

Analysis of Implementation of Village Fund Programs Empowerment of Community in Boang Manalu Village, Salak Sub District, Pakpak Bharat Regency

¹Febriansyah Boang Manalu, ²Erlina, ³Agus Purwoko

¹Department of Regional and Rural Development Planning,
University of Sumatera Utara,
North Sumatra, Indonesia

²Department of Economic Development, Faculty of Economics and Business
University of Sumatera Utara,
North Sumatra, Indonesia

³Department of Forestry, Faculty of Agriculture
University of Sumatera Utara,
North Sumatra, Indonesia

Abstract

The aim of this study is to analyze the policy on the implementation of the village fund program in economic empowerment of the Boangmanalu Village community in the Salak Subdistrict of Pakpak Bharat Regency. Data is collected by interactive techniques through interview processes and non-interactive techniques by recording documents / archives and observing research objects directly. Furthermore, the analysis is carried out qualitatively with descriptive explanations. Based on the information obtained, it can be concluded that administratively the stages of accountability of the Boangmanalu Village government are carried out properly. However, accountability reports (LPJ) are carried out by third parties and there is no evaluation by the Boangmanalu village community so that accountability is less effective.

Keywords: village fund, empowerment, community, implementation, policy

Government, drawn from the State Budget (APBN) received by regency/city in the Regional Budget (APBD) after deducting 10% of the Special Allocation Fund (DAK) . The funds are then used to finance the administration of government, implementation of development, community development, and community empowerment. The nominal amount that will be given to each village will differ depending on the geography of the village, population, and mortality. Allocation of funds of 10% received by the village will have an impact on increasing village income.

Pakpak Bharat regency was formed based on Law No. 9 of 2003 concerning the Establishment of South Nias Regency, Pakpak Bharat Regency, and Humbang Hasundutan Regency in North Sumatra Province, is the legal basis for Pakpak Bharat Regency as one of the regencies located in North Sumatra Province which has 8 sub-district consisting of 52 villages.

Introduction

The Village Fund Program began in 2015, Village Funds provided by the Central

Statement of the Problem

What is the implementation of the village fund program in Salak Sub-district, Pakpak Bharat regency?

Objectives of the Study

To analyze the implementation of the village fund program in empowering the community in Boangmanalu Village, Salak Subdistrict, Pakpak Bharat Regency.

Research Methodology

The research locations were Boangmanalu Village, Salak Subdistrict, Pakpak Bharat Regency, where the absorption of village funds reached 100% but the population income level was still low. Data is collected in an interactive way through the interview process and non-interactive ways by recording documents / archives and direct observation to the object of research (Riduwan, 2003: 30). Data were analyzed qualitatively with descriptive explanations.

Literature Review

Policy Implementation

According to George Edward III (in Santoso, 2012) states that the implementation of the policy is "is the stage of policymaking between the establishment of a policy". The importance of policy implementation in the policy process is emphasized by Udoji quoting (2012) as "the execution of policies is important if not more important than policy making". Another problem in the implementation of policy is what Pressman and Widavsky said in Santoso Pandji, (2012) referred to as "the complexity of collective action".

Griundle dalam (Syukami, 2000) says implementation is a process whereby policy implementers carry out activities or activities so that in the end they will get results in accordance with policy objectives. Lester and Stewart Jr in Badjuri and Yuwono (2002), say that

implementation as a process and the results of the success of the implementation, which is measured and seen from the process and the achievement of the main objectives.

This Village Fund is regulated in Government Regulation (PP) Number 60 of 2014 concerning village funds sourced from the State Budget (APBN). Minister of Village Regulation, Development of Underdeveloped Regions, and Transmigration of the Republic of Indonesia Number 21 of 2015 concerning Determination of Priority for the Use of Village Funds in 2016 in Chapter III Article 3. Priorities for the use of Village Funds are based on the principles:

- a. Social Justice, by prioritizing the rights or interests of all villagers without discriminating;
- b. Priority needs, by prioritizing village interests that are more urgent, are more needed such as the needs that cover most of the villagers; and
- c. Village typology, taking into account the specific conditions and realities of the geographical, sociological, anthropological, economic, and ecological characteristics of the village, as well as changes or developments in the progress of the Village Development Sector.

