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# Implementation of village fund policy in Tabanan District

**I Nyoman Widhya Astawa**

Faculty of Economics and Business, Udayana University, Indonesia.  
Corresponding author email: [wid\\_hya@yahoo.co.id](mailto:wid_hya@yahoo.co.id)

**Made Suyana Utama**

Faculty of Economics and Business, Udayana University, Indonesia.

**Anak Agung Istri Ngurah Marhaeni<sup>3</sup>**

Faculty of Economics and Business, Udayana University, Indonesia.

**Ni Nyoman Yuliarmi**

Faculty of Economics and Business, Udayana University, Indonesia.

**Abstract**--Research objective: This study aims to analyze the effect of village characteristics, implementation of Village Fund policies, Village Fund management and village economic development on the welfare of rural communities in Tabanan Regency. Research Methods: This research was designed using quantitative methods with 399 respondents consisting of village officials, community leaders and the general public who know about the Village Fund. The results of the study: Village characteristics have the greatest influence on community welfare, especially the socio-cultural aspects of the village, one of which is community participation in supervising the implementation of Village Fund management to avoid deviations that can hinder the village from becoming independent. The implementation of the Village Fund policy is made simpler so as not to hamper the bureaucracy, especially in the management of the Village Fund so that the Village Fund can be realized in accordance with the targets that have been set. Conclusion: Based on the results of this study, it is hoped that the implementation of the Village Fund policy is made simpler so as not to hamper the bureaucracy, especially in the management of the Village Fund so that the Village Fund can be realized in accordance with the set targets.

**Keywords**--Village Fund Policy Implementation, Village Fund Management, Village Community Welfare.

## **Introduction**

The government is currently devoting its attention to rural development and rural economic development to improve people's welfare. The village is a legal entity that has territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia (Hartono, 2008). Based on Village Community Empowerment, Population and Civil Registry Office of Bali Province in 2020 (as of December 31, 2020), it can be seen that the Village Funds allocated in Tabanan Regency from year to year have increased with the highest number of Village Funds in Penebel District in 2020 amounting to 15,631,227 thousand rupiahs based on the population and area, then the lowest Village Fund is in Selemadeg District. with the Village Fund in 2020 amounting to 8,750,056 thousand rupiah except in 2018 it experienced a decrease due to the Village Fund Allocation Policy for the 2018 Fiscal Year which was carried out by perfecting the formulation of the allocation of Village Funds by adjusting the proportion of funds that were divided equally (Basic Allocation) and funds divided based on a formula (Allocation Formula), giving affirmations to underdeveloped and very underdeveloped villages that have a high number of poor people, and giving a greater focus on alleviating poverty and inequality by adjusting the weight of the variable number of poor people in and area (Kemenkeu DJPK, 2018).

Village characteristics are factors that support the success of Village Fund management, one of which is socio-cultural factors such as community participation. Mahayani (2017) shows that when the community participates in development planning and preparation, it increases public confidence in the development plan and encourages wider community participation. Uceng (2019), Masruni (2019) and Periansyah (2020) conducted research related to the community participation variable and the results showed that the management of the Village Fund was influenced by community participation, but unlike Tumbel (2017), the success of the Village Fund management was not influenced by participation. Public. The success of the Village Fund management is influenced by the implementation of the Village Fund policy using the village financial system (Siskeudes) which is a system of government improvement processes to manage finances and make Village Fund accountability effective, efficient and transparent.

These problems need to get the attention of the Tabanan Regency Government in an effort to improve the Village Fund management system in order to improve the welfare of the community. Efforts to handle across sectors, which have been carried out well so far, need to be improved so that the results are more optimal, both in terms of quality and quantity. Village economic development is seen as an approach to improve people's welfare or social welfare. At present, many agree that it is important for the community to have a good level of education, a decent level of health, harmonious social interaction, drinking water and social security which is meant by shared welfare (Midgley, 2005).

Tabanan Regency was chosen as the object of research because in addition to having the largest number of villages in the Province of Bali with the status of developing, developed and independent villages. Tabanan Regency also has the village of Jati Luwih which has been recognized by the United Nations Educational Scientific and Cultural Organization (UNESCO) as a World Cultural Heritage (WBD) since June 29, 2012 because it has unique village characteristics, namely the characteristic of the agricultural system that still uses the concept of the Tri Hita Karana philosophy. (the philosophy of balance between humans and others, humans and nature and humans and the Creator). The designation of Jatiluwih village as a World Cultural Heritage does not guarantee that development in the village will run optimally, it can be seen from the status of the village which is still in the advanced category and cannot be independent. This is because in 2020 community participation in managing the Village Fund is still low so that the program cannot run optimally.

