

Implementation of Village Fund Assistance in Village Development and Progress in Lebak Regency

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Abstract

With the issuance of Law no. 6 of 2014, where villages can manage their own village administration, where village autonomy has consequences for the implementation of governance and village development based on good financial management, for the sake of increasing the welfare of village communities. The Village Fund is part of the Central Financial Balance fund, the rationale is in line with the Regional Autonomy agenda, where the use of Village Funds is very relevant to the perspective that places the village as a development benchmark, in early April 2019, the world experienced a difficult time with the emergence of the Covid-19 Pandemic which changed governance, socio-cultural and economic order. So on humanitarian grounds it was determined as a very extraordinary event, so that the use of Village Funds was prioritized for the provision of Bantuan Langsung Tunai (BLT) even though there were still many problems in its management. Researchers use the theory of qualitative methods with a contemporary qualitative analysis approach, namely Critical Systemic Thinking by considering the socio-political complexities that occur in the general public, according to Riswanda (2016) in relation to policy research methods, the gradation of complexity of social problems requires contemporary qualitative analysis where policy analysts are required to examine a social problem, the origins of a policy problem, using a multi-lens viewpoint accompanied by creativity in combining more than one variant of the approach in the policy research domain.

Keywords: Bantuan Langsung Tunai (BLT), Covid-19, Village Development

Background

With the issuance UU no. 6 of 2014, where the Village can regulate the administration of its government based on the right of origin in managing and regulating the development of its own Village. In other words, the implementation of village autonomy brings logical consequences in the form of implementing governance and village development based on sound financial management. Where this village development brings an increase in the quality of life and life for the maximum welfare of the village community, along with the development of regional autonomy, the central government which helps tasks to the village government must of course be balanced with a large budget so that all forms of village government implementation in supporting the program central government can run well.

Village Funds are funds allocated in the State Budget for Villages that are transferred through the City Regional Revenue and Expenditure Budget and are used to finance

government administration, development implementation, community development, and community empowerment. The Village Fund Allocation is calculated using two aspects, namely equity and justice. The aspect of equity is reflected in the basic allocation where each village gets the same value. Meanwhile, justice is reflected in the formula that is determined based on several components in the village. The basic allocation in 2017 uses a formula of 90 percent of the total Village funds where each Village gets an even amount from the basic allocation ceiling of each city. While the remaining 10 percent is allocated with a certain calculation for each village. The Village fund ceiling is set in the APBN or APBN-P. The Village Fund Regulations are used to provide BLT :

1. Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia No. 7/2020, tgl. 16/06/2020, tentang Perubahan kedua atas Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi No. 11/2019, tentang Prioritas penggunaan Dana Desa Tahun Anggaran 2020;
2. Peraturan Menteri Keuangan Republik Indonesia No 101/PMK.07/2020, tgl 05/08/2020, tentang Penyaluran dana Penaggulangan Transfer ke daerah dan dana Desa tahun anggaran 2020 untuk mendukung penanganan Pandemi Corona Virus Disease 2019 (Covid-19) dan Pemulihan Ekonomi Nasional;
3. Peraturan Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia No. 13/2020, tgl. 16/09/2020, tentang prioritas penggunaan Dana Desa Tahun Anggaran 2021.
4. Peraturan Menteri Keuangan Republik Indonesia No 205/PMK.07/2019, tgl 31/12/2019, tentang Pengelolaan Dana Desa Tahun Anggran 2020.
5. Peraturan Menteri Keuangan Republik Indonesia No 40/PMK.07/2020, tgl 20/04/2020, tentang Perubahan atas Peraturan Menteri Keuangan No. 205/PMK.07/2019, tentang Pengelolaan Dana Desa Tahun Anggran 2021.
6. Peraturan Menteri Keuangan Republik Indonesia No 50/PMK.07/20220, tgl 19/05/2020, tentang tentang Perubahan kedua atas Peraturan Menteri Keuangan No. 205/PMK.07/2019, tentang Pengelolaan Dana Desa Tahun Anggran 2021.
7. Peraturan Menteri Keuangan Republik Indonesia No 156/PMK.07/2020, tgl 13/10/2020, tentang Perubahan ketiga atas Peraturan Menteri Keuangan No. 205/PMK.07/2019, tentang Pengelolaan Dana Desa Tahun Anggran 2021.
8. Peraturan Bupati Lebak No 12/2021, tgl 11/03/2021, tentang perubahan atas Peraturan Bupati No. 64/2021 tentang Pedoman Penyusunan Anggaran Pendapatan dan Belanja Desa Tahun Anggaran 2021.
9. Surat Edaran Menteri Dalam Negeri Republik Indonesia No. 143/575/SJ, tgl. 03 Februari 2021, tentang Percepatan Penyaluran dan Pelaksanaan Dana Desa Tahun 2021;

