



Implementation of Village Fund Management Based on the *Context, Input, Process, Product (CIPP)* Model in the Construction of Rainwater Harvesting Tanks as Economic Empowerment and Social Development

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ABSTRACT: This article examines the management of Village Funds in Beringin Village, Sajad District, Sambas Regency, based on qualitative evaluative research. The study employed a data triangulation approach through questionnaires, in-depth interviews, and documentation studies. The results indicate that Village Fund management in Beringin Village overall runs well, as evidenced by an average questionnaire score of 4.68 (Good category). The planning process is carried out participatively through Musrenbangdes; financial management is conducted in an orderly manner through the Siskeudes application; and transparency is realized through the publication of Village Fund information on village information boards. Document completeness, reaching 11 out of 12 required document types, further reinforces these findings. Nevertheless, one document remains unavailable the goods and services procurement agreement/contract which requires attention going forward.

KEYWORDS: Village Fund, Village Financial Management, Transparency, Accountability, Community Participation

INTRODUCTION

Village Funds are one of the government's policy instruments aimed at accelerating village development, improving community welfare, and strengthening basic services. Since the enactment of Law Number 6 of 2014 on Villages, the government has granted greater authority to villages to manage their own affairs, including financial management. The allocation of Village Funds from the State Budget (APBN) represents a concrete government commitment to supporting independent and sustainable village development.

Effective, transparent, and accountable Village Fund management is a critical factor in ensuring that every program and activity funded truly provides real benefits to the community. According to Arfiansyah (2020), the community as fund owners should be aware of the use and utilization of Village Funds. Community participation and oversight are intended to realize the Village Fund's goal of creating self-sufficient villages.

Beringin Village, Sajad District, Sambas Regency, is the largest village in its district, covering an area of 40.03 km² or 42.16% of the Sajad District area. The village has a population of 2,533 people spread across four hamlets: Segerunding, Jambu, Salwa, and Sarang Burung. The majority of residents depend economically on the agricultural sector, particularly as rubber and oil palm farmers.

Five areas are managed by the Beringin Village Government through Village Funds: village governance, village development, community development, community empowerment, and emergency response. The management of these five areas is implemented based on priority scales determined participatively and systematically in the Village Medium Term Development Plan (RPJMDs).

This article aims to comprehensively analyze Village Fund management in Beringin Village, encompassing aspects of planning and village deliberation, transparency and accountability, and program implementation and oversight. This study is based on evaluative qualitative research conducted in April 2026.

THEORETICAL FRAMEWORK

Implementation of Village Fund Management

According to Mulyadi (2015) in Ilham Zitri (2020), implementation is a program objective prepared by the government, encompassing careful thinking and calculation of the various possibilities of success and failure, including obstacles and opportunities, as well as the capacity of the organization tasked with executing the program.



According to Novan Mamonto et al. (2018), Village Funds are funds sourced from the State Budget allocated for villages, transferred through the district/city regional budget, and used to finance village governance, development, and community development. The Regulation of the Minister of Villages, Underdeveloped Regions, and Transmigration No. 7 of 2021 stipulates that Village Fund management must be carried out in a participatory, orderly, transparent, and accountable manner.

The amount of Village Funds allocated is calculated based on several key indicators: population composition, percentage of poor communities, and the level of geographic challenges. Geographic challenge aspects include accessibility to essential public services, quality of available infrastructure, ease of transportation access, and communication networks between the village and the district government center.

Principles of Good Village Governance

The successful implementation of Village Fund management depends heavily on careful preparation and planning. The application of participatory, orderly, transparent, and accountable values is not merely a formality but a necessity to ensure that Village Funds truly provide maximum benefit to the community. These principles also serve as a control mechanism to prevent deviations and build public trust in village financial management.

Transparency is realized through openness of financial management information to the public, while accountability is reflected in the obligation of village officials to account for every use of the budget. Community participation is a vital element in ensuring that the programs implemented truly correspond to the real needs of village residents.

