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Implementation The Use Village Funds Supporting Development in Jatimulyo Village, Tulungagung Regency

Anggie Novita Rahmadani, Muhammad Agus Muljanto

Public Administration, Faculty of Social and Political Sciences, UPN Veteran East Java, Surabaya, Indonesia

Corresponding Author Email: 21041010182@student.upnjatim.ac.id

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ABSTRACT

Village funds are one part of village finances that come from APBN transfers and are used by village governments to improve the welfare of village communities in accordance with the priorities for using village funds. The policy on the use of village funds has been stated in Permendes Nomor 7 Tahun 2023 Tentang Rincian Prioritas Penggunaan Dana Desa. Village funds must be allocated for the welfare of the village community, one of which is through the realization of development. The purpose of this study is to describe the extent to which the implementation of the use of village funds in supporting development in Jatimulyo Village, Kauman District, Tulungagung Regency. The research method used is descriptive qualitative research and the research focus uses the theory of public policy implementation according to Van Meter & Van Horn (1975) which includes 6 variables. Based on the research results, the Jatimulyo Village Government and other implementers have implemented infrastructure development and human development through village funds in 2023. There are 3 out of 6 indicators that have not fulfilled the implementation theory according to Van Meter & Van Horn (1975), including: 1.) indicators of policy targets, the development carried out is the construction of GORs, farm roads, waterways, posyandu, and the Village Fund BLT program. However, these development targets have not been maximally useful in terms of quality and quantity. 2.) resource indicators, the limited village fund budget makes the implementers have to maximize these financial resources in supporting good development. 3.) indicators of the characteristics of these implementers still have insufficient competence in planning village development priorities at that time.

INTRODUCTION

Villages are the lowest level of autonomous government. (Dhohan & Nawangsari, 2024) Each regency/city has granted autonomous authority to villages with the aim of organizing and managing governance in their respective village areas. This organized village government has been stated in *Undang-Undang Nomor 6 Tahun 2014 Tentang Desa*. The legislation explains that villages have autonomy policies independently in various aspects. One of the aspects that must be implemented in the village is the management of village finances (DJPB, 2024).

Village finance is a form of income found in the village and includes sources of village income, including Village Funds (DD), Village Original Income (PADes), Financial Assistance, Revenue Sharing of Regional Taxes and Levies, Village Fund Allocation (ADD), Grants and Donations, and Business results originating from the village itself. One part of village finances that is the largest source of village income is village funds. These village funds come from the transfer of the central budget (APBN) which will be given to each village through the regional budget (APBD) (Kurnianingrum, 2021). One of the regulations that explain village funds is the *Peraturan* Menteri Keuangan Nomor 145 Tahun 2023 Tentang Pengelolaan Dana Desa. The legislation states that the village funds that have been given must be allocated for various programs, namely to organize the village government, carry

out the realization of village development, conduct community empowerment programs, and foster the village community (Badrudin & Siregar, 2021).

One of the allocation of village funds is to carry out the realization of development because development is a factor that greatly affects the level of welfare of rural communities. This is because with the realization of good development, the implementation of village funds will be considered successful. Village development policy through village funds is an important substance in public policy to manage public resources (Muljanto, 2021). The success in implementing village development is always related to the involvement of all parties consisting of the village government as the main actor, the village community, and other parties who support the implementation of this development (Kurnianingrum, 2021).

The village fund budget is expected to bring considerable changes in village development. The intended change is that the village becomes more advanced, independent, democratic, and strong, which is in accordance with the objectives in *Undang-Undang Nomor 6 Tahun 2014 Tentang Desa* (Son, 2024). The implementation of village development can be seen from two aspects, namely physical development which includes infrastructure development and non-physical development including education, health, economic, and community empowerment services (Sakir, 2024).

