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Keywords: *participation, village funds allocation, community.*

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Community Contribution to the Implementation of the Village Funds Allocation Programme in Bandung Regency

Dewi Kurniasih [α], Udaya Madjid [σ], Cecep Suhendar [ρ] & Yusuf Adam Hilman [ω]

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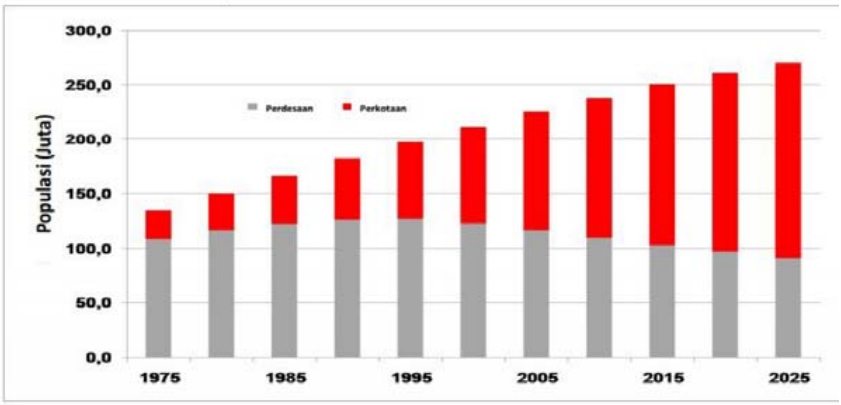
I. Introduction

In Indonesia, between 1976 and 1996, the number of impoverished people declined from 54.2 million, or approximately 40% of the population, to 22.5 million. As a result of the 1997 financial crisis, which led to a decline in the Indonesian economy, the percentage of people living in poverty was approximately 11%. The continuous economic crisis has resulted in negative economic growth, specifically -13.13 percent in 1998 and -1.29 percent in 1999. In 2009, around 14.2 percent, or 32.5 million people, of Indonesia's population were classified as poor. People living in poverty suffer from malnutrition, poor health, high illiteracy, a terrible environment, and limited access to basic infrastructure and public services (Jonaidi & Arius, 2012). In September 2016, the BPS reported that the percentage of individuals living in poverty in urban areas decreased from 7.79% to 7.73%, while in rural regions the number decreased from 14.11% to 13.96% (Zuhdiyaty & Kaluge, 2017).

The community's high poverty rate is a clear sign that the Indonesian people are still not prosperous. The low level of social welfare and increasing level of poverty in Indonesia, with the majority of the people living in rural regions, implicitly add to the load and responsibility of the government. Since the government, through its policies, must be able to assign values or produce and distribute them as a method of addressing the demands of society without exception, this includes individuals in rural areas.



Source: (Hermawan & Rico, 2015)

Figure 1: Composition of urban and rural populations

The village is the smallest area in the implementation of regional autonomy in Indonesia. The implementation of village autonomy has logical consequences in the form of village administration and development based on sound financial management. Bastian revealed that the goal of development with sound financial management is to facilitate the achievement of village development goals, reduce the burden on the central government and interference with the regions, and provide opportunities for local

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level coordination (Yulihantini, Tri, Sukarno, & Wardayati, 2018).

The village needs a budget to fulfill its obligations. The Village Fund (DD) and Village Fund Allocation (ADD) are where the village receives its funding for operations. Village Fund Allocations are balancing funds received by Regencies and Cities in the Regency and City regional revenue and expenditure budgets after deducting Special Allocation Funds, The provision of Village Fund Allocations is a manifestation of the fulfillment of the village's rights to carry out its autonomy so that it grows and develops in accordance with the development of the Village itself, based on diversity, participation, genuine autonomy, democratization, community empowerment, and expanding the role of the Village Government in providing services, enhancing community welfare, and advancing acceleration. growth and expansion of vital areas (Yulianah & Yuyun, 2015) (Dethan & Anaci, 2019) (Kartika & Septianis, 2012).