10. Surat dari Menteri Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia No. 1261/PRI.00/IV/2020, tgl. 14 April 2020, Perihal Pemberitahuan Prioritas Penggunaan Dana Desa tahun 2020;
11. Surat Dari Direktorat Jenderal Pembangunan dan Pemberdayaan Masyarakat Desa No. 12/PRI.00/IV/2020, tgl. 27 April 2020, perihal Penegasan BLT Dana Desa;
12. Surat dari Gubernur Banten No. 440/876-DPMD/2020, tgl. 15 April 2020, perihal penaggulangan Penyebaran Covid-19 di Desa;
13. Surat Dari Direktorat Jenderal Pembangunan dan Pemberdayaan Masyarakat Desa No. 9/PRI.00/IV/2020, tgl. 16 April 2020, perihal Petunjuk Teknis Pendataan Keluarga Calon Penerima BLT Dana Desa;
14. Surat Dari Bupati Lebak No. 900/1644-DPMD/2020, tgl 06 April 2020, perihal Penanggulangan Dampak Covid-19 di Desa;

So since the Village Fund was disbursed in 2015 it has been 4 (four) years. precisely in April 2019 the world experienced a difficult period with the emergence of the Covid-19 Pandemic outbreak, which changed the government, social, cultural and economic order. On the basis of humanity which was determined as a very extraordinary event, so that 20-35% of Village funds were absorbed by its use for the provision of Bantuan Langsung Tunai (BLT) although indeed many stages of implementation and processes were not appropriate and there were many problems in their management.

Method

In this study, the researcher uses a qualitative method with a contemporary qualitative analysis approach, namely Critical Systemic Thinking by considering the socio-political complexities that occur in the general public, where there is a degradation of trust in government institutions that can directly or indirectly influence certain policies. Fukuyama in Riswanda (2016) has explained that how the global and "asian crisis years" contributed to the degradation of public trust in public institutions, where then to a certain degree inappropriate government policies, especially related to welfare issues, actually supported the shift in public trust from public institutions. to the value of "social capital". Using Fukuyama's phrase, moral hazards have the impact of creating a separate social order in certain segments of society.

According to Riswanda (2016) in relation to policy research methods, the gradation of the complexity of public problems requires a contemporary qualitative analysis in which policy analysts are required to examine a public problem, the forerunner of a policy problem, using a multi-lens point of view or multi-approach, accompanied by creativity in combining more than one perspective. a variant approach in the policy research domain. Contemporary social issues require in-depth critical understanding through

'narrative-reflective' analysis (Riswanda, 2016). The research method is a step that must be taken, so that the selected results can be answered in a valid, reliable, objective manner with the aim of being found, proven and developed so that they can be used to understand and solve problems in public administration. Research with qualitative methods is used to examine the condition of natural objects, (as opposed to experiments) where the researcher is the key instrument, data collection techniques are carried out by triangulation (combined), qualitative inductive data analysis, and qualitative research emphasizes meaning rather than generalization. . The purpose of this approach is to get in-depth data, a data that contains meaning. Meaning is actual data, definite data which is a value behind visible data.