The village fund budget from 2020-2024 has changed and village funds have a large enough nominal to manage their respective villages. The provision of village funds in 2020 amounted to 71.1 trillion and then increased to 71.9 trillion in 2021. In both years, village funds were prioritized for handling the Covid-19 pandemic. After the pandemic began to subside, the village fund budget in 2022 experienced a significant decrease, which was only around 67.9 trillion (Sadva Sarnita. 2023). The village funds in 2022 are more focused on providing Direct Cash Assistance for Village Funds (BLT DD) and in the context of post-pandemic economic recovery. Village funds in 2023 will increase again, namely 70 trillion, which is also again focused on economic recovery and improving human resources. Until 2024, village funds have reached 71 trillion which will be prioritized to carry out the development and empowerment of village communities (Waluyo Dwitri, 2024).

The village fund, which has a large nominal size, can have a positive impact on the village community if the village funds have been allocated appropriately and effectively. The speed of distribution and allocation of village funds from the central government to the village government has a great influence on the success of the realization of village development. The province in Indonesia that has the fastest distribution rate is in East Java Province (Risa et al., 2021). This fastest distribution has been going on for the past few years, so it also has an impact on the rapid distribution of village funds to the village government. One of the districts in East Java Province that has distributed village funds quickly after receiving village funds from the province is Tulungagung Regency. This district is an area that received an award related to the 2nd Fastest Village Fund Distributor in East Java Province starting from 2021-2023. The distribution of village funds is expected to continue to encourage faster village development and have benefits for all village communities equally (Setda, 2023).

In accordance with Peraturan Bupati Nomor 27 Tahun 2023 Tentang Tentang Tata Cara Pembagian dan Rincian Dana Desa Pada Setiap Desa di Kabupaten Tulungagung Tahun Anggaran 2023, these village funds are prioritized in the fields of government administration, development implementation, community empowerment, and village community development. Therefore, the use of village funds in 2023 in Tulungagung Regency must also be based on the Peraturan Menteri Desa, Pembangunan Daerah Teringgal, dan Transmigrasi Nomor 7 Tahun 2023 Tentang Rincian Prioritas Penggunaan Dana Desa dan Perbup Tulungagung Nomor 27 Tahun 2023 Tentang Tata Cara Pembagian dan Rincian Dana Desa Pada Setiap Desa di Kabupaten Tulungagung Tahun Anggaran 2023, especially in the implementation of village development. Jatimulyo Village is one of the villages in Kauman District, Tulungagung Regency that has received and implemented village funds for various priorities for the use of village funds. According to Perbup Tulungagung Nomor 27 Tahun 2023 Tentang Tata Cara Pembagian dan Rincian Dana Desa Pada Setiap Desa di Kabupaten Tulungagung Tahun Anggaran 2023, Jatimulyo Village has the largest village fund budget ceiling compared to other villages in Kauman District, which is IDR 1,351,652,000.

The overall budget of Jatimulyo Village in 2023 is IDR 2,124,259,750 and has village funds that have a percentage of 63.6% of the total village budget. In addition, table 1. The above also explained that there was an increase in village funds starting from 2021-2023. In this regard, village funds have the largest share compared to other sources of village

income. One of the allocations of village funds in Jatimulyo Village is to be used for the implementation of village development seen from the aspects of infrastructure development and human development.

The infrastructure development that has been carried out in Jatimulyo Village includes the construction of farming roads, GOR, waterways/environmental drainage. Meanwhile, the human development that has been carried out is health services in the form of regular posyandu and social assistance programs in the form of BLT DD. The development in Jatimulyo Village has been considered to have a positive impact on the village community because this development includes several aspects, one of which is in the economic aspect of the community to increase through the construction of farming roads.

With the development through the use of village funds that has been running and has been felt by the village community, Jatimulyo Village has also been named as Rank II of the Prospective Village for *Good Governance* Providers in Village Financial Management in 2023 in the Tulungagung Regency Area, the only one in Kauman District. The award is one of the proofs that the management of village funds in the management of village finances that has been carried out to support development has run accordingly.

There is a similar previous research from (Hariyati et al., 2024) the one in Giripurno Village, explaining that there are still problems that can be obstacles in the implementation of village funds for development, including inadequate sources of village funds, low environmental situations, and communication between organizations that have not been well established. Meanwhile, based on the results of the researcher's observation in Jatimulyo Village, there are still several problems, including that the source of budget derived from village funds is still limited, causing development to not be maximized and hampered. In addition, there are still some people in Jatimulyo Village who do not actively participate in the process of using village funds for development. The lack of community participation is caused by the low level of education and concern.

