



TECHNIUM

SOCIAL SCIENCES JOURNAL

9 R 02

1

\$ Q H Z G H F D
I R U V R F L D O

,661



ZZZ WHFKQLXPVFLHQFH FRF

Implementation of Village Fund Allocation for Development of Tumbit Dayak Village - Sambaliung District, Berau Regency (East Kalimantan Province)

Edwin Sofyan

Master Student. Department of Public Administration, Graduate Program, Universitas Terbuka, Indonesia.
Main authors and corresponding e-mail: esofyan48@gmail.com

Muh. Jamal Amin

Dr. Department of Public Administration, Faculty of Social and Political Sciences, Mulawarman University, Indonesia.
Second authors and e-mail: muhammadjamall436@gmail.com

Made Yudhi Setiani

Ph.D. Department of Government Science, Faculty of Law, Social and Political Sciences, Universitas Terbuka, Indonesia.
Third authors and e-mail: madeys@ecampus.ut.ac.id

Abstract. The Village Fund Allocation (ADK) brings fresh air, which is expected to further revitalize the village in the future. This research point discusses how the implementation, supporting factors, and inhibiting factors of ADK in 2018 in infrastructure development in Tumbit Dayak Village. This research is descriptive based, which seeks to describe, describe, and report an actual event. Primary data, where we interviewed several related elements based on the Tumbit Dayak Village Regulation Number 05 of 2018 concerning the Village Revenue and Expenditure Budget, support the data source. Under the topic, the implementation model of 'Edward III's policy' is the fundamental basis. An interesting finding is shown by implementing the ADK policy in Tumbit Dayak Village that has not run optimally. In fact, the main aim of the ADK policy has not been realized optimally. Only in the village administration sector has achieved through ADK. To make up for other vital programs and the minimal ADK budget, the community works together to improve the capacity of community institutions..

Keywords. ADD, implementation, development policy, interview, response, perception.

1. Introduction

Implementing national development still faced with various problems that impact the high level of poverty that occurs in Indonesia. The fundamental problem of development occurs because of the inequality or gap between cities and villages in Indonesia. In fact, they usually focus on development in areas close to the center of government. The areas of Java Island and the Capital City are relatively fast in development when compared to areas outside Java, such as Kalimantan Island and other eastern regions (Wijaya et al., 2020). The Indonesian

government seeks to improve the implementation of national development by placing high hopes on development that starts from the village so that the pace of development in the area is more sustainable and under what planned.

Indonesia Corruption Watch (ICW) explained that there have been acts of corruption at the village level from 2015 to 2017, of which there were 17 cases in 2015, 41 cases for 2016, and in 2017 it reached 96 cases, bringing the total corruption in villages to 154. Cases within two years it related 127 cases out of 154 recorded cases to village budget objects, while it related the other 27 cases to non-village budget objects, namely illegal levies. Corruption in the village certainly causes huge losses to the state. In 2015, losses because of corruption in the village reached Rp 9.12 billion, losses in 2016 reached Rp 8.33 billion, and losses in 2017 increased dramatically to Rp 30.11 billion. Thus, the total state losses because of corruption in villages from 2015 to 2017 reached IDR 47.56 billion (Amalia et al., 2019). In addition, ICW also noted that there were still many irregularities in the allocation of village budgets, both from the Village Fund (DD) and the Village Fund Allocation (ADD).

This case and several other cases of corruption in other villages should serve as a stern warning to local governments, in order to further improve supervision and guidance regarding the management of village funds. In addition, the village community must have the same awareness to take part and actively monitor the use of village funds in their area so that there are no more problems with misappropriation of funds (Purwadi et al., 2019).

The allocation of funds nationally to it has regulated each village based on agreed indicators. Wasistiono & Tahir (2006) highlight that the balancing fund for each village not determined through an equal distribution, but calculated based on the portion of the village concerned with empirical calculations of the variables of population, area, geographical conditions, natural resource potential, community income levels, and numbers poverty. As the DD received by the Province of East Kalimantan, which in recent years has experienced a significant increase (Prasetyo et al., 2021).

