

Implementation of the Mandatory Spending Policy for Village Fund Allocation in Fakfak District

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Abstract

The purpose of this research is to investigate the implementation of the Mandatory Spending Policy on Village Fund Allocation in the Fakfak Regency. This study employs the descriptive qualitative data analysis approach in this study. Furthermore, the triangulation approach is to assess the validity of the data gathered throughout the investigation. The Purposive Sampling Method is a sampling considers certain factors into account. The results of the study prove that in communicating and disseminating information in order to implement the Village Fund Allocation Mandatory Spending Policy in Tanama Village, Pariwari District, Fakfak Regency, the distribution pattern is carried out in a structured manner with direct coordination between institutions at the village level. Regarding the disposition in implementing the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency, it was explained that village officials, Bamuskam, and Family Welfare Programme (PKK) women took part in the implementation of this ADD program in accordance with their respective functions and duties. Associated with the bureaucratic structure in which there are indicators of SOP (Standard Operational Procedure) and the division and distribution of responsibilities. So the SOP (Standard Operational Procedure) used by the Village in implementing the program from the Village Fund Allocation budget is the SOP from the Regulation of the Minister of Finance of the Republic of Indonesia Number 257/PMK.07/2015 concerning Procedures for Delaying and/or Withholding Balance Funds for Regions that Do not Meet Allocation of village funds.

Keywords: Mandatory spending; Policy implementation; Village fund allocation

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1. Introduction

Zambrut Equator is the nickname for the Indonesian people, which are located on the equator and the largest archipelagic country in the world with a number of islands around 18,110 islands which are quite diverse in ethnicity as well as customs and languages historically, before independence in the territory of Indonesia, there were indigenous peoples who had values. customs and leaders and their territorial boundaries and in their lives they have carried out their own household affairs in the context of customary law community units with control of their respective customary areas in this space they have territory, population and government, as well as norms that are adhered to as a common basis in building groups and the management of customary law community units, is then called a village. Article 18 of the Republic of Indonesia's 1945 Constitution, which explicitly states that the division of regions consists of large and small regions, with the form of government structure determined by law by looking at and considering the basis of deliberation in the state government system and the rights of origin of the regions are special, reflects this condition in our state system and how it is implemented in the context of government (Sil & Ica, 1945).

As described above, the existence of a customary law community or village community has existed since time immemorial before colonization by superpower countries came to the territory of the Indonesian state and the independence of the Indonesian state itself. Due to Indonesia's long history as an archipelagic nation following independence day resulting village government implementation started to be reorganized and controlled based on the rules and regulations enacted by the government in power at the time, therefore the existence of regions that have original structures, including in which the village government must be recognized and guaranteed its survival in the unitary state of the Republic of Indonesia.

In accordance with the substance and spirit of independence that justice, equality of rights and absolute welfare are obtained by all children of the nation in every region throughout the archipelago which is implemented in the implementation of regional autonomy after the 1998 reform and the existence of

fiscal decentralization as a guarantee and responsibility of the central government in balancing the pressure of development which is evenly distributed where the village or by other names, especially in the district area is the part that is the target of attention in the development planning process. The Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government, which states that autonomous regions, hereinafter referred to as regions, are legal community units with authorized territorial boundaries, reflects the spirit of regional autonomy, which focuses on the freedom to administer and regulate. governing and managing local government activities and community interests in accordance with people's aspirations under the Unitary State of the Republic of Indonesia system (CASBEE Technical Manual, 2014).

Later, in an absolute sustainable development effort, it is carried out as the implementation of development goals throughout the archipelago that in addition to the provinces, districts and sub-districts/districts, the village/village area or by another name is the main target as a balancer for the progress of urban areas, the role of the Village Government The village as a leading institution in the Government system of the Republic of Indonesia and dealing directly with the community is very important, so that the success or failure of achieving the target of implementing regional autonomy is very dependent on how well the performance of the Village Government in implementing the roles, functions, and authorities as the foremost public servant.

