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Factors Affecting The Implementation Of Village Fund Policy In Marawola Subdistrict, SIGI Regency

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Abstract – The main objective of this study is to review and analyze the implementation of village fund policies and influencing factors such as communication factors, resources, implementing attitudes (dispositions), and bureaucratic structures. Therefore, the theory used is the public policy implementation model developed by Edwards III (1980:10).

This study used the design of the Explanatory Sequential mixed method (Creswell, 2016: 299) with an emphasis on quantitative methods. The population of this study is all managers and communities involved in the implementation of the village fund program in Marawola sub-district. Sample determination was carried out using a stratified sampling technique with a total number of samples of 105 people. The data analysis used was multiple lenear regression analysis with a significant level of 5%.

The results showed that the implementation of the village fund policy in Marawola sub-district has not been carried out properly as expected. The conditions for the implementation of such a village fund policy cannot be separated from the influence of communication factors, resources, implementing attitudes (dispositions), and bureaucratic structures. From the results of the statistical test, a multiple correlation (R) value of 0.956 was obtained, showing the strong relationship between the influence of communication, resources, executive attitudes (dispositions), and bureaucratic structures on the implementation of village fund policies. The strength of this relationship is also supported by the value of the coefficient of determination (Adjusted R Square) = 0.910. This means that 91.0% of the variation in village fund policy implementation variables can be explained by variations in communication variables, resources, implementing attitudes, and bureaucratic structures. The formed regression model is formulated with the equation : Y = -0.369 + 0.326 X1 + 0.270 X2 + 0.293 X3 + 0.239 X4. This regression model has met the BLUE (Best Linear Unbiased Estimator) criteria so that it can be used to predict (estimate) the implementation of village fund policies in Marawola district. Simultaneously communication, resources, attitudes of implementers (dispositions), and bureaucratic structures have a strong and significant effect on the implementation of village fund policies. Partially, communication variables have a dominant influence on the implementation of village fund policies with a regression coefficient value of 0.326.

Keywords – Communication, resources, attitudes of implementers (dispositions), bureaucratic structures, and implementation of village fund policies.

I. INTRODUCTION

The existence of villages is juridically formally recognized in Law Number 23 of 2014 concerning Regional Government and Law Number 6 of 2014 concerning Villages. Based on this provision, villages are villages and customary villages or referred to by other names, hereinafter referred to as villages, are legal community units that have territorial boundaries that are authorized to regulate and manage government affairs, the interests of local communities based on community initiatives, rights of origin, and/or traditional rights that are recognized and respected in the system of Government of the Unitary State of the Republic of Indonesia.

This means that the village has the authority to regulate and manage its household in accordance with the original and granted authority, which concerns the role of the village government as a public service provider in the village and as a companion in the process of planning and implementing regional development involving the community at the village level. To exercise this authority, the village government has sources of revenue that are used to finance the activities it carries out. One of the important things to note in supporting the development implementation process in each village is the financial certainty for its financing.

The determination of development financing can come from various sources such as from the government, private sector and the community. So far, village development still depends a lot on the original income of the village and non-governmental organizations, the number and nature of which cannot be predicted. Therefore, to support development in rural areas, the central government allocates State Budget (APBN) funds directly to villages through the District Revenue and Expenditure Budget (APBD). This policy of allocating funds directly to the village is one of the public policies to encourage and stimulate village communities to increase mutual cooperation in order to participate in village development.

One of the public policies to encourage village development is the Village Fund policy. Village Fund Policy as a response to Law No.6 of 2014 concerning Villages, which was then followed up with Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Budget (APBN), which has undergone 2 (two) changes, namely PP No. 22 of 2015 concerning Amendments to PP. No. 60 of 2014 concerning Village Funds sourced from the State Budget, and PP. No. 8 of 2016 concerning the Second Amendment to pp. No. 60 of 2014 concerning Village Funds sourced from the State Budget. This village fund is used to finance the implementation of government, development, and community empowerment, and community development in the village, showing the sincerity of the government in developing the village with the aim that village development and community participation can increase.

The importance of establishing a national Village Fund is closely related to poverty in Indonesia which is complex and multi-dimensional, related to low income, community consumption levels, and other development in villages. One of the steps to overcome this poverty is to empower village governments through village fund sharpening assistance. Village Funds are used to finance the implementation of village government, the implementation of village development, village community development, and the empowerment of village communities. This means the Village Fund policy aims to: (a) tackle poverty and reduce inequality; (b) improve development planning and budgeting at the village level and community empowerment; (c) improve rural infrastructure development; (d) increase the income of villages and village communities through Village-Owned Enterprises; (e) improving services to rural communities in the context of developing community social and economic activities; and (f) encourage increased community empowerment and mutual aid.

In 2018 village fund transfers nationwide reached Rp 60 trillion with an average of Rp 800 million per village. Then in 2019 it increased to Rp. 70 trillion which was allocated directly to villages through the district budget by taking into account aspects of equity and justice. According to the Head of the Central Sulawesi Provincial Community and Village Community Empowerment Office, the Village Fund allocated to 1,842 villages in Central Sulawesi in 2019 was around Rp. 1.5 trillion, increasing to Rp. 1.6 trillion in 2020. (Jurnalnews.id February 22, 2020).

The amount of village funds that must be managed by the village government has not been in line with the ability of the existing apparatus resources in the village, very broad geographical conditions, the number of residents and poor people and the area varies, so that the use of village funds for the benefit of the community in its implementation is not optimal. Even with this misalignment, it can cause problems in the form of ignorance and acts of misuse of village funds both in the form of financial reporting engineering and embezzlement of assets so that they are not in accordance with actual conditions.

The village fund ceiling of Sigi regency in 2015 was around Rp. 60 billion, increasing to Rp. 145.444 billion in 2019, which will be distributed to 176 villages. This fund is quite large and has the potential for misuse of utilization in its implementation due to the limited management apparatus and the availability of inadequate apparatus resources. From 2018 to March 2019, there were 22 cases of alleged misuse of Village Funds and Village Fund Allocations involving village heads, village secretaries, and treasurers heard at the Corruption Crimes Court (Tipikor) of the Palu District Court (Kumparan, March 25, 2019). This fact shows that the implementation of the village fund policy for the benefit of the community has not been in line with expectations.