In 2015, East Kalimantan Province received village funds of Rp 240 billion. In 2016, village funds in East Kalimantan Province increased significantly to Rp 540 billion. The increase still occurred in 2017 and 2018, namely East Kalimantan Province received village funds of Rp. 692 billion in 2017 and Rp. 730 billion in 2018. For village funds in East Kalimantan Province in 2018, we divided it into seven districts. Berau Regency received funds of Rp. 90.99 billion, Kutai Kartanegara Regency received funds of Rp. 159.9 billion, West Kutai Regency received funds of Rp. 148.17 billion, East Kutai Regency received funds of Rp. 1140.8 billion, Paser Regency received funds of Rp. 106, 5 billion, North Penajam Paser Regency received funds of Rp. 28.57 billion, and Mahakam Ulu Regency received funds of Rp. 56.36 billion (Muhlis, 2017).

Berau Regency is the regency in East Kalimantan Province. For the Berau Regency, it referred the village to as a village. It contained the term village in Regional Regulation Number 4 of 2015 concerning Village Determination in Article 4, which states that village is another term for a village that applies within the Berau Regency area. Therefore, the mention of ADD in Berau Regency is the Village Fund Allocation (ADK). Regarding ADK, all villages in Berau Regency have received ADK which is quite large. Based on data compiled by the Community Empowerment Agency and Village Government, Berau Regency in 2017 received a Village Fund Allocation of IDR 225,000,000,000 for 100 villages. Thus, each village in Berau Regency receives an average of IDR 2.25 billion in ADK.

2. Problems and objectivity

It has regulated the ADK program through Berau Regency Regulation Number 28 of 2011 concerning Village Fund Allocation and Regent's Regulation Number 58 of 2015 which was amended by Regent's Regulation Number 15 of 2016 concerning Guidelines for Village Financial Management. Basically the purpose of giving ADK. According to Nurcholis (2011), they carry out it to fund all government programs in the village or village for the realization of government activities, namely services, development, and community, under their authority. However, there are still many discrepancies in implementing the ADD program, which results in village development not running optimally.

Berau Regency has 100 villages. One of them is Tumbit Dayak Village, which is in Sambaliung District. This village is a village that is mostly inhabited by indigenous Dayak people. Tumbit Dayak village also has limitations from the minimal number of village apparatus personnel. Not only human resources are minimal, some village officials still do not understand about village financial management. As reported by Putri & Yadiati (2020), in 2016 it found that village funds of Rp. 21.6 billion could not account for because village officials in Berau Regency had not been able to properly compile an Accountability Report (LPJ). In addition, village assistants in Berau Regency are still very limited. There are only 15 village assistants comprising three people who placed in the Regency, four people placed in the District, and eight people placed in the village. This number is certainly tiny when compared to the number of sub-districts and villages in Berau Regency.

Based on a survey and brief exploration, we assume that the level of community participation in monitoring and using ADK is still low. There are various forms of barriers to community participation in ADK supervision, namely the community not directly involved in the ADK management as thoughts, the community not involved in the ADK utilization directly as energy, the community not directly involved in the ADK utilization as spending time.

These obstacles arise because of several factors, such as the village officials' unwise decisions—decisions that are felt to be unfair to the entire village community, communication that does not run smoothly, community apathy towards the government, low public education so that they do not have good knowledge about planning, implementation, and utilization of ADK, and village government that is not transparent and accountable.

The form of community participation in village development planning represented by each village representative is as contributions of thoughts, inspiration, suggestions, or input for implementing village development in the coming year. After that, the community can take part further than donations of energy in fiscal development activities, donations of social help in preparing development programs, donations of facilities in fiscal development activities, donations of skills or abilities, and so on (Diamantina, 2017). Not only taking part in the implementation, the community also may take part in the supervision of fund management. The public may know the amount of money spent in carrying out various development programs.