This study examines the implementation of the Village Fund Policy in the Tabanan Regency area. Of the many villages in Indonesia, many have not developed and utilized the Village Fund as expected by the community as happened in Tabanan Regency. It can be seen from the average Building Village Index that there is still one village whose status fluctuates due to weak infrastructure and the ability of village government organizations to manage funds, causing Tabanan Regency to be underdeveloped. This is a big influence for the community in order to grow a good economy for the welfare of life.

According to Yanhar (2018), the Village Fund has a positive effect on infrastructure and has a significant impact on regional development growth and village economic development. According to Siti (2019), the test results show that there are significant differences in physical development and community welfare between before the Village Fund and after the Village Fund was given. These results indicate that the provision of Village Funds by the government has an impact on physical development and community welfare. Dydha (2017) the results of his research can be concluded that the Village Fund has a positive effect on village infrastructure development. The influence of the Village Fund on infrastructure development to support the running of the economy and the influence of the Village Fund on empowerment in the form of increasing MSMEs, managing waste banks and training in economic business as supporting community welfare.

Regarding this, of course, it will raise various very interesting problems to be studied related to the Village Fund management process. Choosing the Village Fund program compared to other programs because the Village Fund program has very large and also significant implications for the development of a village/kelurahan in every district/city in Indonesia. Control in this program is also fully handled independently by local leaders and also the direct community. This research is very important so that an evaluation of the Village Fund program can be carried out so that it can be input for the government and the community.

## **Literature Review and Hypotheses**

The conceptual framework of the research carried out in this study includes the objectives of the study, namely to determine the Effect of Village Fund Policy Implementation, Village Characteristics, Village Fund Management and Village Economic Development on the Welfare of Village Communities in Tabanan Regency. In the context of this research, the policy implementation variable according to Purwanto (2015:106–110), there are several indicators that can be used to see the performance of policy implementation, namely access, right on target, on time and program suitability, while the Village Fund Management indicator emphasizes that village finances must be managed based on the principles of Transparent, Accountable, Community participation and the capacity of the village apparatus based on the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014 concerning Village Financial Management article 2 paragraph 1.

Indicators of village characteristics include morphological aspects, population aspects, village economic aspects and village socio-cultural aspects, while indicators for Village Fund management include transparency, accountability, participatory, orderly administration and regulations. Indicators of village economic development consist of village infrastructure, public facilities, income of villagers and access to information. Welfare indicators for rural communities include education level, health level, and housing quality. To find out the magnitude of the influence between the implementation of the Village Fund policy, village characteristics, Village Fund management performance, village economic development on the welfare of the village community.

The implementation of the Village Fund policy affects the management of the Village Fund (Ramly, 2017). This study shows that the implementation of the Village Fund policy has not been optimal because the priority of using the Village Fund, which should be used for infrastructure development and community empowerment, has only focused on being used for infrastructure. The community still views that the main need at this time is infrastructure development which is reflected in the proposals from the hamlet level musrenbang to the village level musrenbang.

Research conducted by Akbar (2017) regarding the Implementation of the Village Fund Policy in improving village economic development includes aspects of education, economy and health. It can be seen that the size and objective variables, especially in the fields of education and health, are on track (there has been an increase) while in the economic field it is still not working properly this is because financial resources are still lacking so that village economic development still depends on central assistance. and area.

The implementation of the Village Fund policy in order to improve the welfare of the people of Poto Tano Village according to (Rifaid, 2020) based on Law No. 6 of 2014 concerning villages carried out by the Poto Tano regional government is still not good and effective, this is because the Poto Tano Regional Government has not balanced in the use of the Village Fund, which in its use still prioritizes village

development and overrides the empowerment of the village community, thus causing economic growth that is not inclusive.

According to Damayanti (2014) in his research on the characteristics of the population in rural areas of Jambi Province, the effect on the level of community welfare can be seen from the economic and social aspects as well as the average age structure is still relatively young, the potential of human resources is still relatively low and other characteristic factors that affect the welfare of the community. has an influence on welfare, namely family income or income which, when associated with the UMP in Jambi Province, means that the respondent's income is high.