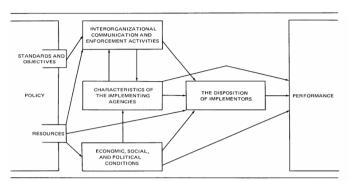
RESEARCH METHODS

This study uses a type of descriptive qualitative research. Qualitative research is a research method used to discover, explain, and understand a phenomenon that is occurring (Sugiyono, 2018). The data collection technique of this research is through passive participatory observation activities, semi-structured interviews, documentation, and triangulation techniques. The informants selected were in accordance with the focus of this research, including the Head of Jatimulyo Village, the Head of General & Planning of Jatimulyo Village, the Chairman of BPD Jatimulyo, LPMD Jatimulyo, and the people of Jatimulyo Village. This study uses data analysis techniques according to Miles & Huberman (2014) which includes data collection, data condensation, data display, and conclusions drawing and verifying (Miles et al., 2014).

The location used in this study is in Jatimulyo Village, Kauman District, Tulungagung Regency. The focus of this research is the implementation of the use of village funds in supporting development in Jatimulyo Village using the policy implementation theory of Van Meter & Van Horn (1975) which consists of six variables, namely: 1) Policy Standards and Objectives, 2) Resources, 3) Inter-Organizational Communication and Implementation Activities, 4)

Characteristics of Implementing Agents, 5) Economic, Social, Political Conditions and 6) Disposition of Implementers (Van Meter & Van Horn, 1975).

Figure 1. Van Meter & Van Horn Policy Implementation Model



Source: (Van Meter & Van Horn, 1975)

RESULTS AND DISCUSSION

Village funds are one of the budgets given from the central government to the village government and it is hoped that this village fund can help deal with various problems in the village in order to improve the welfare of the village community. The priorities for the use of village funds include the implementation of village government, the implementation of village development, the empowerment of village communities, and community development.

In 2023, Tulungagung Regency has distributed village funds from the center to 257 villages, amounting to IDR 244,856,659,000. Then, the village fund budget will be transferred to the village cash account in accordance with the ceiling of the respective village budget. Jatimulyo Village is one of the villages in Kauman District that received village funds of IDR 1,351,652,000 in 2023. Jatimulyo Village has also been categorized as an Independent Village in 2022 according to the Development Village Index (IDM) figures. The existence of village funds is expected to continue to increase IDM in Jatimulyo Village through the realization of the development carried out.

In this section, we will describe the results of the research in detail related to the findings obtained directly from the results of observations and interviews by researchers on the focus studied. In accordance with the purpose of the research and problem formulation, namely this study aims to describe the extent of the implementation of the use of village funds in supporting development in Jatimulyo Village, Kauman District, Tulungagung Regency through the theory of policy implementation according to Van Meter & Van Horn (1975) which consists of 6 indicators, namely: 1) Policy Standards and Objectives, 2) Resources, 3) Inter-organizational Communication and Implementation Activities, 4) Characteristics of Implementing Agents, 5) Economic, Social, and Political Conditions, 6) Disposition of Implementers.

3.1. Policy Standards and Objectives

These policy standards and objectives are indicators of policy implementation according to Van Meter & Van Horn (1975) which can affect the success of the implementation of a policy. These standards and objectives are an assessment related to the achievement of a comprehensive policy objective (Kasmad, 2018). In the context of development, the

goal to be achieved is to improve the welfare of the community. These standards and targets for village development are the first steps that serve as guidelines in the implementation of development. This development includes infrastructure development and human development. The implementation of this development must be followed by applicable policy standards so that its implementation does not cause problems that can hinder the achievement of goals.

