

Government Policy in Village Fund Allocation Management As Poverty Alleviation Efforts in Gorontalo .Regency

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ABSTRACT

Reading is one of many ways to acquire information, where people can find it from television and internet. As reading dominates all activities in the English subject, the language.

The research method used in this research is qualitative research. In qualitative research there are various kinds of research, and this research is included in case study research, namely making detailed observations of the objects that have been raised in the formulation of the problem and are expected to solve the problems that occur. The results of the study show that 1) the application of the hamlet budget management policy in Batudaa sub-district has been running well. With the hamlet budget implemented by Batudaa Sub-district, it has been implemented well by the Regency Authority, inspectorate, sub-district, Head of PMD, as well as residents including evaluating the results of the application of the sports profession, assessing the deed of responsibility for air, assessing the implementation of community empowerment activities; 2) The encouragement aspect in the hamlet budget management policy in Batudaa District, Gorontalo Regency, as follows: communication, human resources, in the hamlet budget management policy has been implemented well. communication is carried out starting from the hamlet regime level, sub-district level to district level. The communication is carried out in the form of coordination meetings and assessment meetings. Executive records or actions, the bureaucracy has been carried out well.

Keywords: *Government Policy, Village Fund, Poverty*

INTRODUCTION

Villages are formed on the initiative of the community by taking into account the origin village proposals and the socio-cultural conditions of the local community. The formation of a village must meet the requirements, including the number of residents, the area, the working area of the apparatus, and government facilities and infrastructure. In addition to government policies, it also establishes a flagship program,

namely the Village Fund Allocation (DD) policy from 2015 to 2020

how the village budget can and is used efficiently and effectively by the village to support the achievement of village development goals, namely improving the welfare of the village community and the quality of human life and poverty alleviation. In that context, sources of economic growth must be moved to the countryside so that the village becomes an attractive place to live and make a living because it is seen

as providing opportunities for increasing welfare. Village infrastructure such as irrigation, educational infrastructure, health and other facilities needed, must be better and more evenly distributed so as to enable the village to progress and develop. Village development is an effort in national development by involving all fields in society in a sustainable and sustainable manner. So that the village becomes the main focus in development.

The important role that the village has in development in this country is seen from the contribution in all aspects. The role carried out by the village in the context of development has been regulated in Law no. 6 of 2014, which was later regulated in more detail in the Government Regulation (PP) of the Republic of Indonesia No. 43 of 2014 concerning Implementing Regulations of Law No. 6 of 2014 concerning Villages, and the Regulation of the Regent of Gorontalo of 2020 concerning Technical Guidelines for the Use of Village Funds in 2021. 114 of 2014 which regulates in more detail the Village Development Guidelines.

Policy can be described as the structure and basis that forms the outline and bottom of the concept in the application of a profession, leadership, and way of acting (regarding the body or authority); statement of wishful thinking, goals, principles or meaning as a guiding principle for management in a particular income [1]

Another definition of policy as a series of actions or activities proposed by a person, group or authority in a particular area where there are obstacles (difficulties) and opportunities for the implementation of the proposed policy in achieving specific goals. [2]

Another opinion says that wisdom is a legal decision that is characterized by

an unchanging and unchangeable attitude, both from those who make it or those who obey it. Wisdom is a series of actions that the ruler decides to carry out or not carry out something that intends to dismantle problems for the needs of citizens [3].

This is why the Government is aware of the importance of development at the village level. Many things have been handed down to the village with the aim that these programs can encourage the acceleration of development in the village. At the village level itself, there needs to be an effort so that all objectives can work, namely by making good plans and involving elements of the community and village government. Village officials that can be involved include the Village Consultative Body and other supporting devices in a participatory manner for the use and allocation of village resources.

A village is a unit of residents based on custom and customary law who live in an area with specific boundaries; have a very strong birth and heart, good because of descent or common reason has political, economic, social and peace needs; have a layer of co -selected caregivers; has wealth in a certain amount as well as the power to manage his own household affairs [4].