Based on the research method to study further, the researchers directed to get answers from the research objectives as material for a scientific study of the Implementation of Village Fund Assistance in the development and progress of the Village in Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency. As stated in the table of the research instrument grid below :

Table 1. Instrument Grid

No	Variabel	Indicator
1	2	3
1	Characteristics	1. Informant Information
2	Social conditions	2. Education 3. Knowledge 4. Environmental interaction
3	Levels of Welfare	5. Environmental interactions 6. Role in society
4	Stakeholder concerns	7. Respond 8. Care
5	Effects	9. Its Usefulness
6	Impact and impact	10. Feel 11. Useful

Result and Discussion

Provision of Dana Desa (DD) which is a manifestation of the fulfillment of the Village's right to carry out Village Autonomy so that it grows and develops following the growth of the Village itself based on diversity, participation, original autonomy, democratization and community empowerment. Anggaran Pendapatan Belanja Desa (APBDes) which are allocated with the aim of equitable distribution of financial capabilities among Villages to fund Village needs in the context of administering government and implementing development and community services. The Village Fund is the acquisition of the Village financial portion from the district whose distribution is through the Village Treasury. Village Funds are part of the Central and Regional Financial Balance funds received by the Regency. One of the rational reasons why there is a need for a Dana Desa (DD) is that the use of Village Funds is in line with the regional Autonomy agenda, where the Village is placed as the basis for decentralization. Not only limited to the city district level but also the village as a legal community unit that has territorial boundaries that have the authority to regulate and manage the interests of the local community, based on local origins and customs that are recognized and respected in the system of Government of the Unitary State of the Republic of Indonesia. The management of the Village Fund is very relevant to the perspective that places the Village as the basis for participation. Because the village is dealing directly with the community and the control of the community is stronger. Most Indonesians live in rural communities. So that decentralization at the village level will improve government functions in accordance with the needs of the community.

Village Funds are funds allocated in the APBN that are intended for Villages that are transferred through the City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment. The Village Fund Allocation is calculated using two aspects, namely equity and justice. The aspect of equity is reflected in the basic allocation where each village gets the same value. Meanwhile, justice is reflected in the formula that is determined based on several components in the village. The basic allocation in 2017 uses a formula of 90 percent of the total Village funds where each Village gets an even amount from the basic allocation ceiling of each city. While the remaining 10 percent is allocated with a certain calculation for each village.

Rangkasbitung District, Lebak Regency has a village that should have been expanded or even deserved to be a village, namely Rangkasbitung Timur Village, where Rangkasbitung Village is a village located in the center of the city, with a very strategic location, only 15 minutes distance which is only 3.5 minutes. KM2 to the Regency Government Center, which has an area of ± 825.36 Ha, with a height of up to 428 m above sea level covering the lowlands, with an average minimum temperature of 320 C and the highest rainfall intensity is 94 days with the amount of rain 3,424 mm/year. The

residents of Rangkasbitung Timur Village on average make a living as farmers, casual coolies and factory workers, with an environment surrounded by Housing and Agency offices, this facilitates all office activities because the access is close. East Rangkasbitung Village consists of 53 RT and 12 RW with a population of 11,515 people, consisting of: Men: 5,866 people and women 5,649 people, with a total of 3,602 families, consisting of: Male : 3,110 People and Female : 492 People, East Rangkasbitung Village is a densely populated neighborhood with an average population per hectare inhabited by almost 200 Kepala Keluarga (KK).

Based on land use in Rangkasbitung Timur Village when viewed according to its designation taken from the Village Profile and Potential data at the end of 2021, it is as follows :

1. Residential Settlement / Housing : ± 188 Ha
2. Swamp : ± 3 Ha
3. Road and Drainage : ± 34 Ha
4. Public Facilities/ Graveyard : ± 32 Ha
5. Forest : ± 28 Ha
6. Residential Settlement/Housing : ± 140 Ha
7. Wet/Rain-fed Rice Fields : ± 168 Ha
8. Land Agriculture/People's Owned : ± 130 Ha
9. Public Facilities/Garden : ± 7 Ha
10. Plantation (PTPN VIII) Cisalak Baru : ± 12 Ha
11. Moor/Sleeping Land : ± 84 Ha

Anggaran Pendapatan Belanja Desa (APBDes) as part of Village finances in the Minister of Peraturan Menteri Dalam Negeri (Permendagri) Number 20 of 2018 concerning Village Financial Management is the Village government's annual financial plan which is discussed and agreed upon by the Village government and Badan Permusyawaratan Desa (BPD) which is determined by a Peraturan Desa (Perdes) which consists of income, expenditure, and financing. The management of APBDes in Permendagri Number 20 of 2018 concerning Village Financial Management consists of planning, implementation, administration, reporting and accountability activities.