Tumbit Dayak village is also one village that is surrounded by coal mining companies. However, the condition of facilities and infrastructure supporting activities in this village is not adequate, such as muddy roads during the rainy season, the absence of a bridge through the river to connect the main village to the transmigration village, and the internet network is still very difficult. The condition of the Tumbit Dayak village raises questions about the management of the ADK it has received. The amount of ADK revenue for Tumbit Dayak in the last two years, namely in 2016, was Rp. 1,757,015,000, realized was Rp. 1,624,149,159, and there was SILPA or the remaining unrealized budget of Rp. 132,865,850. Meanwhile, for 2017 it was Rp 2,354,165,000, realized Rp 1,503,904,600, and there was SILPA or the remaining unrealized budget of Rp 850,260,400.

The sizeable amount of budget receipts does not make the level of community welfare and implementing development in Tumbit Dayak Village run smoothly. As has been explained, the lack of capacity and the number of human resource personnel of the village apparatus are the factor of the large funds that cannot be absorbed and used properly. The amount of remaining over budget calculation (SILPA) in the previous year and every year there is always a varying amount. As data in 2017 which shows, SILPA reached Rp 850,260,400. This shows that the village apparatus could not use the ADK to its full potential.

3. Research question

This research is important, because something closely related ADK to efforts to equalize village development towards prosperity and independence. Through this investigation, the results of the analysis of implementing ADK policies in Tumbit Dayak Village will widely presented, which are expected to be important lessons for government officials in implementing ADK policies. The vital formulation prepared for this research only limits the following two questions:

RQ.1: How is the use of the 2018 ADK in infrastructure development in Tumbit Dayak Village?;

RQ.2: What are the factors that support and hinder the implementation of the 2018 ADD?.

4. Existing literature

They used villages as the frontline of the development of the Indonesian nation to meet the success of the national government at large. This emphasizes the important role of the village in carrying out various government programs. The government also gives several authorities to villages to carry out their role in regulating their communities. Based on Law Number 6 of 2014, some authorities given to villages relate to existing government affairs based on village origin rights, government activities under the authority of districts/municipalities whose arrangements handed over to villages, help tasks from the government, provincial governments, and district/city government, and other government affairs which by legislation handed over to the village (Wijaya et al., 2019).

A series of powers given to this village require the availability of sufficient funds. We should note that the economy or finance is a very important factor in supporting the implementation of village autonomy. Through sufficient funds, the village will manage its community optimally (Amalia et al., 2020). Based on Article 72 (Paragraph 1) of Law Number 6 of 2014 concerning village income comes from several sources including Village Original Opinions (PAD) comprising village business results, village assets/wealth results, results of self-help and participation, results of cooperation, and other legitimate village original income. In addition, there is an allocation of the State Revenue and Expenditure Budget (APBN), part of the results of regional taxes and district/city regional levies, Allocation of Village/Kampung Funds (ADD) which is part of the balancing fund received by districts/cities, financial help from the Budget Provincial Revenue and Expenditure (APBD) and Regency/City APBD (Ramly et al., 2018). It also given villages non-binding grants and donations from third parties and other legitimate village income.

Regarding efforts to fulfill the village's right to carry out regional autonomy in order to grow towards prosperity, the government provides financial help called ADD or ADK. Through this financial help from the government, each village will receive a disbursement of funds from the Central Government called the Village Fund (DD) and ADD sourced from the district/city government which is used to improve public services and speed up fair distribution of village development (Aslan et al., 2019). Some objectives of providing ADD, such as improving village

government administration in carrying out services and development under applicable regulations, supporting the ability of community institutions in the village to plan, implement, and control development in a participatory manner based on their potential, increase the distribution of employment opportunities for all. Village communities in improving the welfare of the community's economy, and increasing the participation of village community self-help.

The details of the ADD distribution are that 30% used for village officials and 70% used for community empowerment and public sector development in the village. The details of this ADD distribution provide a cross-road for villages to increase independence in village financial management in order to speed up regional development. However, irregularities often found in implementing ADD (Susanti & Widodo, 2018).