The village budget is used to finance the implementation of authority based on the rights of origin of ideas and local authority of the value of the hamlet which is regulated and managed by the hamlet. For the Department of Calculation Analysis and Implementation of the State Budget, the focus means that the distribution of this budget is more closely related to the application of the Hamlet Budget distribution so that it can be as perfect as the thoughts of the initiators. This early

Hamlet Budget script was submitted by changing the government's program which was previously called PNPM, but with the enactment of this Hamlet Budget, it can close the opportunity for some foreign parties to pour budget into regions in Indonesia with programs that actually can also be a factor in regional development. [5]

The central government emphasized that, for the sake of implementing development at the village level, it is required to prepare a Village Medium-Term Development Plan or commonly abbreviated as RPJMDesa. The Village RPJMD itself is a development plan document for a six-year period that contains policy directions, including development policies, financial policies, general policies and planned programs that have been determined by taking into account the RPJMDesa itself as well as programs issued by SKPD, and other programs. prioritized by the central government to the village. Emphasizing the need for synchronization between the provincial, district and village RPJMDs, each of which must be on the same path so that in the future planned development can be created.

The village government is the administration of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia. Meanwhile, the village government is the village head or what is called by another name assisted by village officials as an element of village government administration[8].The community really hopes the BPD as an effective control tool over the village government[9]. In addition, the village also still has many limitations, especially in its government organization, so that this will also affect the growth and development of the village[6]As for the limitations in

question, [7]Stating that the elements of weakness possessed by the village government in general The quality of apparatus resources owned by the village in general is still low. Planning capacity at the village level, often results in a lack of synchronization and output (outcomes) of policy implementation with the needs of the community which are the inputs of the policy.

RESEARCH METHODS

The research method used in this research is qualitative research. This qualitative approach is used in order to obtain descriptive data in the form of written words from people or samples used as research respondents [10]. Qualitative research method is a research method used to examine the condition of a natural object, (as opposed to an experiment) where the researcher is the key instrument, the data collection technique is done by triangulation (combined), the data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization[11].

Data analysis is the process of organizing data business, organizing it into a pattern, category, and a basic description, actually there are a lot of sociological theories but here will be used a theory that discusses the paradigm of social relations and social behavior. Data collection techniques, triangulation is defined as a data collection technique that combines various data collection techniques and existing data sources[12]. If the researcher collects data by triangulation, then the researcher actually collects data which at the same time tests the credibility of the data, namely checking the credibility of the data with various data collection techniques and various data sources. Technical triangulation

means using different data collection techniques to get data from the same source[13]. Researchers use participatory observation, in-depth interviews, and documentation for the same data source simultaneously

RESEARCH RESULT

1. Analysis of government policies in managing Village Fund Allocations as an effort to reduce poverty in Gorontalo Regency

a. Planning

The results of interviews with village community LHL (1 December 2021) stated that:

“Develop a 5-year hamlet mid-term development concept (RPJM hamlet) after which the categorization of the concept of hamlet ruler activities (hamlet RKP) for 1 year, proposals from each area, village. Determination of the calculation of village income and shopping (APBDES). The budget that is managed by the hamlet: the hamlet budget, the hamlet budget allocation, for tax results, the original hamlet income”.

The results of the interview above confirm that village fund planning begins with the RPJM, then continues with the RKP and ends with the determination of the APBDES.

The various research findings above illustrate that the village fund management policy in the form of hamlet fund planning has been implemented well by the Batudaa District Authority. The hamlet budget programming is tried through the categorization of the 5-year hamlet mid-term development concept (RPJM hamlet), after that the categorization of the 1-year hamlet ruler activity concept (RKP hamlet) starting from the proposals of each area or village,

and finally determining the calculation of income and shopping for the hamlet (APBDES). The budget that is managed by the hamlet includes; hamlet budget (DD), hamlet budget allocation (ADD), for tax results, village original income (PAD).

c. Village Fund Implementation

The results of interviews with village community LHL (1 December 2021) stated that:

“Refers to the technical instructions for managing village funds, village laws, the Ministry of Home Affairs, and regent regulations. Funding for village funds focuses on 2 aspects, namely the 60% development aspect and 40% community empowerment. After the APBDESA is set, it is verified by the sub-district team and the Gorontalo district verification team. Disbursement of village funds. Stage i is financial 40%, Stage ii is financial 40% with achievement of financial realization 70% and physical 50%, Stage III financial 20% with achievement of financial realization 90% physical 75%.