Village finances are defined as "all village rights and obligations that can be valued in money and everything in the form of money or goods related to the implementation of village rights and obligations" in accordance with article 71 of Law of the Republic of Indonesia Number 6 of 2014 concerning Villages. On the basis of the idea of autonomy and co-administration, villages can exercise a greater degree of autonomy to control and administer their own government activities. This implies that for the sake of attaining communal welfare, each village is granted rights, duties, and the power to administer its own property (Darmiasih et al., 2015)

A financial tie exists between the village government and the regency government, and this relationship is expressed in the distribution of village money. Understanding the power of the Village Government is crucial in order to create acceptable financial connections. As one of the entities that contribute to the governance structure, the government funding granted to the connected villages is therefore fully for development amenities and village empowerment. The Village Fund must be utilized and distributed in conformity with all relevant laws and guidelines set out by the Indonesian government. In order to increase village development, community involvement in empowering and implementing the aid in the future, the Village Fund Allocation must be able to do so.

In order to assist all facets of society, the government created a program known as the Village Fund Allocation (ADD). ADD is a type of financial connection between governmental tiers, namely the connection between the district and village governments. Understanding the power of the village government is necessary to establish an acceptable financial relationship. A money granted by the Regency or City Government that comes from the central and regional financial balancing funds is known as Village Fund Allocation (ADD). The percentage allocation of the central and regional balancing funds obtained by the Regency or City for this village is at least 10%. 2015's Novianti

This is also required by Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, Article 72 paragraph (1) point (d), which reads, "Village income as referred to in Article 71 paragraph (2) comes from:... (d) Village fund allocation which is part of the balancing fund received by the Regency/City." The distribution of Village money as mentioned in paragraph (1) letter d is at least 10% (ten percent) of the balance funds received by the Regency/City in the Regional Revenue and Expenditure Budget following the deduction of the Special Allocation Fund, which is discussed further in paragraph (4). Similar provisions may be found in Article 3 paragraph 1 of Regulation Number 257/PMK.07/2015 of the Minister of Finance of the Republic of Indonesia about the Methods for Delaying and/or Withholding Balancing Funds for Regions Not Meeting the Allocation of Village Funds, namely:

Fakfak Regency (Jajirah Onim), which is one of the regencies in West Papua Province, is located at 131° 30' - 138° 40' east longitude AND 2° 25' - 4° south latitude with a total area of 14,320.00 km² with a population based on 2021 data of approximately 89,015 inhabitants who is already 120 years old with the motto of One Tungku Tiga Batu which contains the meaning of living with three family religions, namely Islam, Christianity, and Protestantism with a support for the life of the state other than the 1945 Constitution and Pancasila that the slogan One Tungku Tiga Batu also reflects that in building social life, culture and government with approaches namely Government, Religion, and Customs. Located in the southern region of West Papua (Bird's Head) administratively, Fakfak Regency has 17 districts/districts, with 7 sub-districts and as many as 142 villages/villages where every year the local government provides a portion of the budget to strengthen governance according to levels, especially the village/village government in order to answer economic, social, and other supporting infrastructure developments that are needed. The allocation of Village/Village Funds for the 142 Villages is in accordance with the provisions

of the legislation governing, The Fakfak Regency Government is required to carry out state expenditures or expenditures that have been regulated by the Law (mandatory spending) to allocate village/village funds, namely 10% of the balancing funds received through the APBD each year to the APBdes of each village/village with the aim of reducing problems. social and economic interests of the region where in 2022 the Fakfak Regency Government allocated a budget for 142 villages, namely Rp. 72,272,488,192.00,- (seventy-two billion two hundred seventy-two million four hundred eighty-eight million one hundred and ninety-two rupiah) with details of 10% local tax of Rp. 817,598,637.00-, (eight hundred and seventeen million five hundred ninety-eight thousand six hundred and thirty-seven rupiahs), 10% of the Rp. 343,729,758.00-, (three hundred forty three million seven hundred twenty nine thousand seven hundred fifty eight rupiah), 10% of DBH Rp. 6,941,082,800.00- (six billion nine hundred forty-one million eighty-two thousand eight hundred rupiah) and 10% of the DAU of Rp. 64,170,077,000,- (sixty-four billion one hundred seventy million seventy-seven thousand rupiah) with the accumulated total value of Mandatory Spending which if divided by 142 villages/villages, one village/kampung will get Rp. 508,961,184,450.00- (five hundred eight million nine hundred sixty one thousand one hundred and eighty four rupiah four hundred and fifty) 00- (six billion nine hundred forty-one million eighty-two thousand eight hundred rupiah) and 10% of the DAU of Rp. 64,170,077,000,- (sixty-four billion one hundred seventy million seventy-seven thousand rupiah) with the accumulated value of Mandatory Spending which if divided by 142 villages/villages, one village/kampung will get Rp. 508,961,184,450.00- (five hundred eight million nine hundred sixty one thousand one hundred and eighty four rupiah four hundred and fifty) 00- (six billion nine hundred forty-one million eighty-two thousand eight hundred rupiah) and 10% of the DAU of Rp. 64,170,077,000,- (sixty-four billion one hundred seventy million seventy-seven thousand rupiah) with the accumulated total value of Mandatory Spending which if divided by 142 villages/villages, one village/kampung will get Rp. 508,961,184,450.00- (five hundred eight million nine hundred sixty one thousand one hundred and eighty four rupiah four hundred and fifty)