Based on the Minister of Village Regulation, Development of Underdeveloped Regions, and Transmigration of the Republic of Indonesia Number 21 of 2015 concerning Determination of Priority for the Use of Village Funds in 2016 Chapter III Article 4 mentioned Villages in regency/city as referred to in Article 2, Village Funds are prioritized to finance the implementation of programs and activities Local Villages in the Village Development and Village Community Empowerment sectors.

Transparency of Village Fund Use

Implicitly in transparency how local governments must report plans, management and final reports such as transparent budget financial statements so that the wider community can find out. Transparency is a principle that guarantees freedom for everyone to obtain information about government administration, namely information about policies, the process of making and implementing them, and the results achieved (IBRA and Ministry of Home Affairs 2002: 18). Whereas Mardiasmo (2002: 6) states the openness of the government in providing information related to public resource management activities to those who need information.

Basically transparency refers to the availability of information to the public and clarity about the laws and regulations of the government. The transparency indicator according to Krina (2003: 19) is as follows:

1. Information clarity
2. Simplicity in getting information;
3. Prepare a complaint mechanism if there is a violation or request to pay bribes;
4. Increasing information distribution through collaboration with mass media and non-government institutions.

Results and Discussion

Analysis of Village Fund Implementation in Community Empowerment in Boangmanalu Village

Based on Pakpak Bharat Regent's Regulation No. 8 of 2017 concerning the Procedure for Distribution and Determination of Village Fund Details for each Village in Pakpak Bharat regency, which is funded by the Village Fund (DD). Communities can participate in three (3) aspects, environmental empowerment,

economic empowerment, and human empowerment. Of these three aspects, the form of community involvement can be in the form of energy, ideas, facilities, equipment or ability and expertise in a particular field. Barriers to community participation in the Village Fund (DD) budget management are still weak both in terms of mind, energy and time. The following are some excerpts from interviews related to the involvement of the Boangmanalu Village community in the implementation of Village Fund (DD) utilization. The village head of Boangmanalu said:

"Community involvement until now is still less active in participating in activities such as proposing activities and community self-help in the implementation of program activities."

However, in the village of Boangmanalu emphasizes only on environmental empowerment and human empowerment. Environmental empowerment is allocated for the construction of physical facilities / infrastructure that can support the mobility of rural communities. In Boangmanalu Village there are still a number of road shafts that are starting to break and interrupt local community activities. This is the basis for using the Village Fund (DD) budget for small-scale road development. But on the other hand, this is contrary to the meaning of true environmental empowerment, as a program of care and environmental preservation.

Other empowerment is used to support the Family Welfare Development Program (PKK), savings and loan activities related to family welfare in the village. The empowerment budget is still dominated by

government assistance, while community self-help is still not visible. Community empowerment is still limited to funds from the government for the people. So it can be concluded that empowerment in Boangmanalu Village is categorized as empowerment in the form of support not emancipatory empowerment.

Village Fund Management (DD) in Boangmanalu Village, Salak Subdistrict, through a process of controlling, regulating, managing, organizing village budget funds for the needs of the village community, from planning to evaluation. This is intended for the welfare of the community in Boangmanalu Village so that it can grow and develop evenly and directed in accordance with the planning of government programs based on the rules that have been established.

Village Fund Management Planning (DD) Stage

Planning with participatory models is carried out through the Village Development Planning (Musrenbang) of the village by involving all elements of the community starting from community institutions, community leaders and all village communities. The village Musrenbang aims to encourage the community to participate in developing and determining development plans in village, so that the activity plan is in accordance with planning priorities in the current year Planning Village Fund

Management (DD) in Boangmanalu Village, Salak subdistrict, based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 114 of 2014 concerning Village Development Guidelines for the preparation of Village Development plans that must be implemented through Village Musrenbang, which is discussed and agreed upon, as follows::

- a. Report on the results of the Village assessment;
- b. Village development policy formulation which is outlined in the Village Head's vision and mission;
- c. Priority plans for village governance, village development, community development and community empowerment activities
- d. Discussion of the priority plan of activities was carried out with focus group discussions in each area of village administration, village development, community development, and village community empowerment.

The results of the observations and information obtained show that the musrenbang activities in the planning stages in Boangmanalu Village still do not meet the requirements and essence of the village musrenbang objectives, more clearly can be seen in the following table. Table 1. Stages of Village Fund Management (DD) Planning in Boangmanalu Village in Musrenbang Activities.