Research conducted by Huda, et al (2015) regarding the influence of village characteristics on the management of Village Funds can be seen from the absorption of Village Funds, namely each village has different characteristics. Even though it is still in one district, there must be a difference between one village and another. This difference is caused by the various characteristics of the village. Characteristics of the village can be seen from the area of the village, the number of residents and the level of poverty. This research is in line with Putra's research (2017) which states that the area has a positive effect on the allocation of capital expenditure, meaning that the wider the area of a village, the more program activities that need to be carried out so that it can be enjoyed by people in various regions equally.

According to Rahman (2017) in his research on the social, economic and cultural aspects of the community which are the characteristics of the village have an influence on the economic development of the village because it is known that socially and economically most of the people of Sedulang village whose main livelihood as fishermen have not been able to meet their minimum daily needs. so that to meet their needs the community depends on agriculture and plantations by utilizing the land around the Muara Kaman Sedulang Nature Reserve so that the village community becomes enthusiastic to create or develop an independent business and the results are expected to bring goodness and prosperity to the family economy.

Andreas (2019) stated that the management of the Village Fund in improving the welfare of the community in Fatukoto Village has not been carried out in accordance with applicable regulations and has not had an effect on improving community welfare. In addition, the number of physical development activities compared to empowerment activities is also one of the factors causing the lack of a decrease in the poor or pre-prosperous population in the village. Several empowerment programs and activities have been implemented but have not yet been targeted and the results have not been seen for the welfare of the community.

## **Research Methods**

This study used qualitative approach. This study uses interviews with enthusiasts in Tabanan Regency. This study took place in villages throughout Tabanan Regency. The selection of this location is based on the consideration that Tabanan

Regency has the largest number of villages in the Province of Bali, namely 133 villages. Tabanan Regency also has the village of Jati Luwih which has been recognized by the United Nations Educational Scientific and Cultural Organization (UNESCO) as a World Cultural Heritage (WBD) since June 29, 2012 because it has unique village characteristics, namely the characteristic of its agricultural system still using the concept of Tri Hita Karana philosophy. philosophy of balance between humans and others, humans and nature and humans and the Creator).

## **Discussion**

### **The Effect of Village Characteristics and Implementation of Village Fund Policy on Village Fund Management in Tabanan Regency**

The dominant land use in agriculture causes the management of the Village Fund to be more directed to the interests of agricultural production. Several villages have developed Village Fund management not only in the main agricultural sector. These villages in the management of the Village Fund also encourage the development of tourism villages based on agriculture. Villages that can carry out good management to build agricultural-based tourism villages are Jatiluwih Village in Penebel District, Luwus Village in Marga District and Tista Village in Kerambitan District.

Village characteristics also affect the success of the absorption of Village Funds for programs that have been prepared in the APBDesa. Head of PMD Tabanan Regency, Roemi Sulistyowati, said that the absorption of Village Funds in Tabanan was good. According to Roemi, to optimize the absorption of Village Funds in Tabanan Regency, village assistants continue to monitor the management of Village Funds. Every week the village assistants are gathered to find out the problems that exist in the village so that the absorption of the Village Fund is more optimal.

Research conducted by Huda, et al (2015) regarding the influence of village characteristics on the management of Village Funds can be seen from the absorption of Village Funds, namely each village has different characteristics. Even though it is still in one district, there must be a difference between one village and another. This difference is caused by the various characteristics of the village.

The effect of the implementation of the Village Fund policy on the management of the Village Fund in Tabanan Regency The implementation of the Village Fund policy has proven to have a positive and significant effect on the management of the Village Fund. So the more the implementation of the Village Fund policy, the better the management of the Village Fund will be. The management of the Village Fund requires the active participation of many parties. The parties that need to be involved are not only village officials, but also the community as beneficiaries. Community involvement is generally related to planning and monitoring. In preparing the village development program plan, the community is involved through village meetings. The program created must of course be in accordance with the Village Fund management policies made by the Government. As the

results of an in-depth interview with the Head of Antosari Village, West Selemadeg Sub-district, I Wayan Widhiarta, stated that in preparing a village development program plan, he was accompanied by a village assistant.

