



Implementation of Village Fund Allocation Budget on the Implementation of The Development Program in Napo Village, Limboro District, Polewali Mandar Regency

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Abstract. This study aims to determine how to plan, implement and evaluate village development programs. The results of the study show that the use of village fund allocations is to finance the provision of village facilities and infrastructure, social service infrastructure, village economic enterprises, and procurement of infrastructure for disaster management. In the last two years, the absorption of the Village Fund Allocation budget is no longer only for physical activity programs, but the budget absorption is on programs for handling and restoring health, fulfilling additional food for pregnant women, direct cash assistance, stunting and Village-Owned Enterprises assistance, and finance village community vaccines. Changes in budget transfers during the COVID-19 period are no longer through village deliberations on the grounds of very urgent conditions that are emergency in nature.

Keywords: Disaster Management, Village Fund Allocation, Village Development Programs.

1 Introduction

Carrying out development from cities to remote villages is not as easy as turning a hand. Involving various interests, because after all development can bring a change in a backward society into an advanced society. Development proceeds from various dimensions that include various changes in a society ranging from social structures, people's behavior and state institutions to accelerated growth and economic changes that have an impact on inequality and poverty eradication [1].

From the various concepts of thought that have sprung up to make a change in society, it is necessary to make a good plan, because development that is not based on a good planning can lead to undirected implementation. Therefore, basically development planning has several requirements, namely planning must be based on development goals; Planning must be consistent and realistic; Planning must be consistent and realistic; Planning must cover both physical and financial aspects; Planners must understand the various behaviors and relationships between economic variables [2].

Economic variables that can be felt for changes in rural communities in financing the implementation of development in the village. The government has issued a village

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fund policy whose management is handled directly by the Ministry of Finance. The purpose of providing village funds is to improve the welfare of the community. Villages are provided with adequate sources of funds in order to manage their potential to improve the economy and community welfare [3]. Every year the Central Government has budgeted a Village Fund which is large enough to be given to the Village. The Village Fund in the last three years starting in 2015 was budgeted at Rp. 20.7 trillion which is averaged for each village to get Rp. 280 million, in 2016 village funds increased by Rp. 46.98 trillion, with an average of Rp. 628 million and in 2017 it increased again to Rp. 60 trillion with an average of Rp. 800 million.

In the administration of village governance, it is not only the village head who has the responsibility, but the Village Consultative Body also has the responsibility to accommodate the aspirations of the community [4]. Between the Village Head and the Village Consultative Body in the implementation of government, they are required to work together in formulating various village government policies.

2 Research Methods

This research uses evaluation method. The reason for using the evaluation method is because the target or focus of the research is only to find out how the absorption of village funds is for the implementation of village development programs whose financing budget is financed using village allocation funds. In addition, this study aims to determine how the planning and implementation of village development programs to support the economic empowerment of rural communities. The evaluation of the research is to find out the extent to which village funds are used for pawning village facilities and infrastructure, social service infrastructure, village economic enterprises, and procurement of infrastructure for disaster management [5].

This research was conducted in Napo Village, Balanipa District, Polewali Mandar Regency. The reason for choosing Napo Village as the research location was with the consideration that this village was quite far from the sub-district government center and the district government. In addition, the Napo village community is still influenced by the behavior of the people who still maintain the traditional values of the community in the past that uphold the moral values and ethics of politeness.

3 Results and Discussion

The Village Revenue and Expenditure Budget (APBDs) of Napo Village is stipulated by a Village Regulation. In the development of the last three years starting from 2018-2020 the APBDs of Napo Village have changed every year. In 2018 Napo village income is stipulated in Village Regulation Number 05 of 2018 Napo Village APBDs amounting to Rp. 1,453,819,766, In 2019 the Napo Village APBDs received revenues of 1,969,412,766 which means an increase of Rp. 515,593,000 (35.46 %). In 2020 APBDs received Rp. 1,426,683,000. This APBDs revenue decreased from the previous year Rp.543,729,766 (38.11%).

The 2018 APBDs are stipulated by Village Regulation Number 05 of the Year concerning the Napo Village Revenue and Expenditure Budget, Limboro District, Polewali Mandar Regency. In regulation Number 5, the Napo Village APBDs obtains

a transfer fund of Rp. 1,453,819,766. The amount of expenditure from the income is detailed based on the allocation that has been determined, namely the field of village administration of Rp. 203,132,200 Field of implementation of Village development Rp. 914,818,000. Village Community Development Sector Rp. 48.130.000 and Village Community Empowerment Sector Rp. 45,103,000, From these results, the total expenditure amounted to Rp. 1,211,183,200.