The interview above confirms that the funds are managed based on the technical guidelines for managing village funds, the Village Law, Permendagri and the Regent's regulation. The various research findings above illustrate that the implementation of village fund management carried out by Batudaa District has been carried out well. The management carried out refers to the technical instructions for managing village funds, the Village Law, the Home Affairs Ministry, and the Regent's Regulation. Funding for village funds is focused

on 2 aspects, namely 60% development aspects and 40% community empowerment. The APBDESA that has been determined has gone through a verification team by the sub-district team and the district verification team. The disbursement of village funds is carried out in stages adjusted to the financial realization and physical realization. Disbursement of 40% financial phase I, 40% financial Phase II with 70% financial realization and 50% physical, 20% financial Phase III with 90% financial realization and 75% physical.

d. Monitoring and Evaluation

The results of an interview with YM, as Payunga Village Secretary (1 December 2021), stated that:

“Monitoring and Evaluation by a Team from the Regency Government, the Inspectorate Team, the Subdistrict Government Team of the Head of PMD, Includes Supervision of the Implementation of Physical Work, Supervision of Accountability Documents, Supervision of the Implementation of Community Empowerment Activities”

The interview above confirms that monitoring and evaluation has been carried out by a team from the district government, inspectorate, sub-district, village government offices and the community.

The various research findings above illustrate that evaluation and monitoring related to village funds carried out by Batudaa District has been carried out properly. Monev is carried out by a team from the district government, the

inspectorate team, and the sub-district government team from the PMD section. The form of monitoring and evaluation activities includes evaluating the results of the implementation of physical work, evaluating accountability documents, evaluating the implementation of community empowerment activities. Likewise, the community has the right to evaluate and report to the BPD whenever an error occurred in the implementation of the activity

2. Factors Affecting Government Policy in the management of Village Fund Allocation as an effort to alleviate poverty in Gorontalo Regency. Komunikasi

The results of the interview with WK as the Head of Payunga Village (1 December 2021) stated:

"Communication between the Village Government, District Government and Regency Government in the Context of Good and Correct Management of Village Funds".

The interview above confirms that communication related to the management of the hamlet budget is carried out well by the hamlet, sub-district and district authorities.

The various research findings above illustrate that communication with village fund policies has been carried out well. communication is carried out starting from the hamlet regime level, sub-district level to district level. This communication is carried out in the form of coordination meetings and evaluation meetings.

b. Human Resources

The results of the interview with AA as the Head of Ilohungayo Village (1 December 2021), stated that:

"Recruitment of village officials, evaluation of village officials, evaluation of the village fund implementation team, education of village officials is still below standard, the sub-district verification team must be provided with education and training. Obstacles. Lack of education and training for village officials. Training is only for village heads and village treasurers" The interview above confirms that the human resources possessed by village fund management competencies in Batudaa District are still very lacking.

The various research findings above illustrate that human resources are the main obstacle in managing the hamlet budget in Batudaa sub-district. Hamlet officers who have very little competence and the level of education is still below the standard.

c. Disposition

The results of the question and answer with AA apply as the Head of Ilohungayo Hamlet (1 December 2021), stated that:

"The village fund manager has carried out his duties according to existing regulations. Implementing village fund management by the community, village government and providers/third parties who meet the requirements to carry out the work. Understanding of village fund management rules that change every year. The activity implementation team conducted a price survey"

The interview above confirms that the attitude of the implementers, both the community, the village government and third parties or providers, is a factor that supports the management of village funds in Batudaa District. The various research findings above illustrate that the disposition or attitude of the implementers of both the community, village government and providers or third parties is a supporting factor for village fund policies in Batudaa sub-district. The implementers of village fund managers have carried out their duties according to existing regulations, the implementers have an understanding of the rules for managing village funds which change every year. The implementing team in carrying out their activities always conducts surveys and checks prices in the field.

d. Bureaucratic Structure

The results of the interview with WK as the Head of Payunga Village (1 December 2021) stated that::

"The head of the hamlet as the holder of full authority for the management of the hamlet budget. Sekdes: head of the hamlet budget management, Head of Finance as village treasurer, Kaur/Kasie as the activity implementation team, Head of the Village, LPM, community as the team implementing activities" The interview above confirms that the bureaucratic form of hamlet budget management policies in Batudaa

District has been implemented well.