*"We'll start from the village meeting, determine what plans are made according to the minister's circular letter, the priority scale for the use of funds, we can't be separated from that. In the village deliberation it was agreed with the residents, then in the preparation it was accompanied by a village assistant,".*

### **The Effect of Village Characteristics, Implementation of Village Fund Policies, and Management of Village Funds on Village Economic Development in Tabanan Regency**

In line with Rahman's research (2017) regarding the social, economic and cultural aspects of the community which are village characteristics have an influence on village economic development. The morphology of rural land which almost evenly has agricultural land is one of the factors that encourage village economic development to be better. Agricultural land as a natural resource is one of the factors of production that has a very large economic role for production. The results of the observations show that there is almost no critical land in all the villages that are the sample of this study. Critical land is land that is left untreated and has no economic function.

The realization of the concept of *menyama braya* as evidence of strong socio-cultural relations in each of the villages studied has great potential to increase the quantity and quality of village economic development. The implementation of the concept shown by this gotong royong activity has strengthened the realization of the goals agreed by the community in each village.

The effect of implementing the Village Fund policy on village economic development in Tabanan Regency. The effect of implementing the Village Fund policy on village economic development in this study has been proven to have a positive and significant effect. This shows that the better the implementation of the Village Fund policy, the better the economic development carried out in each village studied in this study. Access to information and benefits received related to the Village Fund stated that the majority of respondents did not differentiate between gender, ethnicity, religion and political affiliation. This means that the information and benefits of the Village Fund have been received equally by the community. According to the respondents, this condition has raised a high level of concern for participating in economic development in the village. Community participation due to the real benefits felt by the community will certainly raise the motivation of the community for the good of their village. The importance of community participation in village economic development is found in the research of Uceng (2019), Masruni (2019) and Periansyah (2020). Although this was refuted in the research, Tumbel (2017), however, from the results of this study it was found that community participation in rural economic development greatly influences the the success of economic development through the implementation of the Village Fund policy.

Based on the results of an in-depth interview with the Secretary of Antab Village, Selemadeg District, Made Budiana, who said he really felt the influence of the implementation of the Village Fund policy on economic development in his village. *“With the Village Fund, almost all of the roads in the village have been concreted or paved. In the past, in Antab Village, the Subak road was still a dirt road, so transportation for agricultural products was rather difficult, causing the price of agricultural production to become expensive. If now the ankles are able to enter the Subak road, it means that the cost for farmers has reduced, the cost for transportation. In the past, using a motorbike was expensive, if you used an ankle, you could transport more and the cost would be cheaper,”* he said.

Research conducted by Akbar (2017) regarding the Implementation of the Village Fund Policy in improving village economic development includes aspects of education, economy and health. It can be seen that the size and objective variables, especially in the fields of education and health, are on track (there has been an increase) while in the economic field it is still not working properly this is because financial resources are still lacking so that village economic development still depends on central assistance and area.

Effect of Village Fund management on village economic development in Tabanan Regency. The results of this study indicate that the management of the Village Fund has a positive and significant effect on village economic development. So it can be stated that the improvement in the management of the Village Fund will be able to increase the economic development of the village

Deviations in the management of the Village Fund in one of the villages in Tabanan Regency as published in the Bali Post.Com media show that there are still weaknesses in the implementation of the Village Fund policy set by the Government. This irregularity in the management of the Village Fund will certainly hamper economic development because the human resources who normally handle the management of the Village Fund must deal with the law so that the Village Fund management process is hampered which ultimately has an impact on the village development process. The government should pay serious attention to Village Fund management policies so that there is no gap for village officials to make deviations so that the economic development process in the village is also not hampered.

Openness of the Village Fund management implemented with transparency of information to the entire community. This transparency of information has raised public awareness to further enhance development in their village. This awareness generates a positive effect to better understand the limitations of the Village Fund. This understanding has enabled the community to develop a priority scale in the development of their village. According to Tanjung (2014:11) Transparency means providing open and honest financial information to the public based on the consideration that the community is based on the consideration that the community has the right to know openly and thoroughly the government's responsibility in managing the resources entrusted to it and its adherence to laws and regulations. invitation. Transparency is the openness of the village apparatus or management in providing information in the form of financial reports and other information to the village community as a whole. According to the results of

Prasetyo's research (2017), transparency has a significant effect on village economic development.

Accountability for the use of Village Funds based on observations can always be accepted by the community. People's thinking is very simple so that the Village Fund report is always compared with the reality of village development that has been implemented. So far, what has happened is that the community is satisfied with the management of the Village Fund. Mardiasmo (2016:20) states that Accountability is the obligation of the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are their responsibility to the principal (principal) who has the right and authority to demand such accountability. . Accountability is the attitude and behavior of the village apparatus or manager to carry out the role as an apparatus seriously and responsibly in providing performance reports on success or failure in the village development process. According to the results of Siregar's research (2020), accountability has a significant effect on village development. Accountability is a form of obligation that needs to be carried out by the Village Government, which is the actor in development administration as well as financial management for the community who are the beneficiaries.