Table 1. Planning Stages of the Village Musangbang in Boangmanalu

Variable	Indicator	Propose	Participati on	Percent (%)
Planning	Attendance of Participants	Opine	5	16,67
		Not Opine Opine	25	83,33
		Total	30	100
Subject		Proposal	5	16,67
		Preparation	5	16,67

	Planning		
	Unknown	20	66,67
	Total	30	100
Establishment of Village Government Work Plans (RKP)	Agree	18	60
	Slightly agree	3	10
	Agree		
	Undecided	9	30
	Total	30	100

Source: Processed from Secondary data, 2017

From the table above, it can be seen that the level of community participation is still very low, this condition is indicated by the small number of people attending and expressing opinions in musrenbang on the activities to be carried out. The large number of invitations were distributed but only 30 people attended the village musrenbang activities, but in terms of the implementation of the main discussion, only 5 people or 16.67% proposed. The planning was only 5 people or 16.67% and the large number of participants did not know the subject matter of 20 people or 66.67%.

The following are the results of interviews with the Village Head of Boangmanalu, Mr. Ramli Boangmanalu, regarding the stages of Village Fund management planning and how the participation of the village community in the musrenbang activities is as follows:

"In the musrenbang process, the participation of village institutions and communities is still relatively low. There were only about 30 people in attendance, but in terms of the subject matter of the discussion, we from the village government had appealed to the participants to give opinions or suggestions so that the objectives of the development in the village would be in accordance with what was planned. (interview, October 13, 2017).

This information is like the statement of one of the community members, Mr. Asdar Banurea, who said that:

"We, the villagers, still don't understand what planning is in rural development, plus the village government also never explained to us, so I and a number of other people just came to attend, because we didn't know what to say, so we are not empowered "(Interview 15 October 2017).

This situation causes the village musrenbang activities to be less effective and influences the function of the establishment of the Village Development Work Plan which is the source of the implementation of the village administration later. So that the planning process of the Village Fund (DD) management activities in community empowerment contained in the Village RKP was determined personally by the village government as the village administration management team of the Village Fund (DD) in Boangmanalu Village.

This is consistent with the results of the interview with the chairman of the Boangmanalu Village Consultative Body, Mr. Saiful Boangmanalu, who stated that:

"Village Musrenbang activities that should be able to produce various activity plans in the use of the Village Fund (DD) budget do not work as they

should. In these activities the people who attended were few and did not propose any plans. So that the planned activities are all determined by the village government unilaterally, both the traditional market development planning and the manufacture of wells which will then be distributed to the community using a water pumping machine ”(Interview on October 18, 2017).

The Village Development Work Plan Matrix or usually called the Village Government Work Plan (RKP) aims as follows:

1. In order for the village to have an annual development planning document that has permanent legal force. Sebagai dasar/pedoman kegiatan atau pelaksanaan pembangunan di desa.

2. As a basis for drafting regulations on village income and expenditure budgets.

Table 2. Boangmanalu Village Development Working Matrix in 2017

Activity	Location	Budget (rupiahs)	Source of funds
DEVELOPMENT SECTOR			
Public Latrines	Desa Boangmanalu	65.850.000	Village Fund
Retaining walls constructions	Desa Boangmanalu	95.473.458	Village Fund
Paving and cementing water channel	Desa Boangmanalu	163.050.000	Village Fund
Installing tile floors and window gates the village office	Desa Boangmanalu	120.500.000	Village Fund
Cementing Kuta Payung water channel	Desa Boangmanalu	70.800.000	Village Fund
Concrete casting for settlements	Desa Boangmanalu	147.500.000	Village Fund
Concrete casting for the back of the police station	Desa Boangmanalu	76.000.000	Village Fund
Paving for jut lae mbalno	Desa Boangmanalu	288.030.592	Village Fund
Farm road pavement	Desa Boangmanalu	250.000.000	Village Fund
Continued paving the ring road of the village head's office	Desa Boangmanalu	270.140.000	Village Fund
Retention basin	Desa Boangmanalu	180.000.000	Village Fund
Paving road	Desa Boangmanalu	185.600.000	Village Fund
Retaining walls constructions	Desa Boangmanalu	115.571.500	Village Fund
EMPOWERMENT SECTOR			
Training of Village Heads and Village apparatus	Desa Boangmanalu	10.000.000	Village Fund
Empowerment of Integrated Family Planning Service Post (Posyandu) and group/individual business (UP2K)	Desa Boangmanalu	9.600.000	Village Fund
Community Nutrition Improvementt	Desa Boangmanalu	4.000.000	Village Fund
		2.028.515.550	