This research activity applied to determine the ADK management process in Tumbit Dayak. Has it been able to increase physical development?, and the extent of welfare for elements of society?. To achieve these goals, we apply George Edward III's 'public policy implementation theory' (e.g. Putra & Khaidir, 2019).

The 'Edward concept' explains the implementation of public policy as a stage of public policy between policy making and the consequences of policies imposed on society (Mugambwa et al., 2018). Policies that are implemented properly do not make them policies that are successful in bringing solutions to public problems. The reason is, it requires not only proper implementation, but the policy must also be right.

There are four components in policy implementation. Each of these sections described by Howlett (2019) and Adelle & Weiland (2012) interrelated which ultimately influence the policy implementation process.

First, communication. It divided the variables into three elements, including transmission, consistency, and clarity. These three elements have an important role in the communication variable. There are several obstacles that arise during the implementation transmission process. The first obstacle is the opposition of policy implementers to the orders of policy makers. Of course, this kind of conflict will create obstacles in policy communication. Second, information related to policies must go through a complicated bureaucratic flow. As known, the bureaucracy has a complex flow, which will certainly affect the effectiveness of policy communication. Third, implementers are selective in filtering information so that they knew not all policy requirements of the implementers. Policy communication must be clear so that the implementers can well understand the implementation guidelines. If policy communication is not clear, then the possibility of misunderstandings will be very large so that the policy implementation process will hamper and even the policy will cannot implemented (Tasente, 2021). Not only that, policy communication must also be consistent. Inconsistent communication will provide uncertain information, giving rise to erroneous interpretations for implementers. Consistent policy communication will provide a good understanding for implementers so that policy implementation can take place effectively.

Second, resources. Resources are an important element in policy communication. This refers to the 'Edward III concept' (Widodo, 2011) which says that clear, consistent, and accurate policy rules or provisions do not guarantee that implementing the policy will run effectively if the policy implementer does not have sufficient resources. Resources in this case refer to human resources, budgets, facilities, as well as information and authority.

Human resources that are qualified in terms of quality and quantity can guarantee the success of policy implementation. Without competent human resources, a policy will be difficult to implement and likely to encounter many obstacles in its implementation.

The budget in policy implementation includes capital adequacy for a program or policy to ensure its implementation. If the budget is inadequate, then the policy will be difficult to implement and the objectives and targets of the policy will be difficult to achieve.

Not only the budget, the facilities to implement a policy must also be adequate. Procurement of proper facilities will affect policy implementation. Facilities in this case become one of the driving factors in policy implementation. If it has fulfilled these resources, then information relevant to the policy also needed to facilitate policy implementation.

Third, attitude. The attitude of policy implementers becomes important and influences policy implementation. If the implementer has an understanding and thought that is in line with the policy to be implemented, then the implementation can run smoothly. If the implementer does not agree with the policy he is implementing, then the possibility of obstacles in implementation will be greater. There are three forms of attitude of policy implementers, namely the awareness of the implementers of the policy, the direction of the implementers in responding to the program towards acceptance or rejection, and the intensity of the response of the implementers.

Fourth, the bureaucratic structure. Talking about implementing policies, of course, will mention the bureaucratic structure of the implementing agencies. The bureaucratic structure is the norms, characteristics, and patterns of relationships that take place in a policy implementing agency. Regarding policy implementation, elements of the bureaucratic structure that have influence, such as the competence of staff in the implementing agency, the level of supervision of sub-units and processes within the implementing agency, political resources (eg support from members of the legislature), open communication, both vertically and horizontally, informal links, and formal implementing agencies with decision-making bodies. The reason is that effective policy implementation requires good cooperation between many parties.

Regarding the cooperation of various parties in implementing policies. Sabatier (1998) explains that implementation is a functional equation of policy, formed, implementor, initiator, and time. The implementers carry policies that policymakers have made to achieve success out within a certain period. Reyta (2018) concludes that the success of implementing village funds in infrastructure development determined by three elements, including the government as a policy maker. The links in this case are the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration, the Berau District Government, the Village Government as the program implementer, and the community as the program target group.

