation of development programs.

Compliance with this policy ensures that village funds are used in accordance with agreed development plans and cover a wide range of sectors, ranging from infrastructure, education, health, to community economic empowerment. Good implementation of this policy not only supports the success of development projects at the village level, but also contributes to the achievement of overall national development goals.

With clear policies and planned management, it is expected that village funds can have a significant positive impact, improve the quality of life, and strengthen community participation in the development process. The Regulation of the Minister of Finance (PMK) Number 145 of 2023 regulates the prioritization of the use of village

funds for 2022, providing clear guidelines regarding the allocation and use of village funds in an effort to improve the welfare of rural communities. This policy emphasizes the importance of utilizing village funds for various areas that are considered crucial for village development, with a focus on achieving optimal results and program sustainability.

The socialization of Minister of Finance Regulation No. 162 of 2021, which is an amendment to PMK No. 190 of 2021, plays an important role in explaining aspects of these changes. PMK No. 190/2021 previously regulated the procedures for managing and utilizing village funds, including the allocation and disbursement mechanisms. The changes made in PMK No. 162/2021 include revisions to the policy to adjust to the needs and dynamics that have developed.

Explanations of these changes usually include how the administration procedures, requirements, and management of village funds have changed.

This socialization aims to ensure that relevant parties, such as village governments and communities, have a good understanding of the applicable regulations, as well as how they can comply and implement them effectively. With these regulations and guidelines in place, it is expected that the management of village funds will become more transparent and accountable, thereby maximizing the benefits of village funds for sustainable development and improving the welfare of village communities.

This research uses the analysis model of Miles, Huberman & Saldana (2014: 10-19), which includes the stages of data condensation, data presentation, and conclusion drawing/verification:

1. Data Condensation

Data condensation in this research refers to the process of selecting, focusing, simplifying, abstracting, and transforming data contained in field notes and transcripts.

2. Data Display

Data presentation is done in the form of brief descriptions, tables, and charts. Presentation of data in the form of tables and charts that show a picture of the social context designed to combine information arranged in a form that exists and is easy to achieve.

3. Conclusion Drawing/verification Conclusion.

Drawing/verification is put forward to answer the formulation of the problem that has been determined. The data that has been described is concluded in general. The conclusions include the elements of transience, the relationship of the elements of transience with the social context, and the elements of transience used in the social context. After the conclusion, the data analysis returned to the initial stage until all the data were complex.

#### **4.5 Supporting and Hindering Factors in the Implementation of Village Fund Management for the Development of Swargabara Village, Sangatta Utara Sub-district, East Kutai Regency**

##### **4.5.1 Supporting Factors**

Within the supporting factors variable, analysis was conducted based on two main indicators: internal supporting factors and external supporting factors. Based on the research results, the indicators of internal supporting factors show some elements keys that are supporting the implementation of Village Fund Management for the development of Swargabara Village, North Sangatta Sub-district, East Kutai Regency. First, internal supporting factors include the existence of a complete source of population data, which is essential to ensure the accuracy and relevance of data in program planning and implementation. Secondly, there are already clear technical guidelines (juknis), implementation guidelines (juklak), and rules for the use of funds, which provide the necessary guidelines for efficient and transparent management of funds. Third, there are responsible staff committed to their respective duties, who contribute to the success of program implementation by carrying out their responsibilities effectively.

Meanwhile, the indicators of external supporting factors in this study identify several important elements that support the management of village funds from outside the organization. First, the existence of the government's Village Fund, which provides financial support and resources essential for program implementation. Second, the existence of donors or additional sources of funds that play a role in providing extra funds to support activities that

cannot be fully financed by the main budget. Third, the attention of the government that ensures oversight, support, and policies that facilitate program implementation.

optimized. Finally, the presence of companies or Komdev's Corporate Social Responsibility (CSR) that contribute through various initiatives and assistance, adds resources and support for program implementation.

Considering the results of this study, it can be concluded that significant internal supporting factors in the implementation of Village Fund Management in Swargabara Village, Sangatta Utara Sub-district, include the existence of complete population data, adequate technical and operational guidelines, and competent and responsible staff. On the other hand, external supporting factors that support the implementation of this program include the existence of social assistance programs from the government, donors or additional sources of funds, government attention, as well as support from companies and CSR-Komdev.

#### **4.5.2 Inhibiting Factors**

In the variable of inhibiting factors, the analysis was conducted by considering two main categories: internal inhibiting factors and external inhibiting factors. Based on the results of the research, the internal inhibiting factors indicator shows several main obstacles in the implementation of Village Fund Management for development in Swargabara Village, North Sangatta Sub-district, East Kutai Regency. First, there was a lack of effective communication between staff, which hindered coordination and coordination.

collaboration in program implementation. Secondly, supervision from superiors is considered inadequate, leading to a lack of control and evaluation needed to ensure successful program implementation.