The management of the APBDes is guided by the technical guidelines for planning and managing village finances to ensure good governance, development and community services in the village. Village income and expenditure should be managed properly, because now the Village also gets Dana Desa (DD) from Anggaran Pemdapat Belanja Nasional (APBN) as village income. The amount of funds is also not small, along with the amount of Village Funds that have been rolled out by the Government.

Table 2. Budget Village Income Shopping (APBDes) From Fiscal Year 2019-2021

No	Descripti on	Years		
		2019 (Rp,-)	2020 (Rp,-)	2021 (Rp,-)
1	Alocation	379.061.0	321.518.5	391.443.0
	Dana	00	00	00
	Desa			
2	Dana	767.789.0	907.773.0	926.169.0
	Desa	00	00	00
3	Revenue		115.963.6	
	Sharing	43.759.60	55	73.528.41
		0		0
4	Provincial	0	50.000.00	
	aid		0	15.000.00
	income			0
Amount		1.190.609.	1.395.225.	1.408.140.
		600	155	165

Source: APBdes Fiscal Year 2019-2021 East Rangkasbitung Village,
Rangkasbitung District, Lebak Regency from 2020 to 2021.

Table 3. Shopping Expenditure Budget From Fiscal Year 2019-2021

No	Description	2019	2020	2021
		(Rp,-)	(Rp,-)	(Rp,-)
1	Padat Karya	317.543.9	0	0
	Terpadu Desa (PKTD)	17		
2	Health	420.656.0	509.771.2	599.609.0
	Handling, Emergency and Urgent Disaster Managemen	00	20	00
Jumlah		738.199.9	509.771.2	599.609.0
		17.	20	00

Table 4. Amount Of Social Assistance in The Form of Bantuan Langsung Tunai (Blt) From Village Funds To East Rangkasbitung Village Cash Rangkasbitung District, Lebak Regency From 2019 - 2021

Year	Numb er of KPM	Amount Recieved Every Mont Rp,-	During the Mont	Total Amount Rp,-
2019	-	-	-	-
2020	153	300.000,-	12	550.800.00 0
2021	153	300.000,-	12	550.800.00 0

Source: Results of the Musyawarah Desa (Musdes) Determination of Kelompok Penerima Manfaat (KPM) BLT DD East Rangkasbitung Village, Rangkasbitung District, Lebak Regency from 2020 to 2021.

Table 5. Target And Realization Of Land And Building Tax Achievements Payable Tax Letter (Pbb Sppt) In Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency From 2019 To 2021

Year	Number of Taxpayer	Target Rp,-	Realization	
			Percentage %	Quantitty Rp,-
2019	2.601	200.295.093,-	56%	112.165.252,-
2020	1.099	114.247.292,-	75%	85.685.469,-
2021	1.652	163.105.090,-	67%	109.842.200,-

Source: Based on the results of the release of the realization of PBB SPPT achievements from the Badan Pendapatan Daerah (BAPENDA) of Lebak Regency from 2019 to 2021.

Table 6. Population by Livelihood in East Rangkasbitung Village

No	Livelihood	Number of souls
1	Laborer	1.382
2	Farmer	1.187
3	Trader	395
4	Private	643
5	Craftman	212
6	Government Employees	473
7	Police	287
8	Seamstress	215
9	Mechanic	127
10	Driver	138
11	BUMN Employees	219
12	Medical Personnel	86
13	Carpenter	112
14	Contractor	62
15	Student	1.842
16	Others (odd job)	1.756
	Jumlah	2.875