Not only must can carry out tasks, the number of human resources must also be sufficient so that all tasks and obligations can carry out optimally. Besides human resources, budgetary resources and equipment resources are also important factors. Insufficient budget will make the disposition of policy implementers to be low and it cannot achieve goals and targets. Equipment resources also play an important role in policy implementation. In George's (1980) essay on 'Edward III's ideas', that equipment resources are the means used for the operational implementation of a policy which includes land, buildings, and other facilities that can facilitate services in policy implementation.

The disposition or attitude, or character of policy implementers also influences implementation. If the policy implementers have a sympathetic attitude, the implementers will easily adjust to the goals and objectives set by the policy makers. Van Meter & Van Horn (1975) emphasize three elements that influence a person's attitude, namely knowledge, understanding, and deepening. Proper knowledge will assist policy implementers in understanding the policies implemented, while understanding and understanding will also create successful policy implementations.

Regarding the implementation of ADK, Tumbit Dayak Village has a few village officials. In addition, the level of community participation in supporting development and monitoring the

allocation of village funds is still inadequate. This village is also one village that is surrounded by coal mining companies, but the condition of the facilities and infrastructure supporting activities is still inadequate. For example, the roads are muddy during the rainy season. Other important elements are the absence of a bridge across the river to connect the main village with the transmigration village, and the internet network, which is still very difficult. This condition eventually raises questions regarding the management of village fund allocations.

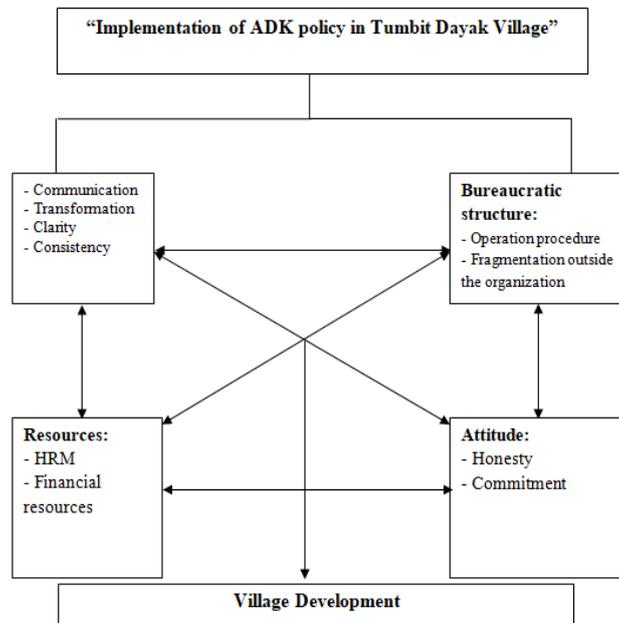


Fig. 1: Conceptual design

Through this series, the village government will know it the role of ADK management has implications for development. We can see a development in terms of government operations and community empowerment. Figure 1 displays the basic framework.

It is necessary to ensure that the ADK management is running properly and based on policies that are the legal basis for managing village fund allocations. Besides ensuring the management of village fund allocations carried out under applicable regulations. This stage explores the management of the ADK, which includes various factors that affect the management of ADK.

5. Methods and demarcation

Conducting research requires a careful design. We intend this process as a demand for seeking information, collecting data, and observing, which are then analyzed. The design includes a plan that guides research in collecting, analyzing, and interpreting observations (Moleong, 2007). Therefore, in this study, we apply a descriptive method with a qualitative approach to explore in-depth information.

To determine the informants to be interviewed, we applied the purposive technique and the snowball technique. Purposive is a sampling technique with certain considerations. We base this technique on taking the subject, not based on strata, random or regional, but based on certain goals. Meanwhile, snowball as a technique for determining samples with small numbers, then the scope enlarged (Sugiyono, 2009; Arikunto, 2006).

Overall, data and information collected from informants comprised the informants' words and actions regarding the use of ADK in Tumbit Dayak Village. We devote determination of

the sample to people who are experts and handle development. This sample is more suitable for studies that do not generalize (Roy et al., 2021).