Village Fund Allocation (ADD) in Bandung Regency is governed by Bandung Regency Local Regulation Number 24 of 2009 Concerning Changes to Bandung Regency Regional Regulation Number 2 of 2006 Regarding Allocation of Village Balancing Funds in Bandung Regency. The entire village's source of money is concentrated and utilized to finance the administration of village authority, which encompasses governance, development, community empowerment, and social issues.

A number of development policies aimed at overcoming poverty and the underdevelopment of rural communities have been implemented, including: (1) the policy of distributing development resources from the center to the regions in the form of presidential instructions that encourage economic activity in the regions; (2) increasing the access of poor population groups to various social services, such as education, health, family planning, sanitation, and clean water; (3) expanding the reach of credit institutions for low-income people; (4) the development of rural economic infrastructure, especially the agricultural sector; and (5) institutional and organizational development related to poverty alleviation, such as regional development programs, small farmer income increase programs, and integrated area development programs (Murdiyana, Murdiyana, & Mulyana, 2017).

Based on statistics regarding the development of villages in Bandung Regency from 2018 to 2019, Rancaekek Kulon Village, Rancaekek District, is a village that is still stagnant and has not undergone any changes, since it occupies the lowest place in the developing category (number 301). In 2018, the village with the highest evaluation score was Margamukti Village, Pangalengan District, with a score of 496. In 2019, though, the ranking changed, and Pulosari Village in Pangalengan District took first place with a score of 496 (Source: Village Development Statistics 2018-2019, Bandung Regency; full data attached).

There is interesting data in the Rancaekek sub-district area where there is a transition from an agricultural area to an industrial/service area, so that there are still villages that have slow and low development. Many factors have caused this condition to occur. This can be due to the condition of community participation in village development which has not yet shown the expected condition. Based on village typology data in Bandung Regency, there are 5 village typologies in Bandung Regency, namely: Industry/ Services Village, Agriculture Village, Mining Village, Livestock Farm Village and Rice Field Village (Source: Bandung Regency Prodeskel Data 2019, BPMPD Bandung Regency/Data Attached). Based on these data, there is an index that shows the level of village development. Of the 270 villages, there are villages with high or low indexes. As in the following table:

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Table 1 Village Typology Index in Bandung Regency

Regency	Status	Village	Index	Classification	Category	Typology
MARGAHAYU	VILLAGE	MARGAHAYU TENGAH	0	SWADAYA	INITIAL	Industry/Service
RANCAEKEK	VILLAGE	BOJONGLOA	0	SWADAYA	INITIAL	Industry/Service
MARGAHAYU	VILLAGE	MAGAHAYU SELATAN	0,86	SWASEMBADA	INITIAL	Industry/Service
MARGAHAYU	VILLAGE	SAYATI	0,86	SWASEMBADA	ADVANCED	Industry/Service
RANCABALI	VILLAGE	CIPELAH	0	SWADAYA	INITIAL	Farming
RANCABALI	VILLAGE	PATENGAN	0	SWADAYA	INITIAL	Farming
PASIRJAMBU	VILLAGE	SUGIHMUKTI	0	SWADAYA	INITIAL	Farming
PANGALENGAN	VILLAGE	PANGALENGAN	0,83	SWASEMBADA	ADVANCED	Farming
RANCABALI	VILLAGE	INDRAGIRI	0,84	SWASEMBADA	ADVANCED	Farming
PANGALENGAN	VILLAGE	MARGAMEKAR	0,84	SWASEMBADA	INITIAL	Farming
SOLOKANJERUK	VILLAGE	PADAMUKTI	0	SWADAYA	INITIAL	Rice Fields
CIPARAY	VILLAGE	MEKARSARI	0	SWADAYA	INITIAL	Rice Fields
SOREANG	VILLAGE	SEKARWANGI	0	SWADAYA	INITIAL	Rice Fields
RANCAEKEK	VILLAGE	BOJONGSALAM	0,87	SWASEMBADA	INITIAL	Rice Fields
BANJARAN	VILLAGE	KIANGROKE	0,91	SWASEMBADA	INITIAL	Rice Fields
CILENGKRANG	VILLAGE	GIRIMEKAR	0,93	SWASEMBADA	INITIAL	Rice Fields
CILEUNYI	VILLAGE	CINUNUK	0,75	SWAKARYA	INITIAL	Mining
NAGREG	VILLAGE	GANJAR SABAR	0,12	SWADAYA	INTERMEDIATE	Livestocks
CILENGKRANG	VILLAGE	CIPOREAT	0,79	SWAKARYA	INITIAL	Livestocks
KERTASARI	VILLAGE	RESMI TINGAL	0,82	SWASEMBADA	ADVANCED	Livestocks
PASIRJAMBU	VILLAGE	MEKARSARI	0,82	SWASEMBADA	INITIAL	Livestocks