On the other hand, the external constraining factors indicator identifies a number of issues that affect the effectiveness of program implementation. First, access to hard-to-reach locations is a significant obstacle, which makes it difficult to distribute and implement the program efficiently. Secondly, there are shortcomings in communication with targets, which impacts on community understanding and participation in the program. Third, the data submitted from villages to the Community Empowerment Office (Dispemas) did not match the predetermined data, creating discrepancies and problems in the administration and reporting process.

Thus, it can be concluded that internal constraining factors in the implementation of Village Fund Management for development in Swargabara Village, Sangatta Utara Sub-district include a lack of communication between staff and inadequate supervision from superiors. Meanwhile, external constraining factors include difficult access, lack of communication to targets, and data discrepancies between villages and Dispemas, all of which contribute to challenges in program implementation.

Communication in this context is defined as the active effort of humans to convey their thoughts and feelings to others. Based on the communication variable, the results showed that although information about the implementation of Village Fund Management for the development of North Sangatta Sub-district, Kaliorang Sub-district, East Kutai Regency has begun to be distributed, the delivery of information has not been evenly distributed to all target groups. This is due to the difficulty of access to remote villages which complicates the distribution of information. In addition, although the program has been communicated, not all target groups and related parties have managed to understand the information clearly.

This finding is in line with the view of the theory of public policy implementation put forward by Edward III (1980: 10), which emphasizes that communication must be delivered to the right personnel in a clear, accurate and consistent manner. According to this theory, for policy implementation to be in line with the expected goals, information must be conveyed appropriately. Effective communication helps avoid the need for discretion on the part of officials.

implementers, as clear and specific information on required actions reduces the need for subjective interpretations of general policies. However, overly rigid rules can also hinder the implementation process as they make adaptation by implementers difficult. Therefore, policies should be transmitted to implementing agents in a precise, clear, and consistent manner, without precluding the need for adjustments by those implementing agents.

Furthermore, Edward III (in Widodo, 2010: 97) identifies several important dimensions in policy communication, namely the dimensions of transmission, clarity, and consistency. The transmission dimension requires that public policies be conveyed not only to policy implementers but also to target groups and other interested parties, either



directly or indirectly. The clarity dimension requires that the transmitted policy must be clearly understood by implementers, target groups, and interested parties, so that they know the goals, objectives, and substance of the policy as well as what needs to be prepared and implemented to achieve policy success effectively and efficiently. Finally, the consistency dimension ensures that policies do not cause confusion or uncertainty that can confuse implementers, target groups, and interested parties.

#### **4.5.3 Resources**

Resources in this context refer to everything that is needed to support the successful implementation of public policies. Based on the resource variable, this study shows that in the implementation of Village Fund Management for the development of Swargabara Village, North Sangatta Subdistrict, East Kutai Regency, there are several aspects that need to be noted. First, human resources, in the form of existing staff, are adequate and competent. Secondly, available information resources, such as operational guidelines (juklak) and technical guidelines (juknis), are also complete and relevant. However, the shortcoming lies in the facility resources, which have not met the expected quality and quantity standards.

This finding is in line with the view of public policy implementation theory put forward by Edward III (1980: 11), which states that, although the implementation order may be clear and consistent, as well as accurate in its transmission, a lack of resources on the part of the implementer will result in unsuccessful policy implementation. Thus, the resource factor plays a crucial role in the effectiveness of policy implementation.

Edward III (in Widodo, 2010: 98-103) explains that resources include several main categories, namely human resources, budget resources, equipment resources, and resources power of authority. First, "human resources" refers to the workforce that influences the success of policy implementation. Second, budget constraints can limit the quality of services that can be provided to the public, and lack of incentives for implementers is often a major cause of program implementation failure. Third, "equipment resources" include physical facilities such as buildings and land needed for policy operationalization. Fourth, "authority resources" are very important, as sufficient authority allows agencies to make their own decisions, which is essential when faced with problems that require quick resolution. Therefore, in order for policy implementation to take place properly, the main implementer must have sufficient authority to make the necessary decisions in policy implementation.

#### **4.5.4 Commitment**

This context, commitment is defined as a disposition, namely the attitude, tendency, desire, or agreement of policy implementers to implement the policy. Based on the commitment variable, the results showed that the implementation of Village Fund Management for the development of North Sangatta Sub-district, Kaliurang Sub-district, East Kutai Regency, has been carried out by selective staff appointment and providing appropriate incentives, which has an impact on the high commitment of staff. Towards their task.