Source: East Rangkasbitung Village Profile in 2021

With the receipt of Anggaran Pendapat Belanja Desa (APBDes) sourced from the APBN (Center) which was later named the Dana Desa (DD) as follows :

1. APBDes from DD for Fiscal Year 2015 is Rp. 316,080,694,-
2. APBDes from DD for Fiscal Year 2016 is Rp. 643.823.000,-
3. APBDes from DD for Fiscal Year 2017 is Rp. 820,754,000,-
4. APBDes from DD for Fiscal Year 2018 is Rp. 674,230,000,-
5. APBDes from DD for Fiscal Year 2019 is Rp. 767,789,000,-
6. APBDes from DD for Fiscal Year 2020 is Rp. 907,775,000,-
7. APBDes from DD for Fiscal Year 2021 in the amount of
Rp. 926,169,000,-

In this discussion, it will be stated how the most important thing is in providing satisfaction to the community in the village, so that the concept of implementing Village Fund Assistance in the progress and development of the village in Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency can really benefit the people in the village. . With the existence of the Village Fund, has so far the provision of social assistance in the form of Bantuan Langsung Tunai (BLT) and the development process in Rangkasbitung Timur Village been in line and have been right on target and have brought benefits to the villagers.

The discussion of research subjects is basically the whole object where there are several sources or informants who can provide information about problems related to the research to be carried out. Basically, qualitative research does not recognize the terms sampling and population because this research does not aim to generalize to the population. The result of qualitative research is to get in-depth information from the selected research problem. In qualitative research, the term "informants" is better known, not population and samples. As is the case with the list of informants below:

Tabel 7. List of Informan

No	Position	Status
1	2	3
1.	Kabid Penyelenggaraan Pembinaan Pemerintahan Desa DPMD Kab. Lebak.	Additional Informan (IT)

2	Kabid Penyelenggaraan Pembinaan Pemerintahan Desa DPMD Kab. Lebak.	Additional Informan (IT)
3.	Camat Rangkasbitung	Additional Informan (IT)
4	Kasi Pertanahan dan Pemerintahan, Kec. Rangkasbitung	Additional Informan (IT)
5	Kasi Pertanahan dan Pemerintahan, Kec. Rangkasbitung	Additional Informan (IT)
6.	Pendamping Desa	Additional Informan (IT)
7.	Kepala Desa Rangkasbitung Timur	Key Informan (IK)
8	Sekretaris Desa	Key Informan (IK)
9	Kasi Ekbang dan Kesos	Key Informan (IK)
10	Kasi Pemerintahan	Key Informan (IK)
11	Ketua BPD	Key Informan (IK)
12	Ketua LPM	Key Informan (IK)
13	Tokoh Masyarakat	Key Informan (IK)
14	Beneficiary Community	Key Informan (IK)
15	Ketua RW	Key Informan (IK)
16	Ketua RT	Key Informan (IK)
Amount Informan		

Conclusion

Based on the research that has been done regarding the Implementation of Village Fund Assistance in Development and Progress in Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency, the conclusions that can be drawn are as follows:

1. To answer the above formulation regarding the Implementation of Village Fund Assistance in Development and Progress in Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency, of course the East Rangkasbitung Village Government must pay attention to Feasibility and the principle of mutual interest for welfare.
2. Implementation of Village Fund Assistance in Development and Progress in Rangkasbitung Timur Village, Rangkasbitung District, Lebak Regency based on the explanation of the indicators above, that in Rangkasbitung Timur Village it has been concluded based on information that has been obtained from either the perpetrators or the apparatus of the East Rangkasbitung Village Government, Badan Permusyawaratan Desa (BPD) and the community itself that the process of providing social assistance and development must pay attention to the principle of equity, based on the priority of community needs, independent and sustainable.
3. Then this becomes a complete responsibility for the East Rangkasbitung Village Government, especially the East Rangkasbitung Village Head because this must be accounted for politically and administratively, as a form of community service what are the needs and interests of the welfare of the Village community.

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Surat Dari Bupati Lebak No. 900/1644-DPMD/2020, tgl 06 April 2020, *perihal Penanggulangan Dampak Covid-19 di Desa*;