Source: Processed Data Document Data For Prodeskel Bandung Regency In 2022, BPMPD Bandung Regency
Note:

- SWADAYA: Self-Reliance
- SWASEMBADA: Self-Sufficiency
- SWAKARYA: Self-Developing

Several villages in certain sub-districts have the highest and lowest indexes in the 5 village typologies. Based on the information above, this study took samples from a number of villages in each of the three types. This is because one can see how village funds are managed in each of these different types of villages. Several studies done in the past have shown, among other things, that community participation or involvement in development projects and use of Village Fund Allocations (ADD) is varied in terms of several aspects, for example: 1). Community participation in terms of providing opportunities in musrenbang has gone relatively well (Wirawan, Mardiyono, & Nurpratiwi, 2015), 2). Community participation in budget management is still low in terms of time, attention, skills, and knowledge. This occurs because of poor judgment, non-interactive communication, a lack of public awareness, and inadequate education (Syamsi & Syahrul, 2014), 3). There is a lack of awareness that community participation is a vital aspect of the development process, which contributes to the low level of community participation in the development process (Hardianti, Muhammad, & Lutfi, 2017).

In the framework of empowering local communities, the participation or initiative of the village government is especially crucial because the primary authority of the village government rests in planning. Bangujiwo Village residents are always involved in the development planning process, particularly in musrenbang activities, so that community empowerment can function smoothly. This is demonstrated by the participation of 95% of the community in village-level development planning meetings in 2014 and 96% of the community in 2015 (Atmojo, Fridayani, Kasiwi, & Pratama, 2017).

Based on preliminary research, there is a tendency for the level of community participation in Bandung Regency to be below optimal, especially in the implementation of programmes for allocating village funds. The Government of Bandung Regency, Rancaekek District, in carrying out its duties and functions, among other things, also implements the Assistance Programme to implement village development costs, which is called the Village Funds Allowance (ADD). Based on the empirical facts compiled above, it appears that community participation in the implementation of the Village Fund Allocation Program in Bandung Regency is still lacking, even though the government's aid for development budget continues to increase. Based on the phenomenon described in the reasons for selecting the research title, the problem statement in this study is that community participation has not been achieved, namely community involvement in planning, implementing, and utilizing the results, as well as monitoring and evaluating the implementation of the Village Fund Allocation Program in Bandung Regency.

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II. Research Method

This study uses a descriptive analysis method, where this method provides an overview of the conditions that occur in the field in accordance with the facts. Burhan Bungin explained that this type of research seeks to explore, does not attempt to test hypotheses, or generalize (Mulyati & Sri, 2017) (Puspantari & Aris, 2022).

Researchers assume that this approach is used to describe and interpret existing conditions or relationships, developing opinions, ongoing processes, ongoing effects, or about ongoing trends regarding community participation in implementing the Village Fund Allocation (ADD) program in Bandung district. According to Denzim and Lincoln, the qualitative descriptive research chosen by the author can be defined as a situated activity that locates the observer in the world (Kurniasih & Dewi, 2013).