This finding is consistent with the view of public policy implementation theory expressed by Edward III (1980: 89), which emphasizes that disposition is one of the important factors in policy implementation, along with communication and resources. Edward III argues that the disposition or attitude of implementors is crucial because if their attitude is contrary to the direction of the policy, this can lead to a mismatch between the intended policy objectives and implementation in the field.

Edward III (in Widodo, 2010: 104-105) also emphasizes that to achieve success in implementing policies effectively and efficiently, implementers must not only understand what to do and have the necessary abilities, but must also have the willingness to implement these policies.

According to Edward III (in Augustine, 2006: 159-160), there are several factors related to disposition that affect policy implementation, namely: (a) Bureaucratic appointments, where the disposition of the implementer can become an obstacle if the appointed personnel do not support the policies desired by higher officials. Therefore, it is important to select and appoint personnel who have dedication to the established policies and the interests of the community. (b) Incentives, which are a technique for address the problem of implementer disposition by manipulating incentives.

Since individuals usually act based on self-interest, adjusting incentives can influence the actions of policy implementers. Adding certain benefits or reducing costs can be a motivating factor to ensure that implementers carry out the policy as expected.

#### **4.5.5 Coordination**

Coordination is considered a crucial element in bureaucratic structure. In this case, the bureaucratic structure refers to the structure, division of labor, and hierarchy in an organization, which plays an important role in carrying out tasks in a more orderly manner. Based on the coordination variable, the results showed that in the implementation of Village Fund Management for the development of North Sangatta Sub-district, Kaliorang Sub-district, East Kutai Regency, each staff had been given the appropriate responsibilities based on the Decree (SK) appropriately and legally in accordance with their main tasks and functions. In addition, coordination between work units has been carried out regularly.

This finding is in line with the theory of public policy implementation proposed by Edward III (1980: 125-134), which identifies two main sub-variables that affect bureaucracy: Standard Operating Procedures (SOPs) and fragmentation. SOPs, as a response to demands of the job. They create uniformity in complex organizational operations and provide clarity of service to the public. However, SOPs can also leave the public feeling divided if they are too mechanistic. Meanwhile, fragmentation refers to the division of policy responsibilities across multiple organizational units. Edward III (in Widodo, 2010: 106) explains that a fragmented bureaucratic structure has the potential to increase communication failures because instructions can be very easily distorted. With an increased level of distortion in policy implementation, the need for intensive coordination will also be greater.

### **5. CONCLUSIONS**

The assessment of the implementation of Village Fund Management for the development of Sawrga Bara Village, North Sangatta Sub-district, East Kutai Regency shows that the implementation of this program has been well implemented. The evaluation includes variables of communication, resources, commitment, and coordination, and all of them have been implemented in accordance with the following. In terms of internal supporting factors, the implementation of Village Fund Management for development in Swargabara Village, Sangatta Utara Sub-district, is characterized by several important elements. First, the availability of comprehensive population data. Second, the existence of complete technical guidelines, operational guidelines, and rules for the use of funds. Third, staff who carry out their duties with high responsibility. External supporting factors include, first, the existence of the Village Fund Program from the central government; second, support from donors or funding sources; third, attention given by the government; and fourth, the involvement of companies or CSR-Komdev.

In Swargabara Village, North Sangatta Sub-district, East Kutai Regency, it is important to strengthen internal communication mechanisms. This can be done by intensifying the frequency of coordination meetings among the village officials. Staff and ensure that all team members have adequate access to the necessary communication equipment. This will help ensure that all important information is conveyed effectively and that all staff members remain connected to each other, which in turn will improve the smooth implementation of the program. Supervision of the implementation of Village Fund Management for development in Swargabara Village, Sangatta Utara Sub-district needs more attention by increasing the role of the Village Representative Body (BPD).

This can be achieved through optimizing the functions and responsibilities of the BPD in the oversight process, so that they can actively monitor and evaluate program implementation to ensure that all activities are in accordance with plans and applicable regulations. Increasing the role of the BPD will ensure that oversight is thorough and effective, reducing the risk of irregularities in the implementation of village funds. To expedite communication as well as the distribution of village funds in Swargabara Village in North Sangatta Sub-district, Kaliorang District, East Kutai Regency, it is necessary to make significant improvements in accessibility. One of the steps to be taken is to improve the quality of the internet network in the region to facilitate more efficient communication. In addition, the quality and quantity of road infrastructure in remote areas should be improved to ensure smooth and timely distribution of village

funds. Improvement this infrastructure will reduce the obstacles encountered during the distribution process and ensure that funds get into the hands of those in need more efficiently. Data submitted from villages to Dispermans needs to be closely monitored by relevant officials or agencies to prevent deviant use of village funds so that development using village funds can be absorbed properly.

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