The Fakfak Regency Government's commitment to budget allocations for strengthening development in each village has been realized approximately 8 years running since the birth of the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages, the Fakfak Regency Government has always consistently carried out the mandatory spending in the allocation of Village Funds in 142 Kampung. in the area of Fakfak Regency. It's just that here what the author wants to try to look at in depth is the allocation of village funds according to mandatory spending 10%, whether the allocation is for the implementation of development programs and the welfare of the people in each village, or is it only allocated for other things according to other needs. Because based on the author's temporary observations, that after so long the enactment of the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages and its derivative rules, the reality of development in 142 villages/villages in Fakfak Regency seems to have been implemented, but the condition of villages/villages at this time is still far from expectations as the spirit expressed in according to the Law of the Republic of Indonesia Number 6 of 2014 concerning Villages that the purpose of the allocation of village funds is focused on; overcome poverty and reduce inequality, improve the quality of development planning and budgeting at the village/village level and empower rural communities, encourage infrastructure development based on justice and local wisdom, improve the practice of religious, social, cultural values in order to realize increased social welfare, improve services to society,(Benders, 2016)

In accordance with the above description, 142 villages/villages in the Fakfak Regency area are still very far from expectations where the income per capita of the community is still weak, the lack of village regulations related to strengthening the fiscal space which accumulates in the strengthening of APBdes/APBK and has not implemented BUMdes/BUMKAM to its full potential. as a joint forum in building and strengthening the economy of the community in the village, the lack of home industries or products with economic value that are born from the village/village community, there is still a planning process for APBdes/APBK that is not in accordance with the expectations of the community which creates resistance to the village government.

Facts and conditions in 142 villages in Fakfak Regency, West Papua Province are a reality that is currently experienced by the community as safe as the author's knowledge and observations, this condition also occurs in Tanama Village and Kapaurtutin Village, Pariwari District. Even though the two villages can be said to be located on the outskirts of the capital city of Fakfak Regency. The results and impacts of the significant development process in the two villages have not yet been found, let alone changes in the economic changes of the people in the two villages/villages. This fact, based on the author's temporary observations, could be due to: The lack of optimal guidance carried out by the Regional Government of Fakfak Regency in this case the Community and Village Empowerment Service, District and Village Assistance Personnel; Readiness of Village/Village Apparatus Resources who are not qualified in managing

Village Funds in each Village in the Preparation of Village/Village Income and Expenditure Budgets; The suboptimal control function of the Village Representative Body, both in terms of Monitoring and Evaluation; and the lack of coaching authority from the sub-district/district on the management of village funds

Based on the description above, the authors feel interested and consider it necessary to conduct research with the title Implementation of the Mandatory Spending Policy on Village/Kampung Fund Allocations in improving the Village/Kampung Development Program in Tanama Village and Kapaurtutin Village Pariwari District, Fakfak Regency, West Papua Province Based on the Regulation of the Minister of Finance Republic of Indonesia Number 257/PMK.07/2015 concerning Procedures for Postponing and/or Withholding Balancing Funds for Regions Not Meeting the Allocation of Village Funds, then the formulation of the problem in writing this paper is How is the Implementation of the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency?