According to the interview excerpt above, the standards used in the implementation of the use of village funds in supporting development in Jatimulyo Village are *Permendes Nomor 7 Tahun 2023 Tentang Rincian Prioritas Penggunaan Dana Desa dan Perbup Tulungagung Nomor 27 Tahun 2023 Tentang Tata Cara Pembagian dan Rincian Dana Desa Pada Setiap Desa di Kabupaten Tulungagung Tahun Anggaran 2023.* This standard has been used as a guideline for implementers in Jatimulyo Village appropriately because the level of compliance with this policy standard has a great influence on the achievement of village development goals. If the implementers are not guided by these policy standards, then what happens is that there are often mistakes and even mistakes that give rise to legal cases.

The policy target for development in Jatimulyo Village is the entire village community, without exception. In line with the above statement, Mr. Agus as the community of Patikreco Hamlet and Mrs. Mugiatin as the people of Baran Hamlet also said that the development carried out in Jatimulyo Village had been carried out. However, there is an uneven construction of farming roads.

Based on the interview excerpt above, the main target in the implementation of development through village funds is the entire community. The development that has been carried out in Jatimulyo Village is expected to provide benefits to the community as a whole because basically the purpose of the implementation of development is to improve the welfare of the community. However, in reality, the development of infrastructure and human development is not even and does not have the quality that the community expects because the community hopes that these implementers will carry out development that is a priority for the community first. This is because considering the limited village fund budget.

The above shows that the infrastructure development and human development that have been carried out in Jatimulyo Village in 2023 include the construction of farm roads, waterways, GOR, posyandu, and social assistance programs. The development target in Jatimulyo Village is still experiencing a discrepancy between the initial planning in 2022 and its implementation in 2023. This is shown by the lack of optimal quality of GOR construction in choosing materials that initially had good quality, but due to the increase in material prices and labor costs in 2023, the selection of materials used was not in accordance with the initial plan.

Based on the results of the interviews and documentation above, it shows that the policy goals in the form of the realization of development in Jatimulyo Village have been running according to the applicable guidelines. However, it turns out that the development that has been carried out is still not optimal due to incompatibility and unevenness when viewed in terms of quality and quantity. This is because the implementers must maximize the village fund budget. So, the village community has not received the benefits of village development properly. So the existence of the development still seems only for formalities.

3.2. Resources

In a policy implementation, it is necessary to have support from adequate resources, both from human resources and from financial resources. Resources are one of the most important factors in implementation to realize policy objectives because if standards and objectives have been implemented without adequate resources, implementation cannot run effectively. Van Meter and Van Horn divide resources into two, namely human resources and financial resources (Kasmad, 2018). In the context of development through the use of village funds, human resources and financial resources are very important because this indicator can support the success of the implementation of development quickly if resources are adequate.

According to the interview excerpt above, the human resources involved in the implementation of the use of village funds in supporting development in Jatimulyo Village consist of the Village Government, BPD, LPMD, and the village community and the human resources involved are in accordance with applicable regulations. Therefore, the above statement explains that there are still obstacles in the field of development planning. This planning is a process that is at the beginning of the realization of development, so this planning must be done very carefully and maximally to minimize mistakes that occur during the implementation of development.

Meanwhile, when viewed in terms of financial resources, development in Jatimulyo Village relies on the village fund budget as the budget used to carry out development. In accordance with the excerpt of the interview above, which explains that this village fund has a fairly large nominal, the implementers really hope that the village fund can bring even better changes in the future. One of the changes in question is through infrastructure development and quality human development to improve the welfare of village communities. However, it turns out that behind the large amount of village funds, the implementers still have to maximize the budget for various priority programs in the village. This is because the village fund budget is the only financial one that is allocated for village development. The limited budget caused development planning, one of which for the construction of the GOR in Jatimulyo Village, to be planned to be completed in a long time. In addition, the existence of a limited budget also results in uneven construction of farming roads in all hamlets, because the construction of these roads cannot be carried out in all hamlets in the same fiscal year.

Based on the results of the interview above, it shows that human resources in the implementation of development in Jatimulyo Village have not been maximized in terms of capabilities with the tasks carried out. Meanwhile, when viewed in terms of financial resources, village funds in Jatimulyo Village are the main financial source and there is no other support from other financial sources in development. Therefore, financial resources in development in this village are still limited which results in uneven and not optimal development because the implementers have to maximize the limited budget by planning according to the priorities of the village at that time.