Village Owned Enterprises (BUMDes)	Desa Boangmanalu	9.980.000	Village Fund
Community Economic Technology Guidance (Bimtek)	Desa Boangmanalu	2.500.000	Village Fund
Small Business and Industry Empowerment Activities	Desa Boangmanalu	66.500.000	Village Fund
Community Empowerment Institute (LPM)	Desa Boangmanalu	1.400.000	Village Fund
Insight Development Study	Desa Boangmanalu	12.500.000	Village Fund
Economic Empowerment Activities	Desa Boangmanalu	80.511.408	Village Fund
196.991.408			Village Fund

Source: Processed from Secondary data, 2017

From the table above can be seen in village development planning in 2017, boangmanalu village in the preparation of the activity plan carried out by the village government is more conducive to construction than the empowerment of the village community. However, from table 1 above it can be seen that out of 30 people in total, only 3 people or 10% said that the Village Government Work Plan (RKP) was informed to the community, as many as 21 people or 70% said that there was no information related to the Village RKP and the rest as many as 6 people or 20% said they did not know. The following is the result of an interview with the Chairperson of the Boangmanalu Village LPM, Mr. La Rifat Berutu, who said that:

"The plan for the activities to be carried out in the village of Boangmanalu has never been declared by the village government to the community but the community only witnesses every activity that takes place in the village" (interview 18 October 2017).

From the results of interviews with several informants at the planning stage, Mr. Ramli Boangmanalu as the Village Head, Saiful Boangmanalu as chairman of the Village Consultative Body (BPD), La

Rifat Berutu as chairman of the Community Empowerment Institution (LPM) and Asdar Banurea as the Village Community of Boangmanalu. Researchers found that there was a lack of community awareness and lack of transparency from the village government in Village Fund Management (DD), as well as a lack of public understanding of the planning stages in Village Fund Management (DD) which had only prioritized physical development.

From the explanation above shows that although in the end the Village Fund (DD) activity plan formulation contained in the Village RKP can be implemented properly. However, because the plan produced is not based on the aspirations of the community and the lack of transparency of information from the village government, it can be said that the Village Fund (DD) management planning stage in an effort to empower the community is still less effective.

Village Fund Management Stages (DD)

In 2017 Pakpak Bharat District distributed Village Funds to Boangmanalu Village amounting to 863,634,000 (Eight hundred sixty three six hundred thirty four thousand rupiah). Boangmanalu Village realizes the Village Fund on development

and empowerment, there are 78% for the development field with a value of 664,430,592 (Six hundred sixty four million four hundred thirty thousand five hundred ninety two rupiahs), then for community empowerment activities only 22% with a value of 183,011,408 (one

hundred eighty three million eleven thousand four hundred eight thousand rupiah). As for the effectiveness of Village Fund Management in the development and empowerment of communities in the Village of Boangmanalu as follows:

Tabel 3. Realisasi Dana Desa terhadap Pembangunan

Program Kegiatan	Location	Budget	Source of Fund
Retaining walls constructions	Desa Boangmanalu	65.850.000	Village Fund
Paving and cementing water channel	Desa Boangmanalu	95.473.458	Village Fund
Concrete casting for settlements	Desa Boangmanalu	147.500.000	Village Fund
Paving for jut lae mbalno	Desa Boangmanalu	288.030.592	Village Fund
Total		664.430.592	Village Fund

Source: Processed from Secondary data, 2017

Table 4. Realization of Village Funds for Community Empowerment

Program Kegiatan	Location	Budget	Source of Fund
Training of Village Heads and Village apparatus	Desa Boangmanalu	10.000.000	Village Fund
Empowerment of Integrated Family Planning Service Post (Posyandu) and group/individual business (UP2K)	Desa Boangmanalu	9.600.000	Village Fund
Community Nutrition Improvement	Desa Boangmanalu	4.000.000	Village Fund
Community Economic Technology Guidance (Bimtek)	Desa Boangmanalu	2.500.000	Village Fund
Small Business and Industry Empowerment Activities	Desa Boangmanalu	66.500.000	Village Fund
Community Empowerment Institute (LPM)	Desa Boangmanalu	1.400.000	Village Fund
Insight Development Study	Desa Boangmanalu	12.500.000	Village Fund
Economic Empowerment Activities	Desa Boangmanalu	80.511.408	Village Fund
Total		183.011.408	Village Fund