In 2019, Village Regulation Number 01 of 2019 concerning the Napo Village Revenue and Expenditure Budget, Limboro District, Polewali Mandar Regency was stipulated. In this regulation, the Napo Village APBDs obtain transfer funds of Rp. 1,969,412,766.. The amount of expenditure from the income is broken down based on the allocation that has been determined, namely the field of village administration in the amount of Rp. 335,408,600, for the implementation of Village development Rp. 1,505,088,221. Village Community Development Sector Rp. 72,030,000 and the Village Community Empowerment Sector Rp. 28,640,000.

In 2020, the Napo APBDs Village regulation Number 21 of 2020 concerning the Napo Village Revenue and Expenditure Budget, Limboro District, Polewali Mandar Regency is stipulated. In this regulation, the Napo Village APBDs obtain transfer funds of Rp. 1,425,683,000 The amount of expenditure from the income is detailed based on the determined allocation, namely the field of village administration in the amount of Rp. 372. 111,000, Village development implementation sector Rp. 211.122,000, Village Community Development Division Rp. 25,450,000 and the Village Community Empowerment Sector Rp. 000 and the Division of Disaster Management, Emergency and Urgent Village Rp. 667,000,000. and financing expenditure of Rp. 150,000,000.

Table 1. Determination of the Napo Village APBDs Based on the Fiscal Year

Fiscal Year	APBDs		Information
	Income (Rp)	Outcome (Rp)	
2018	1.453.819.766	1.404.123.566	Surplus
2019	1.969.412.766	1.969.412.766	Not Available
2020	1.425.683.000	1.425.683.000	Not Available
Total	3.565.800.832	3.516.104.623	Surplus

Source: Kantor Desa Napo (2021)

To clearly see each source of village income as outlined in the APBDs from 2018-2020, it can be seen in the following table.

Table 2. Details of sources of revenue from the Napo Village APBDs

No.	Source	Year		
		2018	2019	2020
1	Village Fund	965.906.000	1.164.400.000	1.425.683.000
2	Tax Profit Sharing	9.138.766	9.138.766	9.150.000
3	Allocation of Village Fund	478.775.000	495.874.000	448.551.000
4	Assistance	-	300.000.000	-
	Total	1.444.681.000	1.960.274.000	1.874.234.000

Source: Kantor Desa Napo (2021)

Based on the table above, it appears that the receipt of village fund allocations fluctuates every year. In 2018 revenue of IDR 478,775,000 experienced an increase in revenue of 3.57% in 2019 or an increase of IDR. 17,099,000. In 2020 ADD receipts decreased from the previous year of Rp. 47,323,000 or down 9.54%. Although the receipt of village fund allocations has fluctuated, in terms of village fund receipts, it has increased every year. Village fund receipts in 2018 Rp. 965,906,000 experienced an increase in 2019 of Rp. 198,494,000 or up 20.55%. In 2020, it again experienced an increase of Rp. 261,283,000 or an increase of 22.43%.

The allocation of village funds refers to the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia. The purpose of providing Village Funds is to improve the socio-economic life of rural communities. Since the spread of the COVID-19 virus outbreak throughout Indonesia, it has had an impact on the social and economic life of the community. The village funds in the village of Napo have an impact on the low funding for development activities programs and assistance for people's economic efforts. The allocation of village funds in the village of Napo in the last two years 2019-2020 according to an interview with the acting Village Head Syafri, S.Pd., M.Sc. In Napo Village, the absorption of the ADD budget allocation of Village funds is not for physical activity programs, but the financing is more on health care, fulfillment of additional food for pregnant women, Covid 19, Direct Cash Assistance (BLT), Stunting and Bundes assistance.

Furthermore, from the results of an interview with Mrs. Jerni who is in charge of the welfare section, that the Allocation of Village Funds in Napo Village in addition to the distribution of village fund allocations for direct cash assistance, Covid 19, stunting, and Bundes, the allocation of village funds is also used for providing nutritious food to people who are in need. need as a supplementary food milk aid.

The preparation of an activity plan in the village of Napo which will be financed from the allocation of village funds begins through meetings at the hamlet level involving community leaders, youth leaders, cadres of hamlet development drivers. The hamlet heads invited community leaders to a meeting to discuss the program of development activities that would be financed through the village fund allocation budget. The results of the hamlet meeting are brought to the village level to be discussed through a meeting between the Village Head and the Village Consultative Body.