3.3. Inter-Organizational Communication and Implementation Activities

According to Van Meter & Van Horn (1975), good communication must be established between organizations so that goals/success can be achieved properly. The success of this policy implementer includes knowledge related to the implementation of policies implemented to target groups.

Therefore, with good communication between organizations, activities in policy implementation can run smoothly and to minimize the occurrence of failures. In the context of village development, the form of communication carried out can include coordination between implementing organizations and a clear institutional structure (Kasmad, 2018).



Figure 2. Musrenbang Jatimulyo Village in 2023

The coordination that has been carried out between the implementers of village development in Jatimulyo Village is by holding village/hamlet deliberations more than 5 times a year to discuss the realization of village development. The village deliberation has also been facilitated by the existence of a place called Balai Merdeka which is located on the second floor of the Jatimulyo Village Office. This deliberation is not only carried out in 1 location, but can change according to the conditions at that time. In addition to deliberation, another form of coordination is through *the Whatsapp Group* media which consists of all parties, including the village community.

That the coordination in communication established between the implementing parties has gone quite well, especially to the community as a form of community protection. In establishing better communication, this communication is carried out formally and informally. Meanwhile, if this communication is seen in terms of its institutional structure, Jatimulyo Village has a chart of institutional structure that is in accordance with the rules and has been organized quite well. This institutional structure is considered very beneficial for the implementers in carrying out their duties to achieve the goals of village development.

The existence of this institutional structure has a very good influence on the sustainability of the implementation of village development so that it runs effectively and coordinated because the structure is a guideline for the implementers so that they can clearly know their respective tasks. In addition, this institutional structure also aims to ensure that there is no overlapping authority between implementers. Jatimulyo Village has never undergone changes in terms of its structure, except when the village head changes. Changes that are often made are in terms of changing methods/ways of working to adjust so that the process of achieving goals can be achieved quickly and precisely.

Based on the results of observations and interviews that have been conducted, communication between organizations and implementing activities has been running optimally. This is because the coordination carried out between implementers has not found any problems and the institutional structure in Jatimulyo Village has existed, is complete, clear, and in accordance with applicable regulations. The institutional structure has been used as a reference in carrying out the duties of development implementers to facilitate coordination between implementers.

3.4. Characteristics of Implementing Agents

According to Van Meter & Van Horn (1975), the characteristics of the implementing agent need to be considered because these characteristics can affect the implementation of a policy. In addition, the assessment of the performance of an implementer will be influenced by the characteristics of an agency/agency. The characteristics of this implementing agent can include the competence and capability of the implementing agent, experience, and moral integrity to implement a policy (Kasmad, 2018). In the context of village development, the implementers must have a characteristic in the form of professional competence and capability because considering that village funds are a nominal village budget and a considerable responsibility to the village community. These competencies must include the ability to lead and account for the use of village funds to the local government and the central government.

In accordance with the excerpt of the interview above, it shows that the competence that must be possessed by the implementers is to know the development priorities needed by the village community. This is because planning is the first step in the development process, if the planning does not run optimally, then the implementation of development will also not be able to run optimally. The implementation of development in Jatimulyo Village is still experiencing obstacles related to the incompatibility between the planning and the real form of development that has been carried out.

In accordance with the excerpt of the interview above, it shows that the obstacles experienced in terms of competence and capabilities of these implementers are one of them experienced by the General and Planning Department. This is due to the large number of development plans in the village and conditions that can change at any time. So the development implementation process can experience inconsistencies with the initial plan. With these obstacles, implementers such as the Jatimulyo Village Government continue to make various efforts to improve the competence and capabilities of the implementers so that the performance in carrying out village development in Jatimulyo Village runs effectively.

The competence and capabilities of these implementers are still experiencing obstacles in the development planning process. There is training/technical guidance used to improve the competence and capabilities of the implementers in Jatimulyo Village. In addition, moral integrity is also one of the characteristics of implementing agents in supporting this development. Moral integrity must be applied by the implementers which include the values of fairness, honesty, accountability, and transparency in carrying out the development of this village. Moral integrity is one of the important instruments used to increase the trust of the village community.