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Problems in the implementation of village fund policies are also found in the ability of village fund management officials in planning, implementing, and controlling activities that are not good. Among them is the non-implementation or non-inclusion of community components in the deliberations on the use of village funds. The list of Proposed Activity Plans (DURK) is mostly prepared by village heads and village officials without listening to the aspirations of the community. In implementing the village fund policy, the Village Head also does not involve village community institutions. Activities in village fund assistance in the field of community empowerment are mostly handled by the Village Head. In addition, in the completion of administrative activities are also often late, so there are often delays in the disbursement of Phase II.

Another problem is that the low participation of village communities in the Mawawola sub-district area in the process of development activities financed by village funds shows that people's awareness to feel ownership of existing development activities is still lacking.

The low participation of the community in the program of activities financed by village funds indicates a lack of communication from village fund management organizations with the community. In compiling the village fund activity program, Musrenbang has been carried out but only the management of existing village institutions is presented, and the results of the Musrenbang are rarely informed to the community. With this condition, the community does not know the amount of village funds received by their village and does not know what the village funds are used for, making it difficult for people to participate in activities financed by village funds.

This fact shows that the Village Fund policy in its implementation in Marawola District has not been successful and has not been on target and on time. Some of the contributing factors are: first, the inability of the implementing officials, especially the village government officials in translating and realizing the objectives of the program. Second, the lack of knowledge and understanding of the implementing officials towards the programs and the real needs of the village community. Third, there is still weak communication from the implementing officials in the sense that development communication activities and development counseling are inadequate so that rural communities still think that the main responsibility for development is the business of government officials and agencies. Fourth, the commitment of implementing officials and resource support is also still lacking. These factors affect the implementation of the Village Fund policy, especially regarding the principles of Village Fund management, management institutions, distribution mechanisms, utilization, reporting, and supervision of Village Funds.

Village Fund Management (DD) has stages of activities ranging from planning, implementing, supervising, and reporting the results of activities which are certainly evaluation materials in the coming period.

Thinking Framework

There are several factors that help determine the failure of the implementation of the Village Fund policy, in this case Edwards III (1980:9-11) put forward four influential factors, namely: the first factor, communication in which the implementor must know what to do. The order to implement the policy must be conveyed clearly, accurately, and consistently to people who are capable, especially understanding and the ability to translate and realize the program objectives and the real needs of rural communities. This means that the communication factor shows the role of a reference so that the implementor knows exactly what they are going to do. Thus communication must be stated clearly, precisely, and consistently.

The second factor, namely the resource factor, does not only include the number of human resources / officials but also includes the ability of human resources to support the implementation of the policy. This can explain the thesis that adequate and qualified resources will result in the proper and effective implementation of policies. However clear and consistent the policy implementation order and the accuracy of the order conveyed but if the people responsible for the implementation of the policy lack resources in their work, then the implementation of the policy will not be effective.

The third factor, namely the attitude of the implementer. If policy implementation is expected to be effective, policy implementers must not only know what to do and have the capability to implement it but they must also have the desire, commitment, honesty, and democratic nature to implement the policy. The implementers use as much authority as possible in implementing a policy.

The fourth factor, namely the bureaucratic structure. Although the resources to implement the policy are sufficient and the implementers know what to do and are willing to implement it, the implementation of the policy is still hampered by the inefficiency of the bureaucratic structure. Organizational fragmentation can hinder the coordination necessary for the successful

implementation of a policy that requires cooperation with many people. This leads to wasted scarce resources, shuts down opportunities, creates confusion, leads policies to produce cross-purpose, and results in important functions being forgotten. As organizational unit policy administrators, they establish standard operating procedures (SOPs) as guidelines for each implementor to handle routine tasks as they normally handle.

Based on the foregoing, the framework of this research can be described as follows:

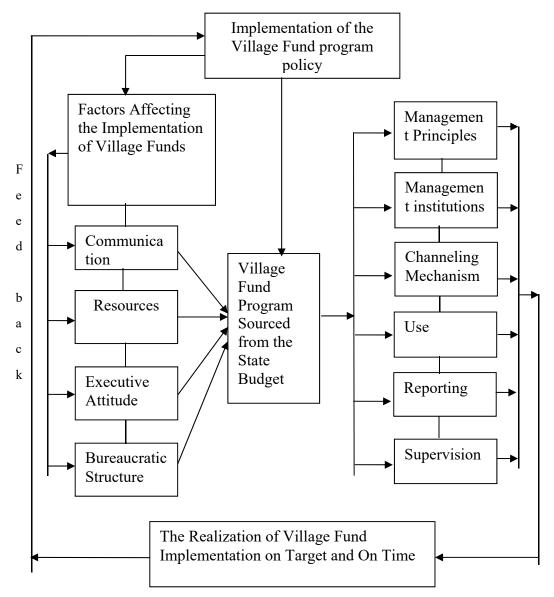


Figure 1. Research Framework

Hipotesis.

Based on the research model that can be called the hypothesis model, the researcher proposes a working hypothesis, namely the major hypothesis and the minor hypothesis As follows:

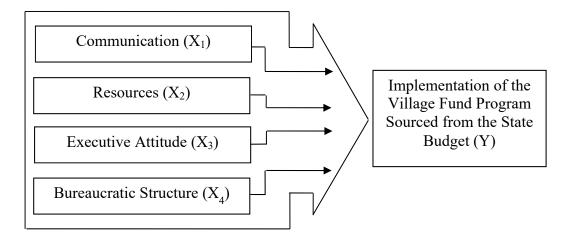


Figure 2. Hypothetical Model of Village Fund Policy Implementation Research.

From the research hypothesis model above, 5 (five) working hypotheses can be formulated as follows:

1. Hypothesis I. Communication has a positive and significant effect on the implementation of village fund programs sourced from the state budget. This hypothesis departs from the assumption that policy implementers must know and understand correctly what they should do, especially understanding and the ability to translate and realize program objectives and the real needs of rural communities. Thus, in implementing the village fund program, it must be communicated (delivered) clearly, precisely, and consistently.

Hipotesis statistik:

 $H_0: b_1 = 0 \rightarrow$ Communication has no positive and significant effect on the implementation of village fund programs sourced from APBN

 $H_1: b_1 \neq 0 \rightarrow$ Communication has a positive and significant effect on the implementation of village fund programs sourced from APBN.

2. Hypothesis II. Resources have a positive and significant effect on the implementation of village fund programs sourced from the state budget. The assumption of this hypothesis is that the resource factor does not only include the number of human resources/officials but also includes the ability of human resources to support the implementation of village fund policies. Adequate and qualified resources will result in the proper and effective implementation of policies.