The results of the study found that the ability of village officials to carry out their functions in financial management in several villages was known to be inadequate. This happens because some village officials have inadequate education so that management capabilities are not optimal. The government is expected to provide more frequent training to village officials. In addition to providing training on Village Fund management materials, it is necessary to include the values of character education to shape the character of village officials so that in managing Village Funds they do not make deviations that can hinder village development. As conveyed by the Chairman of the Bali Corruption Watch (BCW) Bali Putu Wirata Dwikora. The results of in-depth interviews said that it was very important to provide anti-corruption education to children from an early age. According to him, the cause of corruption is not only because of the system but the behavior or work ethic of all elements of society that must be addressed. Eliminating the culture of corruption cannot be in the short term of 10-20 years. Putu Wirata Dwikora agrees that anti-corruption character education is carried out from an early age through the education system.

*"So this is the human character. Maybe to the education system that is often discussed. What is the purpose of education, is it producing intelligent individuals with high values or for example, there are also those who prioritize character, honesty, ethics. But because all you want to achieve can be measured only the values on the paper, the score can be assessed. While honesty cannot be judged by numbers. Of course, what stands out is the score, which is in the form of numeric numbers. Honesty is rare, ethics is rare. Until whenever, if our attitude continues like this, it will take a long time to get a better score like other countries. So it is very important that character education is appropriate for all religions to be taught. Honesty, you can't cheat on other people, you have to be fair, right. That must be instilled continuously and implemented by leaders who become role models."*

The same thing was conveyed by the Head of the Indonesian Ombudsman for the Bali Representative, Umar Ibn Alkathab. He said the formation of anti-corruption characters was carried out from an early age when children were in school or in higher education so that anti-corruption materials were inserted.

*"We agree, we have to cut this culture of corruption from the start. From the roots, yes, it can be started from family, school. We hope that families can form an anti-corruption character, schools do the same. We hope that the culture of corruption is no longer a character of this nation. We also hope that it will become an elective course or a compulsory subject. Colleges or students are introduced to an anti-corruption culture. Likewise in schools, both middle and elementary schools, must be able to incorporate anti-corruption values into learning materials."*

Agreeing with Putu Wirata Dwikora, Umar Ibn Alkathab said:

*"Eliminating the culture of corruption is not easy, it takes a long time. However, with a shared commitment through the formation of an anti-corruption character, over time the culture of corruption in this country will disappear. Likewise in the management of the Village Fund, if from the top leadership to all village officials already have an anti-corruption character, the management of the Village Fund can be carried out in a transparent and accountable manner so that in the end the village development process can run well and community welfare will be achieved."*

### **The Effect of Village Characteristics, Implementation of Village Fund Policies, Village Fund Management and Village Economic Development on Community Welfare in Tabanan Regency**

The various varieties of rice that are cultivated and combined with various types of horticulture have produced superior agricultural products and have brought in income that can meet the needs of farmers. The rural communities studied in this study predominantly work in the agricultural sector. The results of the study indicate that this indicator has an effect on improving the welfare of the community. The reality found in the field shows that the income of farmers in Tabanan Regency is quite stable. This is not only the stability of the price of raw food products, but farmers diversify their business. The business diversification in question is still related to agricultural businesses. Diversification in question is the development of livestock, organic fertilizers and various processed food products.

The results of this study are also in line with what was explained by the Head of the Village Community Empowerment Service (PMD) of Tabanan Regency, Roemi Sulistyowati, who said that the livelihood of the Tabanan community was dominant in agriculture. According to Damayanti (2014) the characteristics of the population in rural areas affect the level of community welfare can be seen from the economic and social aspects as well as the average age structure is still relatively young, the potential of human resources is still relatively low and other characteristic factors that have an influence on welfare are: income or family income which when associated with the Provincial Minimum Wage (UMP), the respondent's income is high.

Socio-cultural relationships that exist in rural communities studied in this study have become strong social capital to improve community welfare. This socio-

cultural relationship is not only implemented in traditional activities or other social relations. Further implementation is also carried out in the field of work, especially in the agricultural sector. Subak as an organization formed from the socio-cultural concept of the community becomes a forum for developing community welfare, especially farmers who are dominant in the villages studied in this study.