METHODOLOGY

This study uses a qualitative method with an evaluative approach. The research was conducted in Beringin Village, Sajad District, Sambas Regency in April 2026. Data were collected through three primary techniques: (1) a Likert scale questionnaire (1–5) distributed to 14 respondents representing beneficiary community members and village officials; (2) in depth interviews with the Village Head, Village Secretary, Head of Finance, BPD Chairman, Activity Implementation Team (TPK), and community figures; and (3) documentation study of 12 types of Village Fund management documents.

The questionnaire instrument for the first research question consists of 12 statement items grouped into three sub-aspects: (A) Planning and Village Deliberation (4 items), (B) Transparency and Accountability (4 items), and (C) Implementation and Oversight (4 items). Data validity was ensured through triangulation of questionnaire results, interviews, and documentation.

RESULTS

Planning and Village Deliberation

Based on the questionnaire results for the Planning and Village Deliberation sub-aspect, an average score of 4.82 (Good category) was obtained. The highest scores were achieved for the statement items related to development programs planned through an open Musrenbangdes and the clarity of Village Fund usage plans in the RKPDes and APBDes, both receiving a score of 4.9. The following is a summary of the questionnaire results for the planning sub-a

Table I. Questionnaire Results: Planning and Village Deliberation Sub-Aspect

No.	Statement	Average	Category	Note
1	Development programs are planned through an open Musrenbangdes	4.9	Good	✓
2	All residents have the opportunity to submit proposals in the deliberation	4.8	Good	✓
3	Village Fund usage plans are clearly stated in the RKPDes and APBDes	4.9	Good	✓
4	Village Fund priorities are in line with the real needs of the community	4.7	Good	✓
	Sub-Aspect A Average	4.82	Good	



In-depth interview results with Beringin Village Head, Mr. Azmiardi, S.E., confirmed these findings. The Village Fund usage planning process is carried out through the Village Development Planning Deliberation (Musrenbangdes) held annually, involving all elements of the community from village officials, BPD, traditional leaders, religious leaders, women's representatives, to beneficiary community groups. The Village Head stated that village planning is conducted through the RKP Village Deliberation involving various parties such as BPD, the District, Village Facilitators, Local Facilitators, the Police, the Village Government, and RT. All funded programs must be listed in the RKPDes and RPJMDes as binding planning documents.

The BPD Chairman also confirmed that all programs funded by Village Funds are listed in the Village Medium Term Development Plan (RPJMDes) and the Village Government Work Plan (RKPDes), ensuring a strong legal and planning basis before implementation. This demonstrates that the participatory planning mechanism has been functioning well in Beringin Village.

Transparency and Accountability

The Transparency and Accountability sub-aspect received an average score of 4.77 (Good category). All four statement items in this sub-aspect fell within the Good category, with the highest scores for openness of Village Fund usage information to the community, installation of information boards, and management free from irregularities each receiving a score of 4.8. The following is a summary of the results:

Table II. Questionnaire Results: Transparency and Accountability Sub-Aspect

No.	Statement	Average	Category	Note
1	Information on Village Fund usage is openly communicated to the community	4.8	Good	✓
2	Village Fund information boards are installed and easily visible to residents	4.8	Good	✓
3	Village Fund usage reports are compiled on time and accessible to residents	4.7	Good	✓
4	Village Fund financial management is free from irregularities	4.8	Good	✓
	Sub-Aspect B Average	4.77	Good	

Beringin Village Secretary, Mr. Asmadi, explained that Village Fund financial management is conducted through the Siskeudes (Village Financial System) application, enabling systematic and verified recording and reporting of village finances. Budget realization reports are submitted periodically to the BPD and published through village information boards so that residents can directly see budget usage. Every expenditure is accompanied by valid evidence, and reports are submitted to the BPD and the District every semester for cross-checking.

The use of the Siskeudes application reflects the Beringin Village Government's commitment to modernizing village financial governance. This system not only improves administrative efficiency but also strengthens internal oversight mechanisms, as every transaction is recorded digitally and traceable. This finding aligns with the accountability principles stipulated in Permendesa No. 7 of 2021.