Hipotesis statistik:

 $H_0: b_1 = 0 \rightarrow \text{Resources do not have a positive and significant effect on the implementation of village fund programs sourced from APBN.}$

 $H_1: b_1 \neq 0 \rightarrow \text{Resources have a positive and significant effect on the implementation of village fund programs sourced from APBN.}$

3. Hypothesis III. The attitude of the implementer (disposition) has a positive and significant effect on the implementation of the village fund program sourced from the state budget. This hypothesis departs from the assumption that If the implementation of the policy is expected to be effective, the policy implementers must not only know what to do and have the capability to implement it but they must also have the desire, commitment, honesty, and democratic nature to implement the policy.

Hipotesis statistik:

 $H_0: b_1 = 0 \rightarrow$ The attitude of the implementer (disposition) does not have a positive and significant effect on the implementation of the village fund program sourced from the APBN.

- $H_1: b_1 \neq 0 \rightarrow$ The attitude of the implementer (disposition) has a positive and significant effect on the implementation of the village fund program sourced from the APBN.
- 4. Hypothesis IV. The bureaucratic structure has a positive and significant effect on the implementation of the village fund program sourced from the state budget. The assumption built from this hypothesis is that although the resources are adequate and the implementor knows and understands what to do and is willing to carry it out, the implementation of the policy is still hampered by the inefficiency of the bureaucratic structure. Organizational fragmentation can hinder the coordination necessary for the successful implementation of a policy that requires cooperation with many people. As organizational unit policy administrators, they establish standard operating procedures (SOPs) as guidelines for each implementor to handle routine tasks as they normally handle.

Hipotesis statistik:

- $H_0: b_1 = 0 \rightarrow Bureaucratic$ structure does not have a positive and significant effect on the implementation of village fund programs sourced from APBN.
- $H_1: b_1 \neq 0 \rightarrow$ Bureaucratic structure has a positive and significant effect on the implementation of village fund programs sourced from APBN.
- 5. Hypothesis V. Communication, resources, implementing attitudes (dispositions), and bureaucratic structures jointly affect the implementation of village fund programs sourced from the state budget. In addition, there is a linear and significant relationship between communication, resources, implementing attitudes (dispositions), and bureaucratic structures, with the implementation of village fund programs sourced from the State Budget (APBN).

Hipotesis statistik:

- $H_0: b_1 = 0 \rightarrow \text{Communication}$, resources, implementing attitudes (dispositions), and bureaucratic structures together do not affect the implementation of village fund programs sourced from APBN.
- $H_1: b_1 \neq 0 \rightarrow \text{Communication}$, resources, attitudes of implementers (dispositions), and bureaucratic structures jointly affect the implementation of village fund programs sourced from APBN.

II. METHODOLOGY

This research combines quantitative research methods and qualitative methods with an emphasis on quantitative methods referred to by Creswell (2016: 299) as a mixed method design for Explanatory Sequentials. Qualitative methods in this study are used as supporting quantitative methods.

John W. creswell (2016: 293-304) identified and discussed the design of 3 (three) basic mixed methods, namely the convergent parallel mixed method, the Explanatory Sequential mixed method, and the Exploratory Sequential mixed method. These three mixed methods have different procedures, both in research data collection, data analysis, validity, and interpretation.

This research was conducted in Marawola District, Sigi Regency, Central Sulawesi Province. Marawola Subdistrict has 11 (eleven) villages, namely Baliase, Beka, Binangga, Bomba, Boyabaliase, Lebanu, Padende, Sibedi, Sunju, Tinggede, and South Tinggede.

The villages selected as the location for data collection are carried out purposively so that 7 (seven) villages are selected based on characteristics, population and level of progress and classification of villages. The level of progress and classification of the villages in question are self-help, self-help, and self-sufficient villages. The 7 (seven) villages in question, namely Binangga village and Tinggede village are included in the classification of self-sufficient villages, Beka village, Sibedi village, and Padende village are included in the classification of self-sufficient villages, while Boya Baliase village and Lebanu village are included in the classification of independent villages.

The population in this study was all village fund program managers and communities involved in the implementation of the village fund program in Marawola sub-district, Sigi regency, with the analysis units being individuals involved in the implementation of village fund programs in Binangga, Tinggede, Beka, Sibedi, Padende, Boya Baliase, and Lebanu villages.

The sampling and determination of respondents' samples was carried out using stratified sampling techniques considering that the study population was heterogeneous, namely village heads, village secretaries, treasurers, members of the Village Consultative Body (BPD), community leaders, and communities involved in the village fund program. The sample of respondents was taken in 7 (seven) villages and in each village 15 respondents were taken so that the total number of respondents was 105 people. Informants are determined purposively (chosen deliberately) consisting of sub-districts and companions, as well as other informants who know a lot about the management of village funds sourced from the State Budget (APBN).

The main instrument in this study was a questionnaire (questionnaire). To support and complete the data obtained through questionnaires, interviews were conducted with informants guided by interview guides, observations by going directly to the research site, and documentation techniques or tracing written documents or written materials related to this research.

The types of data collected in this study are types of data sourced from primary data and secondary data. Primary data collection was carried out through the circulation of questionnaires, interviews, and observations. Questionnaires were circulated specifically to respondents (implementors and target groups), while interviews were conducted using interview guidelines (interview quide) of informants (sub-district heads, assistants, and heads of Community Empowerment and Village Government Agencies, Village Heads, and community leaders), while observations were made to observe the process of implementing village fund activity programs and also to get to know field conditions.

The primary data collected include: 1) Data on factors affecting the implementation of the village fund program, namely: a) communication factors related to the implementor's knowledge and understanding of the village fund program, clarity about the program, accuracy of the village fund program, and program consistency; b) resource factors regarding the availability of adequate staff, sufficient and relevant information regarding implementation instructions, the existence of authorities/authorities that provide guarantees on program implementation, and the availability of facilities in program implementation services; c) disposition factors (implementing attitudes) concern the strong desire of implementors in the implementation of the program, the commitment of the implementor in the implementation of the program, honesty in the implementation of the program, and being democratic in the implementation of the village fund program; d) bureaucratic structure factors concern the organizational structure of implementing village fund programs and standard operating procedures (SOPs) as guidelines. 2). Data on the implementation of the village fund program, concerning: a) principles of village fund management; b) village fund management institutions; c) village fund disbursement mechanism; d) the use/utilization of village funds; e) reporting of village funds; and f) supervision of village funds.