One of the objectives of providing village funds by the Government is to achieve equitable development in all corners of the country [6]. Sustainable Development Goals (SDGs) during the COVID-19 pandemic, village allocation funds were used to help communities overcome economic difficulties. According to the Acting Village Head, Syafri, S.Pd., M.Sc. Mrs. Asma, the Village Secretary, and the Head of Village Welfare, Mrs. Jerni, the absorption of the village fund allocation budget is intended to pay village officials, village cadres, direct cash assistance and provide capital assistance to Village-Owned Enterprises.

Furthermore, from the results of the interview with the Head of the Napo Village Consultative Body, Ridwan, that the Napo village activity plan, the Head of the BPD and its members consulted with the village head and his apparatus. The results of the

deliberation were conveyed to the Napo village community for information. in accordance with the agreement with the community. The problems discussed at the village Deliberation Board are the result of deliberation at the hamlet level. Each Dusun Head in Napo Village conveys his problem in the discussion of APBDs at the village level between the BPD and the Village Head [7], [8].

According to the Village Secretary, Ibu Asma, the financing of activities in the village whose funds are sourced from village fund allocations is mostly used for village government operations. The financing includes payment of income for the village head, allowances for BPD and its members, electricity payments, shopping for office stationery, postage and stamp duty, photocopying, printing and copying, shopping for food and drinks for meetings, spending on labor wages, spending on official travel for the head of the community villages and village officials, capital expenditures for office and household equipment, and computer capital expenditures [9] [10].

Prior to the COVID-19 pandemic in Napo village, the allocation of village funds was also intended to finance the implementation of the government and the operational needs of the village office. In 2018 the amount of the Napo village fund allocation fund to finance the income of the village head and his apparatus and the Chairman of the BPD and its members amounted to Rp. 158,400,000. To finance office operations amounting to Rp. 40,000,000. The office operations are for electricity payments, shopping for office stationery, postal items and stamps, photocopies, meeting food and drinks, labor wages, official travel expenses, and assistance to the public for buying banners, shopping for office and household equipment, and buying laptops.

In 2019 the budget to finance the salaries and allowances of the village head and his staff amounted to Rp. 195. 696,000 and the salary of the Chairman of the BPD and its members is Rp. Rp. 21,000,000. For village office operational costs, it includes payment for office electricity, office stationery and postal items, shopping for household appliances and office cleaning, spending for fuel oil and filling gas cylinders for village offices, village banner fees, official travel costs, and office operational expenses. namely payment of office electricity bills. In addition, the allocation of village funds is also used to finance the rehabilitation of offices and other equipment.

During the COVID-19 pandemic in Napo Village, the absorption of village fund allocation funds was no longer maximal for financing physical activities in the form of making village paths, making village culverts, constructing village drainage or waterways, purchasing village mobiles and repairing or rehabilitating village offices. According to the explanation of the acting Village Head, the absorption of the village fund allocation budget during the COVID-19 pandemic, much of the budget was diverted to restoring public health and providing assistance to the community's living needs.

Changes and transfers of the village fund allocation budget are no longer through village deliberations on the grounds of very urgent or urgent conditions that must be handled. The budget that was originally to finance development programs was diverted to finance the economic needs of the people who were disrupted due to the spread of the COVID-19 outbreak. Community activities to meet their needs were

greatly disrupted, people mostly stayed at home. The activities that they have been carrying out so far are no longer the usual activities, which are visiting other areas to develop economic business activities. The number of recipients of direct cash assistance ranges from approximately 171 people per month, goat farm assistance, additional food assistance for toddlers and handling covid 8% of the total village budget.

4 Conclusion

The preparation of an activity plan in the village of Napo which will be financed from the allocation of village funds begins through a meeting at the hamlet level. The hamlet heads invited community leaders to a meeting to discuss the program of development activities that would be financed through the village fund allocation budget. The results of the meetings in each hamlet are brought to the village level to be discussed through a meeting between the Village Head and the Village Consultative Body. Financing activities in villages whose funds are sourced from village fund allocations are mostly used for village government operations. The financing includes payments for the income of the village head, allowances for the BPD and its members and operational needs of the village office such as electricity payments, office stationery shopping, postal and stamp duty shopping, photocopying, printing and copying, food and drink shopping for meetings, labor wages, spending on official trips for village heads and village officials, capital expenditures for office and household equipment, and computer capital expenditures.

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