The selection of informants was based on research subjects who mastered the problem, had data, and were willing to provide it. Therefore, informants for the purposes of this research focused on stakeholders, especially in the Village Fund Allocation (ADD) program, as well as village communities that participated in the implementation of the program. Considering the high-intensity experience and participation in observing and even taking part in ADD management institutions in Bandung Regency, namely: 1) the Regent of Bandung Regency, 2) members of DPRD Bandung Regency, 3) the village head, 4) the village apparatus, and 5) the people of each village,

Researchers took data or materials from several official sources, including laws, government regulations, regional regulations, operational guidelines and technical guidelines, implementation reports, Musrenbang results from the RW, village, sub-district, and district levels, besides those documents and other important texts. The source of the data is used as reference material to analyze and describe events that have passed.

III. Results and Discussion

a) *Community involvement in decision-making in the planning of the village funds allocation programme in Bandung Regency*

The two keys to successful development are community awareness and active participation. The achievement of these development targets needs to be demonstrated by government policies. In this regard, it can be said that the development that is in progress is determined by the size of the community's participation, namely at the stages of planning, decision making, implementation, as well as monitoring and evaluation. The first thing that needs to be done to successfully put the Village Fund Allocation program into action is to integrate the process of putting the program into action. Socialization activities are done by the coaching staff and offices or organizations that are part of this Village Fund Allocation program. It is hoped that this Village Fund Allocation program will help people get to know each other better, which will encourage them to take part in village development activities. It is also hoped that they will do this by contributing their own money, time, and ideas.

The Musrenbang was held in Margahayu District based on a letter from the regent, Number 050/201/Bappeda, dated January 28, 2020. The activity was held in the hall of the Margahayu District Office, Bandung Regency, which was attended by: 1). Chairman of BPD, 2). Village Head, 3). the Village Secretary, 4). the Planning Officer, 5). the Chairman of LPMD, 6). the Head of T.P. PKK, 7). the Chairman of the MUI, 8). the Chairman of Karang Taruna, 9). the Hamlet Heads, 10). the three representatives of Community Leaders, 11). the three delegates, 12). Midwife; 13). Babim Kamtibnas (Community Police Officers), and 14). Babinsa (village supervisory non-commissioned officer) from every village in Margahayu District, Bandung Regency, including Central Margahayu Village and Sayati Village. The following is a picture of part of the musrenbang process in Margahayu District.

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The Musrenbangdes process is initiated by the village head as the initial speaker, as well as the opening of the meeting, which is held and attended by the head of the BPD. In the forum, the discussion was about the Village Fund Program funds, and continued with planning developments to be built in each hamlet by exchanging opinions with each other. In the development planning meeting that was held, it was attended by the village head, the village secretary, along with his staff, and the chairman of the Village Consultative Body (BPD) with its members, representatives of RT and RW, and the community.

Indicators that can be used to determine whether the community is involved in planning the utilization of the Village Fund program to ensure its success are as follows: First, it can be seen through the community's involvement in the program's implementation. Community participation in the utilization of the Village Fund (DD) program in Bandung Regency, in which the community is involved in development planning by raising awareness through small meetings in the form of Musrenbang socialization held at the local RT/RW hall, so that the community knows what development will be carried out and to ensure that development will be carried out by following with the needs of the community in the environment. The purpose of the head of RW's meeting is to inform the community of recent developments in the region. Second, community participation can be seen in the community's need for the program. Is it always adjusted to meet societal needs? When researchers conduct research, the use of this program is always adjusted to the needs of the community, so that development can be right on target and the community can feel the benefits directly. As a result, the negotiation process is very calculated with the needs of the community in mind.

b) Community participation in implementing the village funds allocation programme in Bandung Regency

According to the findings of the interviews, the village's success in increasing PADes (Village Original Income), which influenced the increase on the Allocation of Village Funds, was inseparably linked to the active role or significant participation of the community in development. Development to enhance people's welfare can also be accomplished with the village fund allocation. To assist in the implementation of the management of Village Fund Allocations, a Secretariat Working Group was formed, with a secretary of the District Level Assistance Team as the Head of the secretariat, assisted by staff who specifically handle Village Fund Allocations as a service and information center for the Secretariat having addresses at the respective District Secretariats. With the components involved in implementing the Village Fund Allocation at the village, sub-district, and district levels.