The various research findings above illustrate that the bureaucratic structure is a supporting factor for the hamlet fund policy in Batudaa sub-district. In managing the hamlet budget, it is clear that each part of the allotment of tasks. The head of the hamlet as the holder of full authority for the management of the hamlet budget. Sekdes as head of village fund management, Head of finance as village treasurer, Kaur/kasie, Kadus, LPM, community as the team implementing activities.

DISCUSSION

1. Village Fund Planning

Research findings show that the village budget management policy in the form of village budget programming has been implemented well by the Batudaa District Authority. The hamlet budget programming is tried through the categorization of the 5-year hamlet mid-term development concept (RPJM hamlet), after that the categorization of the 1-year hamlet ruler activity concept (RKP hamlet) starting from the proposals of each area or village, and finally determining the calculation of income and shopping for the hamlet (APBDES). The budget that is managed by the hamlet includes; hamlet budget (DD), hamlet budget allocation (ADD), for tax results, village original income (PAD).

When it comes to research conducted by Aras Arsal (2018), the method of distributing the village budget has been carried out well because it has gone through the programming method. In the Minister of Finance Regulation No. 48 or PMK. 07 or 2016 which

coincided on March 29, 2016, regarding the Management of Transfers to Regions and the Dusun Budget, it was also clarified that there are 3 types of APBDes in managing the hamlet budget, namely:

- a) Dusun income. Includes all cash income through the hamlet account which is the hamlet's rights within 1 (one) year of calculation that does not need to be repaid by the hamlet. Sub-village income is classified by group and type.
- b) Hamlet shopping. There are several matters relating to shopping for the hamlet including all expenses from the hamlet account, which is the role of the hamlet in 1 (one) year of calculation for which the hamlet will not receive any repayments. Shopping for hamlets is used in the chart for financing the administration of the authority of the hamlet and is classified by class, activity, and type.
- c) Hamlet Financing. For village financing includes all income that needs to be repaid and or expenses that will be recovered, either in the related accounting year or in subsequent accounting years. Hamlet financing consists of Financing Income and Financing Expenditures which are classified for groups and types.

When it comes to previous research, to the application of village budget management policies in Batudaa District, it is better [14]. This matter is clarified in the Minister of Finance Regulation No. 48 or PMK. 07 or 2016 coincided on March 29, 2016, regarding the Management of Transfers to the Region and the

Hamlet Budget if in programming it must be tried with the level of:

- a) When it comes to previous research, to the application of village budget management policies in Batudaa District, it is better [14]. This matter is clarified in the Minister of Finance Regulation No. 48 or PMK. 07 or 2016 coincided on March 29, 2016, regarding the Management of Transfers to the Region and the Hamlet Budget if in programming it must be tried with the level of.
- b) The concept of the Dusun Regulation regarding the APBDes that has been approved is informed by the Head of the Hamlet to the Regent or Mayor through the Camat or other titles, it is very slow 3 (three) days from the time it is approved for evaluation..
- c) The Regent or Mayor carries out a very long 20 (twenty) day assessment of the activity since the receipt of the Hamlet Regulation Concept regarding the APBDes. In the case of the Regent or Mayor not carrying out an assessment within that duration limit, until the Dusun Regulation becomes legal by itself.

When it comes to the research carried out by Irwandi, Andrizar and Taufan, the previous theory in the villages of the Batudaa sub-district is still better because Irwandi's research reports that the management has not been able to be tested according to legal legislation and in a good and correct way because the hamlet authorities have not been able to produce a policy in an official way so that it does not distribute

profits and income to the hamlet treasury and is considered unproductive due to the management pattern that is regulated directly by the district authorities[15].

In managing the hamlet budget, the regional authority's policy is in the usual way for all sub-districts including the Batudaa sub-district. In the matter under the provisions, it does not only refer to the regulations issued by the Central Authority, namely the Minister of Home Affairs Regulation No. 20 of 2018 concerning Hamlet Financial Management, every year the Technical Principles of Hamlet Budget Management are regulated by the Hamlet, PDT and Transmigration Departments.

Based on this, the Regional Authority issued the Gorontalo Regent's Regulation regarding Hamlet Financial Management and Technical Principles for Using the Hamlet Budget. The total expenditure calculation in the Regional Income and Expenditure Calculation or the allocation for each program or activity is the highest amount that can be used and must be covered by the estimated income to be obtained by the village government. In terms of the number of shopping calculations, income cannot be covered, so the difference or deficiency must be covered by village financing.