2. Literature Review

Public Policy Concept

A more straightforward definition of public policy has been provided by Dwidjowijoto (2008:55), who states that it is a choice made by the public, particularly the government, as a means of achieving the objectives of the relevant public. Public policy is a tactic to guide a society in its formative years, enter a society in transition, and progress toward the society they desire. Heinz Eulau and Kenneth Prewitt describe public policy as a "permanent choice" that is defined by consistency and repetition of conduct on the part of those who make the decision as well as those who follow it in Agustino (2006:6).

James Anderson then defines public policy as "a set of acts that have a definite purpose/objective and are pursued and carried out by an actor or a group of players relating to an issue or a topic of concern" in Agustino (2006:7). Public policy is described as "a direction of action proposed by a person, group, or government in a certain environment that provides obstacles and opportunities for the proposed policy to use and overcome in order to achieve a goal, realize a target, or serve a specific purpose," by Carl J. Fredick in Man and His Government in Nawawi (2009:8).

According to various interpretations of the definition of public policy given above, it appears that only the government can make decisions regarding public policy; other parties, also known as public policy actors, can only have an impact on the process of making decisions regarding public policy within their own jurisdictions.

Public Policy Implementation Concept

Edwards III (in Dwijowijoto, 2003), which sees it based on 4 indicators, namely the form of policy communication, availability of resources, disposition or tendencies of implementers, and bureaucratic structure or policy implementation guidelines, which are described below:

Communication

Communication transmitted refers to the orders that have been designed in the formulation of policies (Dwijowijoto, 2003). Leo Agustino (2006:157) argues that the success of the purpose of implementing public policy depends on the way communication is transmitted. So that effective communication in accordance with policy orders becomes the main variable for the success of implementers to complete policy implementation.

Resource

Edwards III (in Winarno, 2014) categorizes organizational resources as: "Staff, information, authority, facilities; buildings, equipment, land and supplies". Edward III (in Winarno, 2014) said that the size of the resource can be seen from the adequacy in the policy. Resources become inputs in the organization as a system that has economic implications and is related to technology. Economically related to financing or organizational expenses to manage the implementation of policies into outputs. Meanwhile, technology related is seen from the organization's ability to change (Tachjan, 2006: 135). Resources related to support for policy implementation, (Dwijowijoto, 2003).

Schermerchorn, Jr (in Winarno, 2014) groups resources into: "Information, Materials, Equipment, Facilities, Money, People or Humans". Meanwhile Hodge (in Winarno, 2014) groups resources into: "Human resources, material resources, financial resources and information resources". Human resources can be classified in various ways; workers, engineers, accountants, faculty, nurses, and others". Material resources are categorized into: "Material resources - equipment, buildings, facilities, materials, offices, equipment, etc". Financial resources are classified into: "Cash on hand financial resources, debt financing, owner investment, sales income, etc. " Information resources are divided into: "Resource data-historical, projective, cost, income, employment data and others".

According to Edward III in Agustino (2006:158-159), there are several indicators to determine how resources influence policy implementation (1) Availability of sufficient and skilled staff in implementing the policy, (2) Information on the method of implementing the policy and the level of compliance of the implementer as seen from the data, (3) The authority or authority that the implementer has in the political process before the policy is implemented, and (4) Facilities to support the implementation of policies, both adequate facilities and infrastructure.

Disposition

Van Metter and Van Horn in Agustino (2006:162) say that the attitude of policy implementers, accepting or rejecting policy orders affects the success or failure of policy implementation, because implementers are more aware of problems and steps to solve public problems. Then Edward III in Winarno (2014:142-143) the tendency or disposition as one of the factors that influence the effectiveness of the policy implemented. The obedient attitude of the implementer will support the successful implementation of the policy. on the other hand, without the support or rejection of the implementers, a policy will be difficult to implement.

Edward III in Agustino (2006:159-160) pays attention to these trends with several indicators: Appointment of bureaucracy related to the recruitment of implementers who must be selected based on skills in implementing policies and fully dedicated to serving the interests of the community, and Providing incentives for implementers to influence the performance of policy implementation.

Bureaucratic Structure

Ripley and Franklin in Winarno (2014:149-160) divide the characteristics of the bureaucracy into six criteria. The formation of the bureaucracy is based on an instrument for handling public needs (public affairs). Bureaucracy as the dominant agency that has different interests at each level. Bureaucracies have different goals. The function of the bureaucracy is in the complexity of the environment. Bureaucracy has a high survival instinct. Bureaucracy is not neutral and free from outside interests. Furthermore, Edwards III in Winarno (2014: 150) simplifies the characteristics of the bureaucracy into two characteristics, namely: "Standard Operational Procedure (SOP) and fragmentation".