Table 1: Determination of informants

Authorized party	Units
Department of Community and Village Empowerment - Berau Regency	1
Head of Sambaliung District	1
Head of the Village Community Empowerment Section - Sambaliung District	1
Head of Village - Tumbit Dayak	1
Secretary of Village - Tumbit Dayak	1
Treasurer of Village - Tumbit Dayak	1
BPK - Tumbit Dayak	1
LPM of Village - Tumbit Dayak	1
Head of Village Customary - Tumbit Dayak	1
Head of Youth Organization - Tumbit Dayak	1
Leader of Village Community - Tumbit Sari	1
Leader of Village Community - Tumbit Tahap	1
Leader of Village Community - Tumbit Dayak Induk	1
Total	13

Source: sample terms.

With snowball sampling, first one or two samples selected, but because of these two samples, they did not feel complete with the data provided, so we looked for other people who deemed to know more and could complete the data provided by the two samples previously, and so on, so that the number of samples increases, such as groups and community members in Tumbit Dayak Village. It listed the determination of informants in Table 1.

Finally, the interactive model of analysis focuses on activities in interpreting qualitative data interactively and continuously until it is complete, so that the data saturated (Kalalo et al., 2018). Analytical activities include data reduction, data presentation, and conclusion. From this presentation, we can construct an understanding of the meaning and verify it with all the series of events that are systematically got as narrative sentences.

6. Finding, conclusions and contribution

Referring to our investigation in the field, implementing the ADK policy in Tumbit Dayak Village has not run optimally. This is because of the ADK policy implementation objectives that have not fully achieved. The goal that has not achieved is the goal of increasing the capacity of social institutions.

Something has not achieved optimally this second goal because human resources in Tumbit Dayak Village are still not qualified in implementing ADK policies. Thus, the ability of social institutions to plan, implement, and control development is not yet sufficiently qualified.

Several factors that influence the implementation of ADK policy in Tumbit Dayak Village are communication factors, resources, attitude of policy implementers, and bureaucratic structure. For the communication process, the driving factor for implementing ADK policies in Tumbit Dayak Village is through the socialization of ADK policies through banners made by the apparatus. They always involve the community in planning ADK policy programs, so that

the communication flow can run smoothly. The information received by the implementers is clear enough because it refers to the Governor's Regulation.

In inhibiting factor in this communication is the consistency of information. The Head of the Community Empowerment Session (Sambaliung District) responded that there were still differences in information from the Berau District. The head of the Tumbit Dayak village also clarified that previously, the information received was inconsistent and often found discrepancies.

For the resource factor, the facilities owned by Tumbit Dayak Village carry out various ADK policy programs. Participation has involved the community to monitor ADK's journey, which is good. They also provide support for energy and thought. Inhibiting factors such as the resources include the ability of the implementers. The respondents stated that the current human resource capacity is not yet qualified enough to practice it effectively and efficiently.

In the attitude dimension, some of the driving factors are concrete actions and steps. The response was under the procedure, involving every institution and the community in program planning and resolving obstacles through open deliberation. For the inhibiting factor, the implementers of the ADK policy gave the perception that it was not optimal.

Bureaucracy is also an obstacle and an advantage, where the bureaucratic structure of implementing ADK policies in Tumbit Dayak Village has formed. Then, the division of tasks went smoothly because it guided by the Governor's Regulation and had coordinated regularly. The frequent meetings held by village officials and the community to discuss ADK policies evidence this.

In the attitude's role of the policy implementer in implementing a particular policy, it is possible for the implementer to do as intended by the decision makers. When the attitude and perspective of the implementer differs from that of the decision makers, the implementation process is definitely more difficult (Hessel, 2005).

It is necessary to consider and recommend future steps in order to evaluate this invention. The flow of information or orders related to implementing ADK policies in Tumbit Dayak Village must get improvements, so that it delivered consistently them. If the information distributed smoothly, the implementers will have a two-way understanding.