2. Implementation of Village Fund Management

The research findings illustrate that the implementation of village fund management carried out by Batudaa District has been carried out well. The management carried out refers to the technical instructions for managing village funds, the Village Law, the Home Affairs Ministry, and the Regent's Regulation. Funding for village funds is

focused on 2 aspects, namely 60% development aspects and 40% community empowerment. The APBDESA that has been determined has gone through a verification team by the sub-district team and the district verification team. Disbursement of village funds is tried by gradually matching it with financial realization and physical realization. Disbursement of 40% financial phase I, 40% financial Phase II with 70% financial realization and 50% physical, 20% financial Phase III with 90% financial realization and 75% physical.

If it is associated with research conducted by Aras Arsal (2018), the process of allocating village funds has been carried out in stages of a time period each year. This is clarified in the implementing guidelines issued by the Delegation of Regional Financial Financing Supervision Aspects. 2015. The distribution of the Hamlet budget is tried in stages in the current calculation year, with the following determination:

The distribution of the Hamlet budget from RKUN to RKUD for each step as well as the above was attempted to be very slow in the second week of the month concerned. On the other hand, the distribution of the Dusun Budget from the RKUD to the Dusun Cash Account (RKD) each step, was tried very slow 7 days after the activity was obtained at the RKUD

When it comes to the research that has been tried, the application of the budget management policy for the hamlets in Batudaa District is getting better. This is confirmed in the Minister of Finance Regulation No. 48 or PMK. 07 or 2016 to coincide on March 29, 2016, regarding the

Management of Transfers to the Region and the Hamlet Budget if in the implementation it must be tried with the level of [16]

- a) All hamlet income and expenses in the hamlet authority implementation chart are carried out through the hamlet cash account.
- b) All village income and expenses must be supported by complete and legal facts.
- c) The hamlet ruler is prohibited from carrying out duties as village income, not only those authorized in the hamlet regulations.

When it comes to the research conducted by Anwar Saiful (2020) until the management of the hamlet budget originating from the APBN in Batudaa District is better because Anwar's research describes management that is inconsistent with regulations. The programming of the RKPDes and APBDes is far from the timeline provided by the regulations. The method of disbursement of the initial steps does not match the regulations because there is a SiLPA. Financial information data that is held cannot be expected because there is a comparison between disbursement and realization.

All income and shopping for the village is carried out through the village cash account. for the Gorontalo Regency Government, the Bank appointed to be the Village Cash Account is SulutGo Bank Limboto branch. And to serve all villages, including the Batudaa sub-district, Bank SulutGo has opened Units in the Sub-district so that it is easily accessible to the Village. All village revenues and expenditures are included in the Calculation of Dusun Income and Expenditures which are

inaugurated every year through the Hamlet Conference by the BPD and the Dusun Ruler. Financial administration for all villages in collaboration with BPKP uses the Siskeudes Application, which is a system developed independently by BPKP to facilitate the management of the APBDes. The use of this application is under direct assistance by BPKP and training is held annually. Dusun budget obtained by Dusun, based on Transfer from the Center. The disbursement is through the State Treasury Service Office of the Gorontalo Province which is transferred directly to the Village treasury account based on a submission from the Financial Agency.

After the Dusun Budget is entered into the hamlet treasury, the implementation of the disbursement of the hamlet budget is based on the recommendation of the bill submitted by the Village to the District PMD Office. Gorontalo accompanied by proof of valid shopping. Especially for capital expenditures, a recommendation from the Camat must be attached on the progress of the work. After the disbursement recommendation is issued, then through the KASDA Online Application, it will be transferred to the account of each recipient

c. Monitoring Evaluasi

The research findings illustrate that evaluation and monitoring related to village funds carried out by Batudaa District has been carried out well. Monev is carried out by a team from the district government, the inspectorate team, and the sub-district government team from the

PMD section. The form of monitoring and evaluation activities includes evaluating the results of the implementation of physical work, evaluating accountability documents, evaluating the implementation of community empowerment activities. Likewise, the community has the right to evaluate and report to the BPD if an error occurs in implementing activities.