Secondary data collection is carried out through tracing documents and written reports in various organizations or work units related to this research. The secondary data collected includes a list of Activity Programs whose financing is from village funds sourced from the State Budget, area, population, education, socio-economic and government, targets and realization of village funds, village regulations (perdes) on the use of village funds, rural budgets, and SOP documents, as well as other supporting data related to this research.

Data analysis is carried out after the data is collected, then processed and analyzed using the help of the SPSS version 22 program. In this regard, the quantitative data analysis used in this study is:

- 1). Quantitative description analysis, to measure communication factors (variable X1), disposition or attitude of implementers (variable X2), resources (variable X3), and bureaucratic structure (variable X4). Then measure data related to the implementation of village fund policy management (variable Y) such as village fund management principles, village fund management institutions, village fund distribution mechanisms, village fund use, and village fund reporting, using frequency and percentage tables.
- 2). Analysis of variable relationships using product moment correlation statistics to test hypotheses I, II, III, and IV there is a relationship between variables X1, X2, X3, and X4 with variable Y (implementation of village fund policy management) with a significant level of 5% or α = 0.05. To find out the magnitude of the influence and strength of the relationship of each variable X to Variable Y is obtained by calculating the coefficient of determination (ryx2). The calculated value of the correlation coefficient (ryx) is described by the following formula: (Sugiyono, 2001: 148)

$$r_{yx} = \frac{\sum xy}{\sqrt{(\sum x^2)(\sum y^2)}}$$

Information: r_{yx} = Correlation coefficient between variable X and variable Y

 $\sum xy$ = The sum of the products of the variable X and variable Y

 $\sum x^2$ = Sum of squares of the variable X

 $\sum y^2$ = Sum of squares of the variable Y

3). Multiple lenear regression analysis aims to test the V hypothesis and predict or estimate the relationship between all variables X (communication, disposition or attitudes of implementers, resources, and bureaucratic structures) and variable Y (implementation of village fund policy management). The significant level applied is 5% or α = 0.05. Then proceed with the coefficient of multiple determination (adjusted R square) to determine the magnitude of the influence of the entire independent variable (the entire variable X) on the dependent variable (variable Y). The mathematical form of analysis of multiple lenear regression equations is described with the following formula: (Sulaiman, 2004: 80)

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + + \beta_k X_k + \epsilon$$

information:

 $\beta_0, \beta_1, \beta_2, \dots \beta_k = Regression coefficient$

 $X_1, X_2, ... X_k$ = Independent variables

 ε = A normally distributed random variable with an average value of zero (average ε) and has a V ε variance.

III. RESULTS AND DISCUSSION

3.1. Implementation of Village Fund policy in Marawola Subdistrict.

The implementation of the Village Fund policy sourced from the State Revenue and Expenditure Plan (APBN) in Marawola sub-district which is carried out at the village government level (11 villages) still refers to and is guided by the Minister of Home Affairs Regulation No. 20 of 2018 concerning guidelines for village financial management and the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration, which regulates the priority of using village funds every year. The use of village funds in 2020 is stipulated by the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration No. 11 of 2019 concerning the priority of using village funds in 2020. Based on these provisions, the Village Fund policy must be implemented properly and correctly according to the goals, objectives, and ways of achieving these goals in order to provide benefits according to the expectations of the village community.

Based on the overall data obtained on the implementation of village fund policies focused on six indicators as key factors, namely: (1) Principles of village fund management; (2) Village fund management institutions; (3) Village fund disbursement mechanism; (4) Use of village funds; (5) Village fund reporting; And (6) Supervision of village funds. From all the indicators mentioned above, it can be seen the success rate of village fund implementation in Marawola district, Sigi regency. This is done by calculating the score of each indicator that has been given a score weight according to the respondent's answer / statement (105 respondents) through a questionnaire that has been given to them, then the overall score of the indicators is summed and then

divided by the number of respondents, and the results are accumulated into the categories of very unsuccessful, unsuccessful, less successful, successful, and very successful as shown in the following table:

Table 3.1. Village Fund Policy Implementation Recapitulation (Y)

Category Frequency (f) Percent

No	Category	Frequency (f)	Percent (%)
1	2	3	4
1	Very unsuccessful	3	2,9
2	To no avail	o no avail 30	
3	Less successful	54	51,4
4 Succeed		16	15,2
5 Very successful		2 1,9	
	Sum	105	100,00

Source: Primary Data Processing Results, 2021..

The table above shows that there are still about 2.9% and 28.6% of respondents said the implementation of the village fund policy was very unsuccessful and unsuccessful, 51.4% of respondents said it was not successful, 15.2% of respondents said it was successful, and only 1.9% of respondents said the implementation of village funds was very successful. The total overall score of the above categories is 299 with an average score of 2.85. The average score (2.85) based on the classification and assessment scale that has been set on the measurement indicators of the research variables is on a measurement scale between 2.61 - 3.40 which means that it is less successful. This means that the success rate of village fund policy implementation in Marawola subdistrict is in the category of less successful in the sense that it has not gone well as expected. The conditions for the implementation of such a village fund policy cannot be separated from various factors that influence it such as communication factors, resource factors, disposition factors (implementing attitudes), and bureaucratic structure factors.

3.2. Factors Affecting the Implementation of Village Funds.

3.2.1. Communication Factors.

Communication is the process of conveying a message from a communicator (messenger) to a communicant (recipient of a message) through a channel (tool) with a specific purpose and purpose. In the implementation of communication policy, it is the main condition for the success of a policy. The order to implement the policy must be conveyed clearly, accurately, and consistently to the capable people involved in its implementation so that they understand what to do and how to work on it.

There are 5 (five) indicators used in assessing the effect of communication on the implementation of village fund policies in Marawola sub-district. The five indicators are: 1) implementor knowledge; 2) understanding implementors; 3) Clear messaging; 4) precise or accurate messaging; And 5) consistent messaging.

These five aspects are sub-sub-variables and at the same time are used as indicators in measuring communication variables, namely by summing up all scores based on the classification and assessment scale that has been set. This is done by calculating the score of each indicator that has been given a score weight according to the respondent's answer / statement (105 respondents) through a questionnaire, then the overall score of these indicators is summed and then divided by the number of respondents, and the results are accumulated into the categories of ineffective, less effective, effective enough, effective, and very effective as shown in the following table:

Table 3.2. Recaputulation of Communication Factors (X_1)

No	Category	Sategory Frequency (f)	
1	2	3	4
1	Ineffective	ye 4 3	
2	Less effective	24	22,9
3	quite effective 58		55,2
4	Effective	14	13,3
5 Highly effective		5 4,8	
	Sum	105	100,0

Source: Primary Data Processing Results, 2021.