HR competencies continuously improved. Without them with qualified competence, it cannot achieve maximum. The Tumbit Dayak Village, Sambaliung District, and all elements continuously hold various events or activities aimed at increasing the capacity and ability of policy implementers.

The perception of policy implementers on the ADK policy in Tumbit Dayak Village must corrected immediately. A positive image will affect the implementation of the policy. Conversely, if the response is negative, it will have a terrible impact. Ideally, maintaining an achievement is difficult, therefore, efforts need to be supported actively.

References

- [1] Adelle, C., & Weiland, S. (2012). Policy assessment: the state of the art. *Impact Assessment and Project Appraisal*, 30(1), 25-33. <https://doi.org/10.1080/14615517.2012.663256>
- [2] Amalia, S., Maria, S., Roy, J., Darma, D. C., & Pusriadi, T. (2019). Underground economy: The shadow effect of human trafficking. *LIFE: International Journal of Health and Life-Sciences*, 5(1), 137-153. <https://doi.org/10.20319/lijhls.2019.51.137153>
- [3] Amalia, S., Wijaya, A., Darma, D. C., Maria, S., & Lestari, D. (2020). *Underground economy: Teori & catatan kelam*. Kita Menulis, Medan.

- [4] Arikunto, S. (2006). *Prosedur penelitian suatu pendekatan praktek*. Rineka Cipta, Jakarta.
- [5] Aslan, A., Darma, S. C., & Wijaya, A. (2019). Have village funds impact growth economy and poverty rate?. *International Journal of Scientific & Technology Research*, 8(10), 2601-2605. <http://www.ijstr.org/final-print/oct2019/Have-Village-Funds-Impact-Growth-Economy-And-Poverty-Rate.pdf>
- [6] Diamantina, A. (2017). Management, distribution, and redemption of village fund. *Diponegoro Law Review*, 2(1), 203-226. <https://doi.org/10.14710/dilrev.2.1.2017.203-226>
- [7] George C. (1980). *Implementing public policy*. Washington, D.C: Congressional Quarterly Press.
- [8] Hessel, N. S. (2005). *Manajemen publik*. Grasindo, Jakarta.
- [9] Howlett, M. (2019). Moving policy implementation theory forward: A multiple streams/critical juncture approach. *Public Policy and Administration*, 34(4), 405-430. <https://doi.org/10.1177/0952076718775791>
- [10] Kalalo, M. M., Kimbal, M., & Kimbal, A. (2018). Implementasi kebijakan pembangunan Terminal Tatelu di Kecamatan Dimembe Kabupaten Minahasa Utara. *Jurnal Eksekutif*, 1(1), 01-11. <https://ejournal.unsrat.ac.id/index.php/jurnaleksekutif/article/view/19805>
- [11] Moleong, L. J. (2007). *Metodologi penelitian kualitatif, edisi revisi*. Remaja Rosdakarya, Bandung.
- [12] Mugambwa, J., Nabeta, N., Ngoma, M., Rudaheranwa, N., Kaberuka, W., & Munene, J. C. (2018). Policy implementation: Conceptual foundations, accumulated wisdom and new directions. *Journal of Public Administration and Governance*, 8(3), 211-232. <https://doi.org/10.5296/jpag.v8i3.13609>
- [13] Muhlis, M. (2017). Implementasi perda nomor 28 tahun 2011 tentang alokasi dana kampung di Kampung Labanan Makmur, Kecamatan Teluk Bayur - Kabupaten Berau. *eJournal Ilmu Pemerintahan*, 5(2), 837-848. <https://ejournal.ip.fisip-unmul.ac.id/site/?p=2490>
- [14] Nurcholis, H. (2011). *Pertumbuhan dan penyelenggaraan pemerintahan desa*. Erlangga, Jakarta.
- [15] Prasetyo, A., Putrini, C., & Hartanto, H. (2021). Pursuing village SDGs through village fund management accountability (Case study at Loa Duri Ilir, Kutai Kartanegara, East Kalimantan). *Advances in Social Science, Education and Humanities Research*, 564, 319-321. <https://doi.org/10.2991/assehr.k.210629.060>
- [16] Purwadi, P., Darma, D. C., Aprianti, D. I., & Hakim, Y. P. (2019). Investment development strategy management in Mahakam Ulu Regency, Indonesia. *Journal of Poverty, Investment and Development*, 51, 66-75. <https://doi.org/10.7176/JPID/51-07>
- [17] Putra, R. H., & Khaidir, A. (2019). Concept of George C. Edwards III on implementation of regional regulations no. 12 of 2017 concerning youth in granting youth service in West Sumatera. *International Journal of Progressive Sciences and Technologies*, 15(1), 236-242. <http://dx.doi.org/10.52155/ijpsat.v15.1.1012>
- [18] Putri, A. P., & Yadiati, W. (2020). The impact of participative leadership and competencies on performance of village fund management. *Journal of Accounting Auditing and Business*, 3(2), 42-51. <https://doi.org/10.24198/jaab.v3i2.27757>
- [19] Ramly, A., Wahyuddin, W., Mursyida, J., & Mawardati, M. (2018). The implementation of village fund policy in improving economy of village society. *Jurnal Ilmiah Peuradeun*, 6(3), 459-478. <https://doi.org/10.26811/peuradeun.v6i3.184>