If it is associated with previous research, the village fund allocation process has been carried out well because it has gone through the planning process. Likewise, when it comes to research conducted by Ndapa Adriana Ida (2015), until the application of village budget management policies in Batudaa District is getting better [17]. This is confirmed in Minister of Finance Regulation No. 48 or PMK. 07 or 2016 to coincide on March 29, 2016, regarding the Management of Transfers to Regions and the Dusun Budget, it was also clarified that reporting and evaluation must be carried out in stages.:

- 1) The level of coverage of APBDes coverage is attempted by the hamlet head where the hamlet head is obliged to deliver information on the realization of APBDes implementation to the regent or mayor which includes:
- 2) Information for the first semester, in the form of Information on the Realization of the Implementation of APBDes. Early Semester.
- 3) Year-end semester information, in the form of Information on the Realization of the Implementation of the Final Semester APBDes.

If it is associated with the research attempted by Aswar (2017), the policy for managing the hamlet budget in Batudaa District is still better because the results of Anwar's research state that the management of village funds is not going well..

In the implementation of village funds, the Regional Government always conducts periodic monitoring and evaluation through the technical service in charge of the village, namely the Gorontalo Regency PMD Service. In addition, the local government conducts regular audits of the use of village funds through the Gorontalo Regency Inspectorate as a form of continuous guidance on the activities and achievements of the programs being implemented.

d. Communication

The research findings illustrate that communication with village fund policies has been implemented well. communication is carried out starting from the hamlet regime level, sub-district level to district level. The communication is carried out in the form of coordination meetings and evaluation meetings.

This is emphasized in the theory which reveals that one of the factors that can influence the success of implementing a policy is communication [17]. Policy application is a legal administration tool where various film stars, bodies, methods, and methods work together to implement policies to achieve desired results or goals. With a communication pattern that is conveyed well, so if it is easy to understand and easy to understand, it is not long-winded which is especially real and easy to

understand. This will make citizens understand and positive numbers for the application of policies that the government is trying.

When it comes to the research attempted by Aswar (2017) until the Communication Format is observed from the point of view of the Correctional Policy for the Management of Hamlet Budget Allocation, it is not carried out by the Hamlet Authority as a result, resulting in low participation of residents in exploring program formulation activities. Not only that, ignorance about the efficacy of ADD makes residents less likely to participate in every implementation of the program that has been formulated. This matter was emphasized by Bidadari Natalia Bunga (2018) who stated that communication that focuses on stability in the implementation of a program is a significant matter that must be observed in the application of a program.

The form of communication built by the local government with the sub-districts including the Batudaa sub-district is direct or online communication with devices during field visits as well as outreach activities, technical guidance and others. If there are obstacles in managing village finances, the Regional Government through the PMD Service provides Problem Clinic services and solutions for village financial management to solve them

e. Human Resources

The research findings illustrate that human resources are the main obstacle in managing the hamlet budget in Batudaa sub-district.

Hamlet officers who have very little competence with the level of education is still below the standard.

The application of a policy will not be successful without the support of a person of sufficient quality. The quality of people's energy base is related to their expertise, professionalism, and competence in their field. Human resources greatly influence the success of policy application, because without the presence of professional people energy sources will be a barrier to program and policy implementation will be constrained.

f. Implementing Attitude/Dispositioni

The research findings illustrate that the disposition or attitude of the implementers of both the community, village government and providers or third parties are factors supporting the village fund policy in Batudaa sub-district. The implementers of village fund managers have carried out their duties according to existing regulations, the implementers have an understanding of the rules for managing village funds which change every year. The implementing team in carrying out their activities always conducts surveys and checks prices in the field.

Village officials are very optimal in managing village finances. BPD as an institution that synergizes with the Hamlet Government in managing the hamlet budget, is very communicative and collaborates in implementing programs or activities funded by the hamlet budget. Starting from the programming level to accountability for the use of

APBDes. The community as the beneficiary also plays a role in supervising the use of village funds. Project boards are provided for physical activities so that all groups can control and supervise their implementation. In addition, the Village annually publishes the APBDes and their accountability, this is a form of transparency in the use of village funds. This can be seen from the installation of billboards for the Current Year APBDes and its realization in front of the Village Office for the whole community to read

g. Bureaucratic Structure

The research findings illustrate that the bureaucratic structure is a supporting factor for the hamlet fund policy in Batudaa sub-district. In managing the hamlet budget, it is clear that each part of the allotment of tasks. The head of the hamlet as the holder of full authority for the management of the hamlet budget. The village secretary is the head of the hamlet budget management, the head of finance is the village treasurer, the head of the village office, the head of the village, LPM, the community as the team implementing the activities.