Overview of Mandatory Spending Allocation of Village Funds

Enhancing public services and the local economy are the primary goals of regional autonomy implementation. In order to assist all facets of society, the government created a program known as the Village Fund Allocation (ADD). ADD is a type of financial connection between governmental tiers, namely the connection between the district and village governments. Understanding the power of the village government is necessary to establish an acceptable financial relationship. The Regency or City Government provides the ADD fund, which is derived from the national and local financial balancing funds. The percentage allocation of the central and regional balancing funds obtained by the Regency or City for this village is at least 10%. 2015's Novianti

In line with their specific allocations, each community receives a Village Fund Allocation. This village fund allocation is routed according to a formula, with 90% based on equity (Basic Allocation) and 10% (Formula Allocation) based on the variable number of villagers by 25%, village poverty rate by 35%, village area by 10%, and difficulty level. 30% more village geography PMK 49/PMK.07. 2016

A portion of the central and regional financial balance funds that the regency or city government receives are used to support the ADD fund that is designated by the government for the village (Government Regulation No. 72 of 2005 Article 1 paragraph 11). ADD is a central and regional financial balancing money that the Regency/City receives in accordance with Law of the Republic of Indonesia Number 6 of 2014, and which is allocated equally to each village. The Village Head is in charge of overseeing village finances and acting as a representative of the local administration when it comes to ownership of individual village assets. The village head's duties include creating PTPKD (Village Financial Management Technical Execution) policies for the village budget's implementation (Ministry of Home Affairs of the Republic of Indonesia, 2014).

3. Methods

This study used a qualitative research design with a descriptive analysis. Qualitative research is a method of inquiry that yields verbalized descriptive data (both written and spoken). This qualitative research approach was chosen because it is more sensitive and adaptable to the patterns of values observed, can immediately convey the nature of the interaction between the researcher and the responder, and (Moleong, 2000).

Observation is the method of data collection that is used to gather research data in situations where researchers may watch the data being collected. In the sense that information is gathered by researchers through their observations and use of the five senses (Bungin, 2001). Additionally, to gather data and information, in-depth interviews, or the question-and-answer process directed at informants at the research location using draft questions that have been prepared and tailored to the formulation of the current problem, as well as interview guides and interview tools like tape recorders, small notes, and others, are conducted. The study's secondary data gathering involved document recording and library research.

The researcher employed descriptive qualitative data analysis, which is a systematic data analysis summarizing what is in the field and attempting to characterize the data, in order to analyze the data. The Miles and Huberman (1984) model is used in the data analysis method used in qualitative research, and it suggests that actions in qualitative data analysis be carried out interactively and constantly until they are finished, so that the data is complete. Data reduction, data display, and conclusion/verification drawing are tasks in data analysis. The goals of using descriptive analytic techniques are to conduct research by methodically, objectively, and precisely summarizing the details of an event and certain features.

4. Results and Discussion

Results

From the data and the results of interviews conducted, the following results were obtained:

Communication

Edward III in Agustino (2006:157-158) reveals three variables that determine policy communication, namely: Transmission of communication that can be understood by implementers at every level, from decision makers to field implementers. Consistency of orders that are used as implementation guidelines, or clarity of information about orders. Related to the provision of information and communication carried out to implement the Village Fund Allocation Mandatory Spending Policy in Tanama Village, Pariwari District, Fakfak Regency.

In communicating and disseminating information in order to implement the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency, the distribution pattern is carried out in a structured manner with coordination between institutions at the village level directly from the coordination between Bamuskam, and RT & RW to carry out activities activities related to the implementation of the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency. In addition, the media used to disseminate information is to install billboards at locations where there are activities or activities related to the Implementation of the Village Fund Allocation Mandatory Spending Policy in Tanama Village, Pariwari District, Fakfak Regency.