The total overall score of the above categories is 307 with an average score of 2.92. The average score (2.92) based on the classification and assessment scale that has been set on the measurement indicators of the research variables is on a measurement scale between 2.61 - 3.40 which means it is quite effective. This means that the level of effectiveness of communication about the implementation of village fund policies in Marawola sub-district is in the moderate or moderately effective category.

In measuring the relationship of the influence of communication (X1) on the implementation of village fund policy (Y) in Marawola sub-district, it was carried out by statistical calculation technique of produc moment correlation with the help of a computer through the SPSS 22 program package. From the calculation results obtained the value of the correlation coefficient (rx count) of 0.875. The significant level (α) applied was 0.05 or $\alpha = 5$ % and N = 105, obtained rx table of 0.195.

From the calculation results above, it shows that the value of the product moment correlation coefficient (rx count) = 0.875 and the value of rx table = 0.195, then obtained rx calculate > rx table which means the test results are significant. Or you can also directly compare the value of the sig. SPSS output with a significant degree applied, then the result is sig. = 0.000 < 0.05 which means the test results are significant. The data support the relationship of positive and significant influences between communication and the implementation of village fund policies, so the H0 Hypothesis is rejected and the H1 Hypothesis is accepted. This means that communication has a positive and significant effect on the implementation of the village fund policy, so that the previously formulated hypothesis I is acceptable.

To find out the magnitude of the influence of communication on the implementation of village fund policies, it can be done by calculating the coefficient of determination (rx2 calculate), namely by squaring the value of the product moment correlation coefficient (rx calculate). Thus, the value of rx count = 0.875 then the coefficient of determination is 0.766 or rx2 calculate = 0.766. This means that communication can explain/explain variability of 76.6% of the implementation of village fund policies, while the rest is explained/explained by other variables.

With the acceptance of the above hypothesis, it gives strong confidence that the implementor of the policy must know and understand correctly what he should do, especially the understanding and ability to translate and realize the program objectives and the real needs of the village community. Thus, in implementing the village fund program, it must be communicated (delivered) clearly, precisely, and consistently.

3.2.2. Resource Factors

The resource factor (resourches) is one of the factors that influence the successful implementation of public policies. The resource factor does not only include the number of human resources / officials but also includes the ability of human resources to support the implementation of the policy. This can explain that adequate and qualified resources will result in the proper and effective implementation of policies.

There are 4 (four) indicators used in measuring the influence of resource factors on the implementation of village fund policies in Marawola sub-district, namely 1) Availability of village fund program implementing staff according to their expertise; 2) Availability of relevant data and information for the implementation of the village fund program; 3) The authority that guarantees the policy of implementing the village fund program; And 4) Availability of facilities/facilities and infrastructure in the implementation of the village fund program. These four aspects are sub-sub-variables and at the same time used as indicators in measuring resource variables, namely by summing up all scores based on the classification and assessment scale that has been set. This is done by calculating the score of each indicator that has been given a score weight according to the respondent's answer / statement (105 respondents), then the overall indicator score is summed and then divided by the number of respondents, and the results are accumulated into the categories of very inadequate, inadequate, inadequate, adequate, and very adequate as shown in the following table:

No Category		Frequency (f)	Percent (%)	
1	2	3	4	
1	Woefully inadequate	3	2,9	
2	Inadequate	24	22,9	
3	Inadequate	69	65,7	

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Table 3.3. Resource Factor Recaputulation (X₂)

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4	Adequate	8	7,6
5	Very adequate	1	0,9
	Sum	105	100,0

Source: Primary Data Processing Results, 2021.

The total overall score of the above categories is 309 with an average score of 2.94. The average score (2.94) based on the classification and assessment scale that has been set on the measurement indicators of the research variables is on a measurement scale between 2.61 – 3.40 which means it is inadequate. This means that the quality of resources in supporting the implementation of village fund policies in Marawola sub-district is in the category of inadequate. This means that the quality and availability of village fund program implementing staff according to their expertise, the availability of relevant data and information for the implementation of the village fund program, the authority owned that guarantees the policy of implementing the village fund program, and the availability of facilities/facilities and infrastructure in the implementation of the village fund program, are still in the category of inadequate which of course affects the implementation of village fund policies in Marawola sub-district.

From the calculation results of the SPSS program, the value of the correlation coefficient (rx count) was obtained of 0.867. The significant rate (α) applied was 0.05 or $\alpha=5$ % and N = 105, obtained rx table of 0.195. The calculation results show the value of the product moment correlation coefficient (rx count) = 0.867 and the value of the table rx = 0.195, then the rx count is obtained > rx the table which means the test results are significant. Or you can also directly compare the value of the sig. SPSS output with a significant degree applied, then the result is sig. = 0.000 < 0.05 which means the test results are significant. The data support the relationship of positive and significant influences between resources and the implementation of village fund policies, so the H0 Hypothesis is rejected and the H1 Hypothesis is accepted. This means that resources have a positive and significant effect on the implementation of village fund policies, so that the previously formulated hypothesis II is acceptable. The coefficient of determination is 0.752 or rx2 calculate = 0.752. This means that resources can explain variability of 75.2% of village fund policy implementation, while the rest is explained/explained by other variables.

With the acceptance of the above hypothesis, it gives a strong belief that the resource factor does not only include the number of human resources / officials but also includes the ability of human resources to support the implementation of village fund policies. Adequate and qualified resources will result in the proper and effective implementation of policies. Thus, in implementing the village fund program, it must be supported by resources, especially adequate and quality human resources.

3.2.3. Disposition/Attitude Factors of the Executor.

The attitude of the implementers is the third important factor that influences the implementation of village fund policies. If policy implementation is expected to be successful and effective, not only must policy implementers know what to do and have the capability to implement it, but they must also have the desire, commitment, honesty, and democratic nature to implement the policy.

Based on the data obtained on the influence of disposition factors / implementing attitudes on the implementation of village fund policies in Marawola sub-district which is focused on 4 (four) aspects, namely: 1) Interest and desire in the implementation of village fund programs; 2) Commitment in the implementation of the village fund program; 3) Honesty of the executor; And 4) The implementation of the village fund program is democratic. These four aspects are sub-sub-variables and at the same time used as indicators in measuring disposition variables, namely by summing all scores based on the classification and assessment scale that has been set. On the basis of these measurements, it can be known the amount of influence of the disposition variable / implementing attitude on the implementation of the village fund policy in Marawola district, Sigi regency. This is done by calculating the score of each indicator that has been given a score weight according to the respondent's answer/statement (105 respondents) through a questionnaire that has been given to them, then the overall score of the indicators is summed and then divided by the number of respondents, and the results are accumulated into the categories of very bad, not good, less, good, and very good as shown in the following table:

Table 3.4. Recapitulatulation of Disposition Factors (X₃)

No	Category	Frequency (f)	Percent (%)	
1	2	3	4	
1	Very unkind	3	2,9	

2	Bad	32	30,5
3	Not good enough	52	49,5
4	Good	16	15,2
5	Very Good	2	1,9
	Sum	105	100,0

Source: Primary Data Processing Results, 2021.