In accordance with the interview excerpt above, Mrs. Sunarti explained that the implementers, especially the Jatimulyo Village Government, have applied the value of openness to the community in terms of the use of village funds. This is shown by the involvement of the entire community in the village development process through deliberation. With this involvement, decision-making is always taken together

and witnessed by all parties. The budget realization report has also been available in front of the Jatimulyo Village Office and has been provided through the Jatimulyoonline village website which has been accessed by the entire community easily. The implementers have implemented moral integrity in the form of transparency and have shown their commitment from the nomination of one of the Anti-Corruption Villages in Kauman District, Tulungagung Regency.

The importance of moral integrity for the implementation of development in Jatimulyo Village makes the implementers continue to make various efforts to increase public trust, one of which is by building better communication and providing all information related to village development easily and clearly to all parties. Efforts to build communication can be carried out through various meetings, both formally such as village/hamlet deliberations and informally through study activities and others.

Based on the results of observations and interviews that have been conducted, the characteristics of this implementing agent have not been running optimally, because the competence and capabilities owned by the Jatimulyo Village Government, especially the planning part, still need to be improved. Because development planning must require excellent competence and capabilities to be able to support effective and useful village development. The competencies of these implementers also include an understanding of the priorities of using village funds to support the development needed by village communities.

3.5. Economic, Social, and Political Conditions

According to Van Meter & Van Horn (1975), economic, social, and political conditions are important conditions to be considered in the implementation of a policy. This condition determines the success of the implementation that comes from the external environment. Therefore, the implementers must always pay attention to the stability of the external environmental conditions because if it is not conducive it will cause failure in the implementation performance of a policy. In the context of development, these external conditions have a great influence on the success of achieving a development goal, which is to improve the welfare of the village community (Kasmad, 2018).

Based on a statement from Mr. Sugiyono as the Head of Jatimulyo Village, the economic condition of the implementation of the use of village funds in Jatimulyo has had a very positive impact on the village community, especially local farmers. In accordance with the excerpt of the interview above, the construction of farming roads in Jatimulyo Village has now been beneficial for farmers to be able to transport their crops. Because the road of this village used to be in a damaged condition and during the rainy season it will become muddy and difficult to pass. With the existence of farming roads, farmers in this village have easy access to increase their productivity in the economy.

In addition to farming roads, human development in the form of the direct cash assistance program (BLT DD) has also benefited underprivileged people in Jatimulyo Village. In accordance with the interview excerpt above, BLT DD has been well implemented by the implementers, this is shown from the mechanism of distributing BLT DD whose recipients are determined alternately based on village data. That way, aid can be distributed more evenly. Because this assistance is very useful in the economic field for underprivileged people and at the same time this assistance can empower village

communities. Below is a picture related to the distribution of BLT DD in 2023 to the underprivileged people of Jatimulyo Village.



Figure 3. Implementation of BLT DD Distribution in 2023

Meanwhile, the social conditions in Jatimulyo Village have been going well, this social condition can be seen from the still existence of a tradition of working together in community life in the village for village development activities. The implementation of village development can be easily followed by the village community because the implementers also implement openness in various matters related to village development. In accordance with the excerpt of the interview above which shows that the existence of a development program through village funds has been beneficial for the people of Jatimulyo Village in improving social ties between residents. Because before the existence of this development program, social interaction between residents still tended to be lacking and passive, but since there were many deliberation activities and meetings in order to discuss the development process, social interaction between residents has increased and become closer. In accordance with the interview excerpt above, LPMD Jatimulyo is one of the institutions engaged in community empowerment in supporting community participation to support village development. One of the efforts made by LPMD Jatimulyo to increase community participation is by proposing various social activities such as community service and other village building activities.