Source: Processed from Secondary data, 2017

Table 4 shows that the amount of Village Funds (DD) received by Boangmanalu Village is 183,011,408, where the Village Fund (DD) budget allocation by the

Village Government of Boangmanalu is for rural community empowerment activities with types of activities such as Village Head Training and Village

Devices with a budget of 10,000,000 rupiah, UP2K and KB empowerment activities amounting to 9,600,000 rupiahs, improvement of community nutrition with a budget of 4,000,000 rupiahs, LPM empowerment activities with a budget of 1,400,000 rupiahs, Study activities for developing insights with a budget of 12,500. 000 rupiah, and community economic empowerment activities with a budget of 80,511,408 rupiahs. Information obtained from 30 respondents related to the implementation stages in Village Fund Management (DD) in Boangmanalu Village that the level of participation of each stage of Village Fund Management (DD) is still very low, both labor and supporting material for all activities in the Village.

This can be seen in the process of empowerment activities in Boangmanalu Village such as empowering the people's economy. Information obtained from 30 respondents who stated that there was no participation at all from the community to support the activity. This was as stated by the Village Head of Boangmanalu, Mr. Ramli Boangmanalu stated that:

"Community awareness of empowerment activities is still very low, they do not want to attend musrenbang, I am sure they also do not want to contribute to empowerment. (Interview October 16, 2017).

The results of the study also showed that in the implementation of the village government's activity plan, it was still less transparent in providing information to the community, the village government did not first provide information or ask for community participation. This condition is one of the causes of the low level of community participation in supporting community empowerment activities in the

village. As a statement from one of the community members, Mr. Iwaluddin Solin who stated that:

"Many people do not participate in every village activity because some people are disappointed and do not like the performance of the village head, in addition to lack of care for the social conditions of the community, also unfairly provide assistance" (interview 1 September 2017).

Another opinion expressed by Boangmanalu Village community leader, Mr. Jamiatul Banurea, stated that:

"The current condition of the village is very far from the slogans attached to the village, such as harmonious village life, a good sense of brotherhood and the high spirit of mutual cooperation of the village community. The involvement of the community in politics is very damaging to the relationship between the people" (interview 1 September 2017).

In the implementation phase of Village Fund (DD) management in Boangmanalu Village, from every village activity carried out such as Empowerment of integrated Family Planning Service Post (Posyandu) and group/individual business (UP2K) with a budget of 9,600,000 rupiahs and improvement of community nutrition with a budget of 4,000,000 rupiahs, it can be completed well but due to lack of transparency of information related to the implementation of activity planning by the village government to the community, so that the achievement of the objectives of the Village Fund (DD) management in Boang Village is not yet effective.

The following is the public statement regarding the quality of the implementation of the village government, one of them is the Chairperson of Community

Empowerment Institute (LPM) Boangmanalu Village, Mr. La Rifat Berutu stating that:

"The amount of budget used for government operations such as allowances and spending on office equipment does not have an impact on improving the quality of government administration, even the village office is never open" (interview 1 September 2017).

Pendapat lain terkait belum efektifnya pencapaian tujuan pengelolaan Dana Desa, disampaikan oleh ketua BPD yakni Bapak Saiful Boangmanalu menyatakan bahwa:

"Efforts to empower rural communities, one of which is the empowerment of small businesses and industries, is actually good enough because it will make it easier for people to sell their agricultural products without having to go to neighboring villages. But this is not effective because there is no supervision carried out by the village community and that is due to the lack of community understanding of their responsibilities as a direct evaluation team of every activity that takes place

in the village "(interview 30 October 2017).

As seen the various problems above, even though all the plans that have been prepared can be implemented properly. However, the implementation stage of village fund (DD) management in empowering the Boangmanalu Village community can be said to be less effective.

Village Fund Management Accountability (DD) Stages

The completion stage is in the formulation of Village Fund Management (DD) accountability. At the stage of accountability, it is still not effective, because the Accountability Report (LPJ) is not carried out by the village government, but by a third party who does not come from the government or Boangmanalu Village institution and there is no transparency to the community, so that the community does not know their responsibilities as a team of every activity carried out in Village Fund Management (DD).