The total overall score of the above categories is 297 with an average score of 2.83. The average score (2.83) based on the classification and assessment scale that has been set on the measurement indicators of research variables is on a measurement scale between 2.61 - 3.40 which means it is moderate or not good. This means that the interest and desire in the implementation of the village fund program, commitment in the implementation of the village fund program, honesty of the implementer in the implementation of the village fund program the plan that has been determined is not in accordance with its implementation, and the implementation of the village fund program is democratic, is still in the moderate or poor category which certainly affects the implementation of the village fund policy in Marawola district.

In measuring the relationship between the influence of the attitude of the implementer/disposition (X3) on the implementation of the village fund policy (Y) was carried out by statistical calculation technique of produc moment correlation with the help of a computer through the SPSS 22 program package. From the calculation results obtained the value of the correlation coefficient (rx count) of 0.829. The significant rate (α) applied was 0.05 or $\alpha = 5$ % and N = 105, obtained rx table of 0.195.

From the calculation results above, it shows that the value of the product moment correlation coefficient (rx count) = 0.829 and the value of rx table = 0.195, then obtained rx calculate > rx table which means the test results are significant. Or you can also directly compare the value of the sig. SPSS output with a significant degree applied, then the result is sig. = 0.000 < 0.05 which means the test results are significant. The data support the relationship of positive and significant influence between the attitude of the implementer (disposition) and the implementation of the village fund policy, then the H0 Hypothesis is rejected and the H1 Hypothesis is accepted. This means that the attitude of the implementer (disposition) has a positive and significant effect on the implementation of the village fund policy, so that the previously formulated hypothesis III is acceptable. The coefficient of determination is 0.687 or rx2 calculate = 0.687. This means that the attitude of the implementer can explain the variability of 68.7% of the implementation of the village fund policy and the rest is explained by other variables.

The acceptance of the above hypothesis gives strong confidence that if the implementation of the village fund policy is expected to be successful and effective, the policy implementers must not only know what to do and have the capability to implement it but they must also have a strong interest and desire, commitment, honesty, and democratic nature to implement the policy. A high and excellent disposition will result in the proper and effective implementation of policies. Thus, in implementing the village fund program, it must be supported by quality human resources with a high and very good attitude.

In general, the amount of contribution of implementors (dispositions) who handle the implementation of village fund policies in Marawola sub-district, in addition to growing due to material incentives, also grows on personal awareness even though it is still in the moderate category because they realize the benefits of village fund programs for village development and progress.

The attitude of the implementor basically concerns the understanding of the program, authority, opportunities for development, honesty, and commitment of the implementers to implement a policy. On this basis, there are 3 (three) possible implementor attitudes that arise, namely: first, implementing policy programs; second, reject policy programs (overt or hidden); and the third being neutral, in the sense of co-working if the program benefits.

3.2.4. Bureaucratic Sturcture Factor

Bureaucratic structure is one of the important factors in policy implementation and can even be an obstacle to work if the existing structure cannot accommodate the various jobs that must be done.

The bureaucratic structure in the implementation of the village fund program is an effort to exercise control both at the time of planning and on the implementation and reporting of activities. The bureaucratic structure in the implementation

of each program needs to be clearly organized so that the supervision process in every village government activity, both internal and external, aims to realize good governance that can run as it should.

The bureaucratic structure in this study is focused on 2 (two) main indicators, namely: 1) characteristics and organizational structure of village fund program managers, and 2) availability and utilization of Standard Operating Procedures (SOPs) in the implementation of village fund programs.

Based on the overall data on the influence of bureaucratic structure factors on the implementation of village fund policies in Marawola sub-district which is focused on 2 (two) main indicators, namely: 1) characteristics and organizational structure of village fund program managers, and 2) availability and utilization of Standard Operating Procedures (SOPs) in the implementation of village fund programs. These two indicators are sub-sub-variables in measuring bureaucratic structure variables, namely by summing up all scores based on the classification and assessment scale that has been set in the research method. On the basis of these measurements, the results are accumulated into the categories of strongly unsupportive, unsupportive, less supportive, supportive, and strongly supported as shown in the following table:

No	Category	Frequency (f)	Percent (%)	
1	2	3	4	
1	Very unsupportive	2	1,9	
2	Does not support	27	25,7	
3	Less supportive	64	61,0	
4	Support	12	11,4	
	Sum	105	100,0	

Table 3.5. Recapitulation of Bureaucratic Structure Factors (X₄)

Source: Primary Data Processing Results, 2021.

The total overall score of the above categories is 296 with an average score of 2.82. The average score (2.82) based on the classification and assessment scale that has been set on the measurement indicators of research variables is on a measurement scale between 2.61 - 3.40 which means it is less supportive, in the sense that the bureaucratic structure in relation to the implementation of village fund policies is still in the category of less supportive. This means that the characteristics and organizational structure of village fund program managers such as the efficiency of the organizational structure of implementing village fund programs, meetings or coordination meetings of village fund program managers in 1 (one) year, and cooperation in village fund program management organizations, as well as the availability and utilization of Standard Operating Procedures (SOPs) in the implementation of village fund programs are still in the category of less supportive which of course affects the implementation of fund policies village in Marawola district.

In measuring the relationship of the influence of bureaucratic structure (X4) on the implementation of village fund policy (Y) in Marawola sub-district, it was carried out by statistical calculation techniques of produc moment correlation with the help of computers through the SPSS 22 program package. From the calculation results obtained the value of the correlation coefficient (rx count) of 0.838. The significant rate (α) applied was 0.05 or α = 5 % and N = 105, obtained rx table of 0.195.