In 2020, the central government gave Rp. 322,217,180,000 to the Bandung Regency Government for the Village Fund Budget (ADD). The allocation comes from the State Revenue and Expenditure Budget (APBN). With the existence of ADPD (Village Balance Fund Allocation) and DD (Village Fund), now the village has turned into a development subject, where the determination of village needs, and development is planned together with the community itself. It is hoped that this will help villages in Bandung Regency become developed, independent, and competitive villages.

The direction for the use of the Village Fund Allocation in Central Margahayu Village is divided into 2 (two) expenditure sectors, namely: (1) Village Administration Sector, (2) Community Development Sector. Expenses in the field of activities of the village administration are prioritised for fixed revenues and allowances for the village chief and village appliances, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, Operations of the Village Consultative Body, Benefits of the Village Consultative Council, RT Operations, and Sub-Sectors on Fixed and Operational Income Village Administration, Participatory Village Poverty Mapping and Analysis is Rp. 18,950,000, and Village Governance and Development Cooperation

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issued in the amount of Rp. 18,000,000. Village Fund Allocation Expenditures for community development activities are prioritized for Culture and Religion, namely activities for organizing Art, Customary/Cultural and Religious Festivals (Indonesian Independence Day, Religious Holidays etc.) as well as LKMD/LPM/LPMD Development in the amount of Rp. 20,000,000.

The instructions for the utilization of village funds allocations in the village of Sayati are divided into four areas, namely: (1) Village Administration Sector, (2) Village Development Sector, (3) Community Development Sector and (4) Community Empowerment Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors on Fixed and Operational Income Village Administration. In the field of Implementation of Village Development, priority is given to villages on alert for health in the amount of Rp. 30,000,000. Village Fund Allocation Expenditures for community development activities are prioritized for LKMD/LPM/LPMD Development in the amount of Rp. 18,000,000 and Village Fund Allocation Expenditures for the Community Empowerment Sector are prioritized for increasing the capacity of village apparatus, namely Rp. 9,000,000.

The direction for the use of the Village Fund Allocation in Cipelah Village is divided into three areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors on Fixed and Operational Income Village Administration. In the field of Village Development Implementation, priority is given to the education sub-sector, namely the Organization of Non-Formal Village-Owned PAUD/TK/TPA/TKA/TPQ/ Madrasah (In terms of salary, clothing etc.) in the amount of Rp. 5,000,000. Maintenance of Non-Formal Village-Owned PAUD/TK/TPA/TKA/TPQ/Madrasah Facilities in the amount of Rp. 10,000,000. Implementation of Village Health Posts/Village-Owned Polindes (in terms of medicine, incentives, family planning, etc.) of Rp. 25,000,000, and Maintenance of Posyandu/Polindes/PKD Infrastructure of Rp. 10,000,000. In the Community Development Sector, priority is given to LKMD/LPM/LPMD Development in the amount of Rp. 18,000,000.

According to a Cipelah community leader, residents of the village of Pasirkaliki said that on behalf of the community he was very lucky and thanked the government through the Village Government for implementing the improvement of Jalan Pasirkaliki infrastructure. With the improvement of concrete road infrastructure in Pasirkaliki Village, it can boost the economy of the people of Cipelah Village, Kec. Rancabali, Kab. Bandung, and can increase people's income, besides that it can also support the maximum service provided by the Village and District Government for Cipelah residents.

The direction for the use of the Village Fund Allocation in Bojongsalam Village is divided into 3 (three) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, (3) Community Development Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors in Fixed and Operational Income Village Administration. In the field of Implementation of Village Development, priority is given to the sub-sector of Organizing Non-Formal Village Owned PAUD/TK/TPA/TKA/TPQ/Madrasah (such as salary, clothing etc.) in the amount of Rp. 21,600,000. Development/rehabilitation/improvement/hardening of residential neighborhood roads of Rp. 52,934,100., and Development/Rehabilitation/Improvement of Village Road Infrastructure (Culverts, ditches, etc.) of Rp. 129,308,900. In the Community Development Sector, priority is given to Community Institution Development Training in the amount of Rp. 5,601,700.