Resource

In the context of implementing the Mandatory Spending Policy on Village Fund Allocations in Tanama Village, Pariwari District, Fakfak Regency, the availability of resources is still very limited, both human resources in question, as well as other resources in the form of facilities and infrastructure that support the implementation of Mandatory activities. Village Fund Allocation Spending. Regarding the condition of human resources owned by Kampung Tanama in implementing the Village Fund Allocation Policy, the following is the explanation of one of the informants: Human resources, to carry out policies such as village government consisting of the village head, as the general coordinator. The village secretary, as the head of the activity implementation team. The orchestra concurrently treasurer as a member of the government, the construction of the orchestra until the head of the RT and RW who are part of the team implementing the activity directly. Then BAMUSKAM which accommodates the musreimbang and oversees the program, and assistants and the Ministry of Village who accompany and direct the village fund allocation budget manager in accordance with applicable regulations, ranging from planning, implementation, administration, reporting, and accountability.

Then related to the resources of supporting facilities and infrastructure that support the implementation of the Village Fund Allocation Mandatory Spending Policy in Tanama Village, Pariwari District, Fakfak Regency, facilities and infrastructure are still very limited. But with the existence of Bamuskam, it becomes a forum for conveying aspirations to develop programs in the use of the budget from the Mandatory Spending Policy on Village Fund Allocations in Tanama Village, Pariwari District, Fakfak Regency. However, even so, the community and the village government strengthen solidarity in the midst of the lack of existing facilities by working together, coordinating compactly and communicating and disseminating information smoothly, so that despite the shortage,

Disposition

Regarding the disposition in the implementation of the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency, it was explained that the village apparatus, Bamuskam, and PKK women took part in the implementation of this ADD program in accordance with their respective functions and duties. shows that with regard to disposition, the leadership is more active in reminding the ranks of the village government apparatus to take the initiative to invite all elements of society to be proactive and participate in carrying out development programs in the village, not to mention the program originating from the Village Fund Allocation budget in the village, with active participation in village development programs. village heads can stimulate all elements of society to be able to contribute, this is because the village development and the allocation of the Village Fund Allocation program are none other than the interests of the community in the village.

Organizational structure

Standard operational procedure (SOP) relating to implementation instructions or guidelines. Associated with the bureaucratic structure in which there are indicators of SOP (Standard Operational Procedure) and the division and distribution of responsibilities. So the SOP (Standard Operational Procedure) used by the Village in implementing the program from the Village Fund Allocation budget is the SOP from the Regulation of the Minister of Finance of the Republic of Indonesia Number 257/PMK.07/2015 concerning Procedures for Delaying and/or Withholding Balance Funds for Regions that Do not Meet Allocation of village funds. (Darmiasih et al., 2015)

Then, the process of fragmentation in relation to the distribution and assignment of responsibilities to program implementers from the Village Fund Allocation budget in Kampung Tanama. So the distribution of responsibility in carrying out the implementation of the Mandatory Spending Village Fund Allocation policy in Kampung Tanama by dividing tasks based on the level and hierarchy of implementing activities by always prioritizing coordination and communication through a deliberation process to reach consensus in resolving problems for the common interest. The organizational structure is effectively coordinated from the village government to the RT & RT.

Conclusions

In communicating and disseminating information in order to implement the Village Fund Allocation Mandatory Spending Policy in Tanama Village, Pariwari District, Fakfak Regency, the distribution pattern is carried out in a structured manner with direct coordination between institutions at the village level.

In the context of implementing the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency, the availability of resources is still very limited, both human resources in question, as well as other resources in the form of facilities and infrastructure that support the implementation of Mandatory activities. Village Fund Allocation Spending.

Regarding the disposition in the implementation of the Mandatory Spending Policy on Village Fund Allocation in Tanama Village, Pariwari District, Fakfak Regency, it was explained that the village apparatus, Bamuskam, and PKK women took part in the implementation of this ADD program in accordance with their respective functions and duties.

Associated with the bureaucratic structure in which there are indicators of SOP (Standard Operational Procedure) and the division and distribution of responsibilities. So the SOP (Standard Operational Procedure) used by the Village in implementing the program from the Village Fund Allocation budget is the SOP from the Regulation of the Minister of Finance of the Republic of Indonesia concerning Procedures for Delaying and/or Withholding Balancing Funds for Regions Not Meeting the Village Fund Allocation.

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