Table 5. Assessment of Village Fund Management Accountability Stage

Variable	Indicator	Scale	Participation	Percent (%)	
Accountability	Compiler of Accountability Report (LPJ)	Village Government with Village Empowerment Agency (BPD)	5	16.67	
		Other Parties	7	23.33	
		Unknown	18	60	
		Total	30	100	
		Quality of Accountability Report	Good	19	63.33
		Unknown	11	36.67	
		Total	30	100	
	Evaluation of Joint Community Activities		Yes	2	6.67
			No	24	80
			Unknown	4	13.33
		Total	30	100	

Source: Processed from Secondary data, 2017

From the table above it can be seen that of all respondents or 16.67% said that the Accountability Report (LPJ) was prepared by the village government together with the Village Empowerment Agency, while 7 other people or 23.33% said that the Accountability Report was prepared by a third party not coming from elements of the government or the Boanganalu Village institution. While the remaining 18 people or 60% do not know who is the one who compiled the accountability report for the village of Boangmalau. And the results of the study indicate that the accountability report of Boagmanalu Village was not prepared by the village government as the person in charge of implementing the activity, but was prepared by the other party.

This is based on the results of interviews with the Boangmanalu Village Treasurer, Mr. Simsal Lumban Gaol, who stated that:

"The quality of the human resources of the Boangmanalu Village government is still very low, apart from only graduating from high school, the village government also still has no experience in managing or accountability for the Village Fund budget (DD) and the obstacles for the village government are that data is not stored so we have difficulty managing the budget and we also do not understand how to operate computers, he said. "(Interview October 13, 2017).

The above statement was also supported by the results of an interview with Mr. Wanto Boangmanalu as the Secretary of the Village of Boangmanalu, stating that:

"The Boangmanalu Village Accountability Report (LPJ) has not been prepared by the village government as the responsible person in the village, because the quality of

the village apparatus is very low or not sufficient to compile the LPJ, but this must be understood because this is new to the village government, especially in Boangmanalu Village." (Interview October 13, 2017).

Next in table 5 above shows that the Accountability Report of the Village of Boangmanalu is good, 19 people or 63.33% say that the Accountability Report made can be well received by regency government. The results also showed that the Accountability Report (LPJ) made by the Village Government of Boangmanalu was used as a pilot for all villages in Salak sub-district. This was as stated by Boangmanalu Village Head, Mr. Ramli Boangmanalu, who stated that:

"The Boangmanalu Village has prepared the accountability report well, besides always being on time, LPJ Boangmanalu Village has also been used as a pilot LPJ for all villages in Salak sub-district. "(Interview October 13, 2017).

The results of the interviews above are also supported by the results of interviews with the chairman of the Boangmanalu Village Empowerment Agency, Mr. Saiful Boangmanalu, who stated that:

"The Boangmanalu Village Government is very good in preparing accountability reports for the use of this Village Fund (DD) budget. In the LPJ that was produced there was never a problem and was always on time, even LPJ of Boangmanalu Village was often used as an example for other villages "(Interview October 14, 2017).

One of the principles for managing the Village Fund (DD) budget is that all activities must be evaluated together with the community. This identifies that in the

accountability stage the government should not only carry out accountability to the central government, but also to the community to provide information and evaluate activities that occur in the village. However, the results of the study indicate that the Boangmanalu Village government does not evaluate activities that run in the village with the Boangmanalu Village community. Of the 30 respondents there were only 2 respondents or 6.67% who said that there was an evaluation of joint activities of the Lakapodo Village community and 24 respondents or 80% said that the village government did not evaluate joint activities with the community, 6 others said they did not know whether the village government have evaluated the activities that have been carried out. The following statement was delivered by members of the community, Mr. Arwan Lingga who stated that:

"The Boangmanalu Village Government has never conducted an evaluation with the community in Boangmanalu Village, so that the community does not know at all whether there is a problem in the village or not" (Interview October 21, 2017).

The results of the interview above are in line with statements made by other members of the community, Ibu Sukma Solin S.Pd, who stated that:

"As far as I know, the village government has never conducted an evaluation with the Boangmanalu Village community or socialization to discuss obstacles or problems in development activities in Boangmanalu Village" (Interview October 20, 2017).

Based on the information obtained as explained above, even though administratively the stages of accountability by the Village Government

of Boangmanalu can be implemented properly. However, because the LPJ produced was the work of a third party and there was no evaluation of activities that should have been carried out with the Boangmanalu Village community, the village government did not evaluate activities with the village community. Then the stages of accountability carried out by the government of Boangmanalu Village can be said to be less effective.