The direction for the use of Village Fund Allocations in Cinunuk Village is divided into 4 (four) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, (3) Community Development Sector and 4) Community Empowerment Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors in Fixed and Operational Income Village Administration. In the field of Implementation of Village Development, priority is given to the Implementation of Village Health Posts/Polindes Owned by Villages (such as medicines, incentives, family planning, etc.) in the amount of Rp. 3,000,000. In the Community Development Sector, priority is given to Karangtaruna/Youth Club/Village Level Sports Development in the amount of Rp. 6,000,000.

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LKMD/LPM/LPMD coaching Rp. 18,000,000., as well as Others Sub Sector of Community Institutions of Rp. 26,000,000. Meanwhile, in community empowerment, the BPD Capacity Building is prioritized in the amount of Rp. 10,000,000.

The direction for the use of the Village Fund Allocation in Ganjarsabar Village is divided into 3 (three) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Fixed Income Sub-Sector and Government Operations Village. In the area of Implementation of Village Development, priority is given to educational support for poor students and outstanding students in the amount of Rp. 12,000,000. Implementation of a Health Alert Village of Rp. 24,100,000. In the community development sector, priority is given to LKMD/LPM/ LPMD development in the amount of Rp. 7,000,000.

The direction for the use of the Village Fund Allocation in Ganjarsabar Village is divided into 3 (three) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors in Fixed Income and Operations Village Administration. In the field of Implementation of Village Development, priority is given to organizing Non-Formal Village-Owned PAUD/TK/ TPA/TKA/TPQ/Madrasah (in terms of salary, clothing etc.) in the amount of Rp. 25,900,000. Educational support for poor students and outstanding students in the amount of Rp. 10,000,000. Implementation of village health posts/ maternity huts owned by the village (in terms of medicines, incentives, family planning, etc.) in the amount of Rp. 11,000,000. Activities in the Health Sub Sector in the amount of Rp. 2,200,000., Maintenance of Environmental Roads/Alleys in the amount of Rp. 47,000,000., Maintenance of clean water connections to households (piping, etc.) of Rp. 11,000,000., Maintenance of Public Latrine Facilities etc. in the amount of Rp. 17,500,000., as well as Development/Rehabilitation/Improvement of Settlement Sanitation (Selected) of Rp. 9,400,000. In the Community Development Sector, priority is given to Other Activities in the Cultural and Religious Sub-Sector in the amount of Rp. 7,500,000., as well as LKMD/LPM/LPMD coaching of Rp. 18,000,000.

The direction for using the Village Fund Allocation in Ganjarsabar Village is divided into 3 (three) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditures in the field of Village Government administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Sub-Sectors in Fixed Income and Operations Village Administration. In the field of Implementation of Village Development, priority is given to organizing Non-Formal Village-Owned PAUD/TK/ TPA/TKA/TPQ/Madrasah (in terms of salary, clothing etc.) in the amount of Rp. 25,900,000. Educational Support for Poor Students and Outstanding Students Rp. 10,000,000. Implementation of village health posts/ maternity huts owned by the village (in terms of medicines, incentives, family planning, etc.) Rp. 11,000,000. Activities in the Health Sub Sector Rp. 2,200,000., Maintenance of Environmental Roads/Alleys Rp. 47,000,000., Maintenance of clean water connections to households (piping etc.) of Rp. 11,000,000., Maintenance of Public Latrine Facilities etc. Rp. 17,500,000., as well as Development/Rehabilitation/ Improvement of Settlement Sanitation (Selected) of Rp. 9,400,000. In the Community Development Sector, priority is given to Other Activities in the Cultural and Religious Sub-Sector in the amount of Rp. 7,500,000., as well as LKMD/LPM/LPMD coaching of Rp. 18,000,000.