From the calculation results above, it shows that the value of the product moment correlation coefficient (rx count) = 0.838 and the value of the table rx = 0.195, then the rx count is obtained > rx table which means the test results are significant. Or you can also directly compare the value of the sig. SPSS output with a significant degree applied, then the result is sig. = 0.000 < 0.05 which means the test results are significant. The data support the existence of a positive and significant influence relationship between the bureaucratic structure and the implementation of the village fund policy, so the H0 Hypothesis is rejected and the H1 Hypothesis is accepted. This means that the bureaucratic structure has a positive and significant effect on the implementation of the village fund policy, so that the previously formulated IV hypothesis is acceptable. The coefficient of determination is 0.702 or rx2 calculate = 0.702. This means that the bureaucratic structure can explain the variability of 70.2% of the implementation of the village fund policy and the rest is explained by other variables.

The acceptance of the above hypothesis gives strong confidence that although the resources are adequate and the implementor knows and understands what to do and is willing to carry it out, the implementation of the policy is still hampered by the inefficiency of the bureaucratic structure. Organizational fragmentation can hinder the coordination necessary for the

successful implementation of a policy that requires cooperation with many people. As organizational unit policy administrators, they establish standard operating procedures (SOPs) as guidelines for each implementor to handle routine tasks as they normally handle. The support of a high and excellent bureaucratic structure will result in the proper and effective implementation of policies. Thus, in implementing the village fund program, it must be supported by a high and excellent bureaucratic structure.

3.3. Village Fund Policy Implementation Regression Model

Multiple lenear regression analysis is a common statistical method used to analyze the relationship between a dependent variable and several independent variables. The goal is to use the values of known independent variables to forecast the value of dependent variables.

In this regard, this study focused on the implementation of the village fund policy as a dependent variable and the factors that influence it as an independent variable. Factors that influence the implementation of village fund policies are communication factors (X1), resources (X2), implementing attitudes (dispositions) (X3), and bureaucratic structure factors (X4). These four factors are independent variables, while the dependent variable is the implementation of the village fund policy (Y).

Then what is the regression model formed, and can the regression model obtained be used to estimate or predict because it meets the BLUE (Best Linear Unbiased Estimator) criteria? Based on the results of data processing and statistical calculation analysis through a computer with the SPSS program for regression results to determine whether the model obtained is linear or not, the following steps are taken:

3.3.1. Testing the Significance of Constants and Regression Coefficients.

Testing the significance of constants in linear models and multiple regression coefficients is very important considering that through this testing there will be found a regression model that can be used for estimation. If there is one that is insignificant, either at the constant or the regression coefficient then no regression model is formed, even if there is, the model cannot be used for estimation because there is clearly a case called multicholinearity characterized by a relationship between independent variables close to perfect or very high.

Therefore, the constants in the linear model and the regression coefficient to be tested for significance are the coefficients of independent variables, namely the coefficients of communication variables (X1), resources (X2), the attitude of implementers/dispositions (X3), and the variable coefficients of bureaucratic structure. For the purposes of testing, it is necessary to display a table of Coefficients of the results of computer calculations of the SPSS program as shown in the table below.

		Unstandardized Coefficients		Standardized Coefficients		
	Model		Std. Error	Beta	t	Sig.
1	(Constant)	-,369	,109		-3,401	,001
	Communication (X_1)	,326	,048	,351	6,825	,000
	Resources (X ₂)	,270	,067	,225	4,007	,000
	Attitude of the Executor/ Disposition (X_3)	,293	,045	,297	6,564	,000
	Bureaucratic Structure (X ₄)	,239	,063	,198	3,773	,000

Tabel 3.6. Coefficients^a

a. Dependent Variable: Implementation of Village Fund Policy (Y)

To test the significance of constants in linear models is carried out in a more practical way, that is, to compare the values of Sig. in the Coefficients table with α (degree of significance). From the Coefficients table it reads the sig value. The constant = 0.001, while the significant level (α) applied is 0.05. A comparison of the two obtained results: Sig. = 0.001 < α = 0.05. Since the value of Sig. = 0.001 < α = 0.05, it can be implied that the constant on the linear model is significant.

To test the significance of the coefficient of communication variables in a linear model, it is carried out the same as to test the significance of a constant in a linear model, that is, to compare the value of Sig. in the Coefficients table with α (degree of significance). From the Coefficients table it reads the sig value. The coefficient of communication variables = 0.000, while the significant level (α) imposed is 0.05. A comparison of the two obtained results : Sig. = 0.000 < α = 0.05. Since the value of Sig. = 0.000 < α = 0.05, it can be implied that the regression coefficient on the communication variable is significant. Another way that can be used is to make a comparison between the calculation and the ttabel. From the Coefficients table, it reads that the calculated value of the coefficient of the communication variable is 6.825. Meanwhile, for ttabel at a significant level of 5 % or α = 0.05 obtained ttabel value = 1.980 (see table of values of distribution of t with free degrees dk = 103 at a significant level (α) 0.05 for a two-party test, see appendix 3). The comparison of thitung and ttabel gives the result: thitung = 6.825 > ttabel = 1.980. Since the calculated value of the ttabel > can be concluded that the regression coefficient on the communication variable is significant.

Then testing the significance of the regression coefficient on the resource variable in the linear model is carried out the same as testing the significance of the regression coefficient of the communication variable, that is, comparing the value of the Sig. in the Coefficients table with the α (degree of significance). From the Coefficients table it reads the sig value. The resource variable coefficient = 0.000, while the significant level (α) applied is 0.05. A comparison of the two obtained results: Sig. = 0.000 < α = 0.05. Since the value of Sig. = 0.000 < α = 0.05, it can be implied that the regression coefficient on the resource variable is significant.

To test the significance of the regression coefficient of the executing attitude variable (disposition) on a linear model where the sig value. = 0.000, while the significant level (α) imposed is 0.05. A comparison of the two obtained results : Sig. = 0.000 < α = 0.05. Since the value of Sig. = 0.000 < α = 0.05, it can be implied that the regression coefficient on the executing attitude variable (disposition) is significant.

To test the significance of the variable coefficients of bureaucratic structure in linear models, it is carried out by comparing the value of Sig. in the Coefficients table with the α (degree of significance). From the Coefficients table it reads the sig value. The variable coefficient of bureaucratic structure = 0.000, while the significant level (α) imposed is 0.05. A comparison of the two obtained results: Sig. = 0.000 < α = 0.05. Since the value of Sig. = 0.000 < α = 0.05, it can be implied that the regression coefficient on the variables of bureaucratic structure is significant.

3.3.2. Testing the Correlation and Coefficient of Double Determination

Double correlation (R) and double coefficient of determination (R2) tests were carried out to determine the magnitude of the influence of independent variables (communication, resources, disposition, and bureaucratic structure) on dependent variables (implementation of village fund policies). Through this testing and analysis, it is also at the same time to test the hypotheses that have been formulated previously.