Conclusion

Based on the results of research and discussion on the effectiveness of Village Fund Management (DD) in community empowerment in the Village of Boangmanalu Village, Salak District, Pakpak Bharat Regency, it can be concluded that the policy on village fund distribution in community economic empowerment in Boangmanalu Village has not prioritized aspects of community participation and policy. from the government.

Suggestion

Based on the description of the conclusions, implementation and accountability stages should involve all levels of society and transparency of information delivered by the apparatus Boangmanalu village to the people of Boangmanalu Village. Then at the implementation stage the need for transparency in the use of the Village Fund (DD) budget by the Village Government apparatus of Boangmanalu so that all people know the Village Fund allocation (DD) as expected. Furthermore, the accountability process must be carried out by the Boangmanalu Village government themselves and the need for community evaluation in each Village Fund (DD) management process.

Reference

Books

- [1] Azam, Awang, 2010. Implementasi Pemberdayaan Pemerintah Desa, Pustaka Pelajar, Yogyakarta
- [2] Sholihin., Ifham., Ahmad. 2010. Buku Pintar Ekonomi Syariah, PT Gramedia Pustaka, Jakarta
- [3] Budiarjo., Miriam., 2010. Dasar – Dasar Ilmu Politik, PT Gramedia Pustaka Utama, Jakarta
- [4] Departemen Pendidikan dan Kebudayaan. 1998. Kamus Besar Bahasa Indonesia, Balai Pustaka, Jakarta
- [5] Jusup., Al, Haryono. 2005. Dasar – Dasar Akuntansi Jilid I Edisi 6, STIE YKPN, Yogyakarta
- [6] Kartasasmita., Ginanjar. 1996. Pemberdayaan Masyarakat: Konsep Pembangunan Yang Berakar Pada Masyarakat, Erlangga, Jakarta
- [7] Mangkoesobroto, Guritno., Algifari. 1998. Teori Ekonomi Makro, STIE YKPN, Yogyakarta
- [8] Marbun, B, N. 2003. Kamus Manajemen, Pustaka Sinar Harapan, Jakarta
- [9] Mardikanto., Totolk., Soebianto., Poerwoko. 2012. Pemberdayaan Masyarakat dalam Perspektif Kebijakan Publik, CV Alfabeta, Bandung
- [10] Maria, Eni, Surasih., 2006. Pemerintah Desa dan Implementasinya, Erlangga, Jakarta
- [11] Moleong., Lexy, J. 2006. Metode Penelitian Kualitatif, Remaja Rosdakarya, Bandung
- [12] Nawawi., Hadari. 2003. Metode Penelitian Bidang Sosial, Gajah Mada University Press, Yogyakarta
- [13] Ndraha, Taliziduhu. 1997. Metodologi Ilmu Pemerintahan, Rineka Cipta, Jakarta
- [14] Pranarka, A.M.W. (1996), Globalisasi, Pemberdayaan, dan Demokratisasi Pemberdayaan: Konsep, Kebijakan dan Implementasi, Erlangga, Jakarta
- [15] Ratna, Sukmayani., dkk. 2008. Ilmu Pengetahuan Sosial, PT Galaxy Puspa Mega, Jakarta
- [16] Ricard, G, Lipsey., et al (1993), Pengantar Makro Ekonomi, Erlangga, Jakarta
- [17] Sekaran, Uma. 2007. Metodologi Penelitian untuk Bisnis, Edisi 5, Buku 1, Salemba Empat, Jakarta
- [18] Sinulingga, Sukaria. 2015. Metode Penelitian, Edisi Ketiga, USU Press, Medan
- [19] Soemantri., Bambang, Trisantoso. 2011. Pedoman Penyelenggaraan Pemerintahan Desa, Fokusmedia, Bandung
- [20] Sukirno., Sadono. 2006. Teori Pengantar Mikro Ekonomi, Rajagrafindo Persada, Jakarta
- [21] Syarudin., Ateng., Na'a, Suprin. 2010. Pergulatan Hukum Tradisional dan Hukum Modern Dalam Desain Otonomi Desa, PT Alumni, Bandung
- [22] Thoah, Miftah. 2010. Birokrasi Politik di Indonesia, PT Raja Grafindo Persada, Jakarta
- [23] Tjokrowinoto., Moeljarto. 2001. Pembangunan: Dilema dan Tantangan, Pustaka Pelajar, Yogyakarta
- [24] Wasistiono, Sadu. 2003. Kapita Selekta Penyelenggaraan Pemerintah Daerah, Fokusmedia, Bandung
- [25] Widjaja, H, A.W. 2010. Otonomi Desa, PT Raja Grafindo, Jakarta