The direction for the use of Village Fund Allocations in Mekarsari Village is divided into 3 (three) areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditure in the field of Village Government administration activities is prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Fixed Income Sub-Sector and Government Operations Village. In the field of village development implementation, priority is given to the implementation of village health posts/ village-owned maternity huts (in terms of medicines, incentives, family planning, etc.) in the amount of Rp. 28,200,000. In the Community Development Sector, priority is given to LKMD/ LPM/ LPMD Development, namely Rp. 5,900,000.

The direction for the use of Village Fund Allocations in Padamukti Village is divided into 3 (three)

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areas, namely: (1) Village Administration Sector, (2) Village Development Sector, and (3) Community Development Sector. Expenditures in the field of Village Administration activities are prioritized for fixed income and allowances for the Village Head and Village Apparatuses, Provision of Social Security for Village Heads and Village Apparatuses, Provision of Operational Operations for Village Government Activities, BPD Operations, BPD allowances, RT Operations, Fixed Income Sub-Sector and Government Operations Village. In the field of Village Development Implementation, priority is given to the Implementation of Posyandu (in terms of Complementary Food, Classes for Pregnant Women, Elderly, Incentives) in the amount of Rp. 7,500,000., as well as Implementation of a Health Alert Village of Rp. 8,000,000. In the Community Development Sector, priority is given to Other Community Institutional Sub-Sectors, namely Rp. 11,428,000.

Mekarsari Village and Ganjarsabar Village only have medical personnel, such as midwives, so that in determining the Allocation of Village Funds, efforts are made to improve health facilities. 30% of the Village Fund Allocation is used for:

a. Operational Assistance for Village Head and Village apparatus
b. Operational Assistance for Village Government Offices and Operational Assistance along with Allowances for the Village Consultative Body;
c. LPM Operational Assistance, RT, and other Institutions.

70% of the Village Fund Allocation is used for the implementation of activities and development on a village scale in accordance with the Village Development Work Plan for each village in Sukadana District which has been prepared and discussed by prioritizing community empowerment programs. The use of Village Fund Allocations for community empowerment activities is carried out with the principles of participatory, transparency, and accountability.

This principle of participation is one of the important strengths that led to the Village Fund Allocation policy, so participation is still a top priority in the management process. Even the district, which gave the money, says that participation is a key part of being transparent and accountable. With the village's budget, which is made up of people funds and community cooperation, the goal is to work on development projects and improve the village. The demand for transparency is not a threat to village government administrators, because the key to implementing development lies in participation, although participation in this context still refers to the willingness of residents to bear the costs of the proposed project.

Until mid-2020, a number of programs that have become community agreements are in the finalization phase. The most important items on the agenda are road repair, the construction of retaining walls, and paving. Due to the difficulty of the task, the entire community is involved in implementing the program. The community helps the village use the money by coordinating plans and putting them into action. The community participates in the labor and completion phases of activity execution.

In villages, the use of Village Fund Allocations has a substantial positive effect on the development of village facilities and infrastructure, because of increased community cooperation. However, the negative effects of the existence of the Village Fund Allocation Program, such as the village's dependence on these funds, and the village government's efforts to acquire its own financial resources are progressively diminishing.

Supporting factors encountered by the community included close coordination and communication between the Village Government and the community, village government transparency in reporting Village Fund Allocation accountability, and synchronization between community aspirations and Village Fund Allocation activities.

Management of Village Fund Allocations must be integrated into management of the Village Revenue and Expenditure Budget, so that the principles of managing Village Fund Allocations are the same as those of managing the Village Revenue and Expenditure Budget, which must adhere to the principles of good governance, namely:

a. *Participatory:* The process of managing the allocation of village funds, from planning, from decision-making to monitoring and assessment, must involve many parties. This means that in managing Village Fund Allocations it does not only involve the elite but also other communities such as farmers, workers, local governments, etc.
b. *Transparency:* All parties can know the whole process in an open way. In addition, efforts are being made to provide the village community with information on the goals, objectives, results and benefits it derives from each activity that uses these funds. The attitude of transparency in the sample locations has been applied by the Village Government to the community, the community even knows about it through posters announcing the Village Fund Allocation which contains Village Fund Allocation activities as well as the accountability of the SPJ ADD (Accountability Letter).
c. *Accountable:* The entire process of using the Village Fund Allocation starting from the proposed designation, implementation, and achievement of the results, can be accounted for in front of all parties, especially the village community.