If it is related to research conducted by previous research, it says that the Format of the Agency is observed from the method of managing the implementation of all levels of ADD management that is not going well, because the categorization of development programs has not tried good coordination with related parties.[18].

Bureaucracy is a form of body regulations, plans, allotments of activities and levels that exist in a

meaningful body to carry out tasks so that it is more orderly. In terms of village government, the duties and functions of the village apparatus have been carried out according to their respective duties and responsibilities.

Specifically for the financial management of the hamlet, it begins with the categorization of the APBDes initiated by the Dusun Secretary. The hamlet secretary arranges the Dusun Regulation Concept regarding the APBDes from the RKPDesa in the same year, after that the Dusun Secretary delivers the Dusun Regulation concept regarding APBDes to the Dusun Head. The concept of the Dusun regulation regarding the APBDes is informed by the Head of the Hamlet to the Dusun Consultative Body for review and mutual approval. Next in the implementation of activities, the financial head has the obligation to: organize the Hamlet's RAK, carry out administration which includes welcoming deposit, depositing or paying off, administering and being responsible for the Dusun's income and expenses in the Hamlet APB implementation chart. after that Kasie or Kaur in carrying out activities:

1. Carry out actions that cause expenditure on the weight of the shopping calculation according to the aspect of the task;;
2. Perform activity calculations according to the aspect of the task;;
3. Organize activities according to the aspect of the task;
4. Arrange DPA, DPPA, and DPAL according to the aspect of their duties;;
5. Initialize a similar activity contract with the facilitator for the logistics of goods or services

for activities that fall within the aspect of their duties

6. Organize information on the implementation of activities according to the aspect of their duties for accountability for the implementation of the Hamlet APB. The allotment of the duties of the Kaur and the executive head of the calculation activity is tried to be based on the aspect of each obligation and is formalized in the Dusun RKP.

CONCLUSION

1. The application of the hamlet budget management policy in the Batudaa sub-district has been running well. This can be observed from several perspectives, including:
 - a. The hamlet budget programming has been carried out well through the 5-year hamlet mid-term development concept categorization level (RPJM hamlet), the 1-year hamlet ruler activity concept categorization (hamlet RKP) and the determination of the calculation of hamlet income and shopping (APBDES).
 - b. The implementation of the hamlet budget management has been carried out well with reference to the technical instructions for managing the hamlet budget, the Hamlet Law, the Home Affairs Ministry, and the Regent's Regulation.
 - c. Assessment and monitoring related to the hamlet budget carried out by Batudaa District has been carried out well by the Regency Authority, inspectorate,

- sub-district, Head of PMD, as well as residents including assessing the results of the application of the sports profession, assessing the deed of accountability for air, assessing the implementation of community empowerment activities.
2. Aspects of encouragement in the hamlet budget management policy in Batudaa District, Gorontalo Regency, as follows:
- a. Communication in the hamlet budget management policy has been carried out well. communication is carried out starting from the hamlet regime level, sub-district level to district level. The communication is held in the form of coordination meetings and assessment meetings.
 - b. HR is an important obstacle in managing the hamlet budget in Batudaa sub-district. Hamlet officers who have moderate competence are very lacking with a level of learning that is below the standard.
 - c. Records or executive actions from residents, hamlet authorities or facilitators or third parties are aspects of supporting the hamlet budget policy in Batudaa sub-district. The executives managing the hamlet budget have carried out their obligations according to the existing regulations, the executives have a description of the provisions for managing the hamlet budget which changes every year. The executive team in carrying out their activities continues to carry out surveys

and see prices in the square.

- d. The form of bureaucracy is the supporting aspect of the hamlet budget policy in the Batudaa sub-district. In managing the hamlet budget, it is clear that each part of the allotment of tasks. The head of the hamlet as the holder of full authority for the management of the hamlet budget. The village secretary as the head of the hamlet budget management, the financial head as the hamlet treasurer, the head or section head, the head of the village, LPM, the residents as the activity executive team.

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