Implementation and Oversight

Based on interview and questionnaire results, Village Fund program implementation in Beringin Village generally runs well and in accordance with residents' needs. The BPD actively conducts oversight through field visits and evaluation forums, while community members informally participate in monitoring every Village Fund funded activity. One community member stated that ongoing village programs, such as the provision of water tanks, have been felt beneficial by all segments of society regardless of economic status, and residents actively conduct direct field oversight through the BPD.

However, an important note deserving attention is that some delays and information gaps remain for certain residents. This indicates the need to improve communication mechanisms between the village government and the community, particularly for residents in more remote areas.



Documentation Study Results

The documentation study shows that 11 out of 12 required document types were successfully collected from the Beringin Village Office. This document completeness indicates that the administrative management of Village Funds in Beringin Village has been carried out in an orderly manner consistent with applicable regulations. The following is a summary of document availability:

Table III. Document Availability Summary

No.	Document Type	Availability	Remarks
1	RPJMDes of Beringin Village	Available	Complete, current year
2	Current-year RKPDes	Available	Complete
3	APBDes of Beringin Village	Available	Complete, approved
4	Attendance list & minutes of Musrenbangdes/Musdes	Available	Complete with participant signatures
5	Village Regulation on APBDes and Village Fund priorities	Available	Complete
6	Copy of Minister of Villages Regulation on Village Fund usage priorities	Available	Available at the village office
7	Decree of the Village Head on the Activity Implementation Team (TPK)	Available	Complete, signed
8	Procurement agreement/contract documents	Not Available	Only market price survey
9	APBDes Realization Report for Semester I and II, 2024 and 2025	Available	Complete
10	Accountability Report (LPJ) of the Village Head to BPD	Available	Complete per budget year
11	Documentation of Village Fund information board (photo)	Available	Installed
12	Inspectorate or BPKP audit/inspection results	Available	No findings

The only unavailable document is the goods and services procurement agreement/contract. In the procurement conducted, only a market price survey was carried out without a formal contract document. This is a finding requiring serious attention, as a contract document is an important instrument in ensuring the accountability and legality of goods and services procurement financed by Village Funds.

Discussion: Comprehensive Analysis of Village Fund Management

Overall, Village Fund management in Beringin Village demonstrates excellent performance with an average questionnaire score of 4.68. The Planning and Village Deliberation sub-aspect achieved the highest score (4.82), followed by Transparency and Accountability (4.77), reflecting the village government's strong commitment to the principles of good governance.

The use of the Siskeudes system as a digital financial management platform is one of the key factors behind this success. The system enables accurate recording, timely reporting, and systematic verification of every budget expenditure. Combined with the village information board mechanism and periodic reporting to the BPD, the transparency of Village Fund management in Beringin Village can be assessed as meeting regulatory standards.

High community participation in the Musrenbangdes process is also an important indicator of management success. The involvement of various community elements from the planning stage ensures that the programs implemented truly reflect the real needs of residents, not merely the interests of the village elite. This is consistent with the spirit of Village Law No. 6 of 2014, which places community participation as a fundamental principle of village development.

Nevertheless, two important notes warrant attention. First, the unavailability of procurement agreement/contract documents represents a gap in the legal and accountability aspects that needs to be immediately corrected. Second, some residents still have not received adequate information about Village Fund programs, indicating a need to improve public communication strategies at the village level.

CONCLUSION

Based on the research results and discussion, it can be concluded that Village Fund management in Beringin Village overall runs well, as indicated by an average questionnaire score of 4.68 (Good category). The planning process is carried out participatively through Musrenbangdes involving various community elements; financial management is conducted in an orderly manner through the Siskeudes application; and transparency is realized through the publication of information on village information boards and periodic reporting to the BPD.

Document completeness, reaching 11 out of 12 required document types, further reinforces these findings. The results of the Inspectorate audit, which found no violations, also serve as independent confirmation of the quality of Village Fund management in Beringin Village. As such, Beringin Village can be used as a reference for best practices in Village Fund management at the district level.

Recommendations that can be made are: (1) immediately complete the goods and services procurement agreement/contract documents to meet higher accountability standards; (2) improve communication and program outreach strategies to all segments of the community, particularly residents in more remote hamlets; and (3) maintain and improve the quality of administrative management that has been running well.

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