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c) *Community Participation in Taking Benefits of the Village Fund Allocation Program in Bandung Regency*

It is essential to have supervision from the community as beneficiaries when receiving benefits from Village Fund Allocations. Supervision is a set of activities and follow-up activities done out to ensure that the planned development is carried out in accordance with the goals and objectives established, and that the funds used are appropriate. Supervision is an activity that monitors the progress of the development plan's execution, identifies problems that occur, and anticipates problems that will arise as a result of the program's existence. All program actors are required to monitor their activities and ensure that they are carried out in accordance with the objectives, plans, and schedules. The key actors of the program are the District government and the Village government. *First,* it is expected that the community will accept the results of development as if they were their own, so that in the end, the community will keep and use the results of development for stability and mutual progress. *Second,* community participation can be seen in the benefits that can be drawn from construction; community benefits can also be felt as a result of the construction of clean water, roads, and so on. In this case, the community is helped by how easy it is to get clean water and how easy it is to get to garden roads. During pipeline renovations, the community receives clean water from mountain sources. *Third,* community participation in maintenance can be seen from the community that regulates and secures each program that has been implemented. In this case, the community is given the freedom to regulate each program that has been implemented, including taking advantage of the development that has been carried out by making the best possible use of it. Indeed, it is appropriate for the community to use development as effectively as feasible in order for this development to be sustained and maintained.

The factor of awareness or motivation. Participation in a development activity does not occur spontaneously; it is prompted by encouragement. Community awareness itself is one of these factors. Clearly, community members will become more involved in development if they understand its significance. The factor of education. Education is a factor that contributes to numerous transformations. Education level and community participation in development are inextricably linked. Communities with a high level of education are typically very concerned with both government-led and community-led development initiatives.

d) *Community involvement in evaluating the implementation of the village funding allocation program in Bandung Regency*

These five evaluation measures are carried out on the use of Village Fund Allocations for village development as follows: 1). *Effectiveness*. Has the desired result been achieved? Based on the objectives of the Village Fund Allocation program, which include poverty alleviation, community empowerment and increasing community self-sufficiency, the village development carried out in Bandung Regency has built infrastructure which is felt to have facilitated their various economic activities. 2). *Efficiency*. How much effort is required to achieve the desired result? The large number of programs implemented through mutual cooperation and community participation so that the desired results are achieved even though the budget is limited indicates efficiency in implementing Village Fund Allocations for village development. 3). *Equality*. Are costs and benefits distributed equally among certain groups? Village Fund allocations are distributed to finance village development based on program urgency and development priorities, considering the number of problems to be resolved compared to the amount of funds available. 4). *Responsiveness.* Do the policy outcomes satisfy the needs, preferences, or values of particular groups? The results of the evaluation show that development through village fund allocation has not fully satisfied all community groups. 5). *Accuracy*. Is the desired result (goal) really useful or valuable? The goal of development through Village Funds Allocation is very useful for the community because poverty alleviation, community empowerment, service, and community self-reliance are conditions that are most desired by the community and have been realized in stages through various development programs.

IV. Conclusion

Community participation in the implementation of the Village Fund Allocation (ADD) program has been quite optimal. Community participation in planning the allocation of village funds is quite good. For several villages with an industrial/service typology, due to the large number of migrants who only live to work, participation from the community is still lacking. The community's participation in the implementation of the Village Fund Allocation has been good. This can be seen from the active contribution of the community in implementing village fund allocations. Community participation in the utilization of village fund allocations is quite good. The village fund allocation, which is the remainder of the fixed income of the village head and village officials, has benefited the wider community. Participation in the evaluation stage was very high, as evidenced by the program evaluation meetings, where many people were eager to participate.

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