To find out the results of multiple correlatio analysis) and their coefficient of determination, it is necessary to display a "Model Summary" of statistical calculation results through the SPSS program as shown in the table below.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin- Watson
1	,956ª	,914	,910	,23396	2,314

Tabel 37. Model Summary^b

- a. Predictors: (Constant), Bureaucratic Structure Factors (X4), Disposition Factors (X3), Resource Factors (X2), Communication Factors (X1)
- b. Dependent Variable: Implementation of Village Fund Policy (Y)

From the Summary table above, it reads that the value of multiple correlation (R) of 0.956 shows the strong relationship between the influence of communication, resources, executive attitudes (dispositions), and bureaucratic structures on the implementation of village fund policies. The strength of this relationship is also supported by the value of the coefficient of determination (Adjusted R Square) = 0.910 (see adjusted R Square in the Summary model). This means that 91.0% of the variation in the implementation variables of village fund policies in Marawola sub-district can be explained by variations in communication variables, resources, dispositions, and bureaucratic structures. While the remaining 9.0% is influenced by other variables outside the model. Thus, from the results of the tests carried out, both through testing the significance of linear relationships in the double regression model, regression coefficients, and multiple correlation, it proves that simultaneously communication, resources, disposition, and bureaucratic structures have a strong and significant influence (a substantial positive association) on the implementation of village fund programs sourced from the state budget. In addition, there is a linear and significant relationship between communication, resources, implementing attitudes (dispositions), and bureaucratic structures, with the implementation of village fund programs sourced from the State Budget (APBN). In other words the 5th hypothesis that has been formulated above is accepted.

Based on the results of the analysis that has been stated above, the regression model formed is formulated with the following equation: Y = -0.369 + 0.326 X1 + 0.270 X2 + 0.293 X3 + 0.239 X4 or Y = -0.369 + 0.326 communication + 0.270 resources + 0.293 implementing attitudes (dispositions) + 0.239 bureaucratic structures. The regression model formed has met the BLUE (Best Linear Unbiased Estimator) criteria so that this model can be used to predict (estimate) the implementation of village fund policies in Marawola district.

As previously stated, the success rate of village fund policy implementation in Marawola sub-district is still in the category of unsuccessful in the sense that it has not gone well as expected. The condition of the implementation of such a village fund policy cannot be separated from various factors that influence it such as communication factors, resource factors, disposition factors (implementing attitudes), and bureaucratic structure factors.

The level of communication effectiveness regarding the implementation of village fund policies in Marawola sub-district which includes inplementor knowledge, understanding of implementors, clear message delivery, precise or accurate message delivery, and consistent message delivery is still in the moderate or quite effective category, which certainly has a positive and significant effect on the implementation of village fund policies.

The quality of resources in supporting the implementation of village fund policies in Marawola sub-district is in the moderate or inadequate category. This means that the quality and availability of village fund program implementing staff according to their expertise, the availability of relevant data and information for the implementation of the village fund program, the authority owned that guarantees the policy of implementing the village fund program, and the availability of facilities/facilities and infrastructure in the implementation of the village fund program, are still in the category of inadequate which of course affects the implementation of village fund policies in Marawola district.

The attitude of the implementer (disposition) in supporting the implementation of the village fund policy in Marawola subdistrict is in the moderate category or is still in the bad category. This means that the interest and desire in the implementation of the village fund program, commitment in the implementation of the village fund program, honesty of the implementer in the sense that it is permissible in the implementation of the village fund program the plan that has been determined is not in accordance with its implementation, and the implementation of the village fund program is democratic, still in the moderate or poor category which certainly affects the implementation of the village fund policy in Marawola district.

The bureaucratic structure in relation to the implementation of village fund policies in Marawola sub-district is still in the category of less supportive. This means that the characteristics and organizational structure of village fund program managers such as the efficiency of the organizational structure of implementing village fund programs, meetings or coordination meetings of village fund program managers in 1 (one) year, and cooperation in village fund program management organizations, as well as the availability and utilization of Standard Operating Procedures (SOPs) in the implementation of village fund programs are still in the category of less supportive which of course affects the implementation of fund policies village in Marawola district.

IV. CONCLUSION

The implementation of the village fund policy in Marawola sub-district has not been carried out properly as expected. The conditions for the implementation of such a village fund policy cannot be separated from various factors that influence it such as communication factors, resource factors, disposition factors (implementing attitudes), and bureaucratic structure factors.

From the results of the statistical test, a multiple correlation (R) value of 0.956 showed a strong relationship between the influence of communication, resources, executive attitudes (dispositions), and bureaucratic structures on the implementation of village fund policies. The strength of this relationship is also supported by the value of the coefficient of determination (Adjusted R Square) = 0.910. This means that 91.0% of the variation in the implementation variables of village fund policies in Marawola sub-district can be explained by variations in communication variables, resources, dispositions, and bureaucratic structures. While the remaining 9.0% is influenced by other variables outside the model. In addition, there is a linear and significant relationship between communication, resources, implementing attitudes (dispositions), and bureaucratic structures, with the implementation of village fund programs sourced from the State Budget (APBN). Thus, the formed regression model is formulated with the following equation: $Y = -0.369 + 0.326 \times 1 + 0.270 \times 2 + 0.293 \times 3 + 0.239 \times 4 \text{ or } Y = -0.369 + 0.326 \text{ communication} + 0.270 \text{ resources} + 0.293 \text{ implementing attitudes}$ (dispositions) + 0.239 bureaucratic structures.

From the multiple linear regression equations above, it provides information and an idea that the variables of communication, resources, implementing attitudes (dispositions), and bureaucratic structures simultaneously have a strong and significant effect (a substantial positive association) on the implementation of village fund policies. Furthermore, the results of partial testing, among the four independent variables, the variable that has a dominant influence on the dependent variable (implementation of the village fund policy) is the communication variable with a regression coefficient value of 0.326.

The level of communication effectiveness regarding the implementation of village fund policies in Marawola sub-district is still in the moderate or moderately effective category, which certainly has a positive and significant effect on the implementation of village fund policies. Then the quality of resources in supporting the implementation of village fund policies is still in the category of inadequate. Furthermore, the attitude of the implementer (disposition) in supporting the implementation of the village fund policy is still in the moderate or poor category. Similarly, the bureaucratic structure in relation to the implementation of village fund policies in Marawola sub-district is still in the category of being less supportive.

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