In this political condition, Jatimulyo Village has a fairly good political condition without any problems/interventions that can hinder the implementation of village development. In accordance with the excerpt of the interview above, it shows that the implementation of village development in the political field is quite influential. However, the political influence felt by these implementers is in the form of political support when carrying out their respective duties between institutions that have been harmoniously established. In addition, the community has also had good participation in this political field, such as participating in deliberations/hamlets more actively. Because by participating in deliberations, the community can convey all their suggestions, criticisms, and aspirations.

Based on the results of interviews and observations, the economic, social, and political conditions that are external factors in the development in Jatimulyo Village have been running optimally because the development that has been carried out has a good influence and impact on the lives of the village community.

3.6. Disposition of the Executors

According to van meter & van horn (1975), the disposition of the implementers of this implementing disposition tends to focus on the attitude that the policy implementer must have in responding to and responding to all influences on a policy. This indicator includes understanding and knowledge of a policy and the direction of a policy response (Kasmad, 2018). In the context of village development, the implementer must have a good understanding of the mechanisms and regulations regarding village development so that this development goal can be achieved effectively.

Based on the results of the researcher's interview with Mrs. Yayuk Setiorini as the Head of General & Village Planning of Jatimulyo, there are various efforts made by the implementers to be able to understand their knowledge of development through the use of village funds. In accordance with the excerpt of the interview above, Mrs. Yayuk explained that the implementers are required to be able to understand all village fund mechanisms to support effective and beneficial development for the entire community. In the implementation of her duties, Mrs. Yayuk also said that planning has a task that is no less important because this planning is the first step in the village development process. He explained that the understanding that must be had well is in terms of preparation, design, and planning related to village development which must be carried out on the basis of RPJMDes and RKPDes.

In addition, the direction of the response to the policy of using village funds in supporting development in Jatimulyo Village has shown a positive response. In accordance with the excerpt of the interview above, Mr. Sugiyono explained that the direction of the response of the implementers to the development in Jatimulyo Village has been positive because the implementers, especially the Village Government, have been committed to continuing to protect the community fairly and equitably. These commitments include transparency, accountability, and on target to be able to support effective and beneficial development for the entire community. This commitment has also been proven by the acquisition of nominations to become one of the Anti-Corruption Villages in Tulungagung Regency. With this positive response, it is also useful to be able to increase public trust.

Based on the results of the observations and interviews above, it shows that the disposition of the implementers in supporting development in Jatimulyo Village has been running optimally. This can be seen from the understanding and knowledge of the implementers regarding the use of village funds aimed at community welfare, one of which is through village development. In addition, the response of the implementers related to development through the use of village funds has been well responded to and shows a beneficial impact on the village community. These implementers also show a serious attitude and have the principles of transparency, accountability, and responsiveness to the realization of village development.

CONCLUSIONS

Based on the results of the research that has been described above, the implementation of the use of village funds in supporting development in Jatimulyo Village has not been running optimally because it has not fully met all indicators in the theory of public policy implementation according to Van Meter & Van Horn (1975). 1) The standard indicators and policy objectives, the policy goals have not been maximized

because the development that has been carried out still cannot be said to be in accordance with the expectations of the community when viewed in terms of quality and quantity. 2) Resource indicators, financial resources implementation have not been maximized because the village fund budget is limited to support quality and equitable development. therefore human resources implementation must plan carefully so that the village development carried out can be according to the needs of the village community. 3) Indicators of communication between organizations and implementing activities, this indicator has run optimally when viewed from the coordination between parties carried out and with a clear institutional structure this affects the implementation of communication. 4) The indicators of the characteristics of the implementing agents, competencies and capabilities owned by the implementers are still not optimal because they do not have good planning in terms of setting priorities for the use of village funds. So that it results in policy goals that are not in accordance with the expectations of the village community. 5) indicators of social, economic, and political conditions, in this indicator has been running optimally in supporting development in Jatimulyo Village. 6) indicators of the disposition of the implementers, this indicator has been implemented optimally by the implementers because of the positive response and policy direction and bring a good impact on the village community through development in Jatimulyo Village.

With the problems that arise above, the researcher suggests that it is necessary to improve the competence of implementers more intensively, especially in terms of planning and prioritizing the use of village funds. Then, it is necessary to have cooperation with third parties to be able to support the acceleration of village development.

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