- [20] Reyta, F. (2018). The influence of policy implementation on the effectiveness of acceleration of electronic id card recording. *Jurnal Muara Ilmu Ekonomi dan Bisnis*, 2(2), 347-353. <https://doi.org/10.24912/jmieb.v2i2.1053>
- [21] Roy, J., Hadjaat, M., Darma, D. C., Zainurossalamia, S., & Kasuma, J. (2021). Eksplorasi pariwisata pedesaan di Hutan Desa Merabu, Berau (Indonesia). *Jurnal Pariwisata Pesona*, 6(1), 36-48. <https://doi.org/10.26905/jpp.v6i1.5641>
- [22] Sabatier, P. (1988). An advocacy coalition framework of policy change and the role of policy learning therein. *Policy Sciences*, 21(2-3), 128-168. <https://www.jstor.org/stable/4532139>
- [23] Sugiyono, S. (2009). *Metode penelitian kuantitatif, kualitatif dan R&D*. Alfabeta, Bandung.
- [24] Susanti, M., & Widodo, W. (2018). Pengelolaan aloksi dana desa di Kampung Bumi Mas, Kecamatan Seputih Agung, Kabupaten Lampung Tengah dalam perspektif akuntabilitas. *Wacana Publik*, 12(1), 19-26. <https://doi.org/10.37295/wp.v12i01.19>
- [25] Tasente, T. (2021). The elements of political communication on Facebook. *Technium Social Sciences Journal*, 4(1), 50-54. <https://doi.org/10.47577/tssj.v4i1.99>
- [26] Van Meter, D. S., & Van Horn, C. E. (1975). The policy implementation process: A conceptual framework. *Administration & Society*, 6(4), 445-488. <https://doi.org/10.1177/009539977500600404>
- [27] Wasistiono, S., & Tahir, I. (2006). *Prospek pengembangan desa*. Fokusmedia, Bandung.
- [28] Widodo, J. (2011). *Analisis kebijakan publik: Konsep dan aplikasi analisis proses kebijakan publik*. Bayu Media, Malang.
- [29] Wijaya, A., Nurfadillah, M., & Darma, D. C. (2019). Pattern of corporate social responsibility (CSR) in Mahakam Ulu Regency, East Kalimantan. *European Journal of Business and Management*, 11(31), 60-66. <https://doi.org/10.7176/EJBM/11-31-07>
- [30] Wijaya, A., Darma, S., & Darma, D. C. (2020). Spatial interaction between regions: Study of the East Kalimantan Province, Indonesia. *International Journal of Sustainable Development and Planning*, 15(6), 937-950. <https://doi.org/10.18280/ijstdp.150618>