Journals

- [1] Agus Subroto (2009), “Akuntabilitas Pengelolaan Dana Desa (Studi Kasus Pengelolaan Alokasi Dana Desa di Desa-Desa Dalam Wilayah Kecamatan Tlogomulyo Kabupaten Temanggung Tahun 2008”, Tesis, Program Studi Magister Sains

- Akuntansi Universitas Diponegoro, Semarang
- [2] Chandra Kusuma Putra, Ratih Nur Pratiwi dan Suwondo (2013), “Pengelolaan Alokasi Dana Desa Dalam Pemberdayaan Masyarakat Desa (Studi Pada Desa Wonorejo Kecamatan Singosari Kabupaten Malang)”, *Jurnal Administrasi Publik (JAP)* Vol. 1 No. 6, hal. 1203 - 1212
- [3] Gresly Yunius Rainal Mamelu, Lintje Kalangi dan Linda Lambey (2016), “Analisis Pelaksanaan dan Penatausahaan Dana Desa Pada Desa – Desa Dalam Wilayah Kecamatan Kotamobagu Timur, Kota Kotamobagu”, *Jurnal*, Hal. 148 – 159
- [4] Mahfudz (2009), “Analisis Dampak Alokasi Dana Desa Terhadap Pemberdayaan Masyarakat Dan Kelembagaan Desa”, *Jurnal Organisasi dan Manajemen*, Vol. 5 No. 1, Hal, 10 – 22
- [5] Ni Kadek Darmiasih, Ni Luh Gd Erni Sulindawati, dan Nyoman Ari Surya Darmawan (2015), “Analisis Mekanisme Penyaluran Alokasi Dana Desa Pada Pemerintah Desa (Studi Kasus Desa Tri Buana, Kecamatan Sidemen, kab. Karangasem)”, *Jurnal Akuntansi Program S1*, Vol 1 No. 3, Hal. 1 – 12
- [6] Nunuk Riyani, (2016), “Analisis Pengelolaan Dana Desa, Studi Kasus di Desa Singopuran Kecamatan Kartasura Kabupaten Sukoharjo Tahun 2016”, *Artikel Publikasi Universitas Muhammadiyah Surakarta*
- [7] Rani Eka Diansari (2015), “Analisa Implementasi Alokasi Dana Desa Kasus Seluruh Desa di Kecamatan Kledung Kabupaten Temanggung Tahun 2013”, *Seminar Nasional Universitas PGRI Yogyakarta*, Hal. 504 – 511
- [8] Ray Septianis Kartika (2012), “Partisipasi Masyarakat Dalam Mengelola Dan Desa di Desa Tegeswetan dan Deas Jangkrikan Kecamatan Kepil Kabupaten Wonosobo”, *Jurnal Bina Praja*, Vol. 4 No. 3. Hal. 179 – 188
- [9] Ridwan Bempah (2013), “Analisis Alokasi Dana Desa Dalam Meningkatkan Pendapatan Penduduk Miskin di Kecamatan Poso Pesisir Kabupaten Poso”, *e-Jurnal Katalogis*, Vol. 1 No. 2, Hal. 55 – 66

Regulations

- [1] Undang – Undang Nomor 6 Tahun 2014, Tentang Desa
- [2] Undang – Undang Nomor 23 Tahun 2014, Tentang Pemerintah Daerah
- [3] Peraturan Pemerintah Republik Indonesia Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang – Undang Nomor 6 Tahun 2014 Tentang Desa
- [4] Peraturan Pemerintah Republik Indonesia Nomor 47 Tahun 2015 Tentang Perubahan Atas Peraturan Pemerintah Nomor 43 Tahun 2014 Tentang Peraturan Pelaksanaan Undang – Undangn Nomor 6 Tahun 2014 Tentang Desa
- [5] Peraturan Pemerintah Republik Indonesia Nomor 8 Tahun 2016 Tentang Perubahan Kedua Atas Peraturan Pemerintah Nomor 60 Tahun 2014 Tentang Dana Desa Yang Bersumber Dari Anggaran Pendapatan dan Belanja Negara
- [6] Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, Dan Transmigrasi Republik Indonesia Nomor 21 Tahun 2015 Tentang Penetapan Prioritas Penggunaan Dana Desa Tahun 2016