The effect of the implementation of the Village Fund policy on the welfare of the community in Tabanan Regency. The implementation of the Village Fund policy has proven to have a positive and significant effect on the welfare of the village community. So the better the implementation of the Village Fund policy will further improve the welfare of the village community. Community involvement in preparing village development programs is recognized by village officials as the main capital to improve the welfare of rural communities. Involvement of the village community at the planning stage generally uses representatives from every existing element. The full involvement of community elements is only carried out at the time of the realization of the previously planned policies. The Village Funds that have been received are channeled in the form of assistance or services to the right targets through a policy or program. The existing policies or programs are recognized by the community as having very good idealistic concepts. Real evidence that the implementation of the Village Fund policy can improve the welfare of the community can be seen in the improvement of infrastructure development in the village which is much better after the Village Fund program. As stated by the Head of Antosari Village, Wayan Widhiarta, in an interview, he stated that since the existence of the Village Fund the impact has been extraordinary, although not perfect.

*“At least the infrastructure for agricultural roads is better and even better than district roads. District roads even have not been repaired. District roads are even more damaged here than village roads. Indirectly, waiting will affect welfare when transporting agricultural products becomes smooth, to the garden becomes smooth, of course it will improve people's welfare, although not significantly,”*

During this Covid-19 pandemic, the existence of the Village Fund is very helpful for the community, especially for tourism workers who have experienced termination of employment (PHK). According to Widhiarta, the workers who experienced layoffs returned to the village of Antosari, causing new unemployment. Considering that Antosari Village is an agricultural area, the village provides temporary jobs to young people who have lost their jobs by opening plantations or planting papayas in the Village Cash Intensive Work Program-PKTD. The results of these young people's plantations are then absorbed by the Village-Owned Enterprises (Bumdes) which then become village income so that in the end it is to improve the welfare of the community.

The effect of Village Fund management on the welfare of rural communities in Tabanan Regency. The results of this study indicate that the management of the Village Fund has a positive and significant effect on the welfare of the village community, so it can be stated that an increase in the management of the Village Fund will be able to improve the welfare of the village community. Good Village Fund management will support the economic development of rural communities.

The management of the Village Fund which is carried out professionally according to the guidelines set by the Government will launch the process of community economic development which will lead to an increase in the welfare of the community. Development is dynamic and multidimensional, development is carried out to achieve the main target, namely the welfare of the people in a country or region. According to Indradewi and Marhaeni (2016), one way to increase people's income so they can feel a decent life is through equitable economic development in each region. Development can be in the form of infrastructure facilities and infrastructure that support all existing sectors. The openness of the Village Fund management implemented with information transparency to the entire community can reduce social jealousy that is very likely to arise due to the allocation of funds to certain groups or subjects. These particular groups or subjects are elements of society that are targeted to further improve their welfare. This transparency allows the community to accept that poor families receive assistance to improve their welfare. As a result, there are several indications of welfare specifically not being maximally achieved.

The influence of village economic development on the welfare of the community in the village of Tabanan Regency The results of this study indicate that village economic development has a positive and significant effect on the welfare of rural communities, so that an increase in village economic development will be able to improve the welfare of rural communities. An increase in village economic development activities will be able to open up community employment opportunities in terms of producing or distributing goods. This will make it easier for people to earn income to meet their daily needs. With economic development activities, the unemployment rate will also decrease.

The increase in community income in all villages observed in this study shows that it is still not significant. This is recognized by people who work in the informal sector such as farmers, ranchers, traders and farm laborers. The same thing was conveyed by the Head of Pajahan Village, Pupuan District I Ketut Madi Arsana, SH. He said the community's improvement in community welfare with the village economic development supported by the Village Fund had been felt by the community but was not significant.

*"In order to improve the welfare of the community, of course, the community has also felt it, but it has not been maximized, it is still a process. Our village is also a very remote village, so we still have a lot left behind in the village, both in terms of resources, infrastructure, we still need to improve,".*

The Covid-19 pandemic has also caused the Village Fund budget in villages in Tabanan Regency to be set aside for handling the impact of the Covid-19 pandemic. In 2021, the impact of the pandemic will be felt, not only in urban communities but also in rural communities. Many workers who come from the village have to return home to become unemployed so that it becomes a burden for the village. This Village Fund Budget To help residents who have been laid off due to the pandemic, Perbekel Pajahan has launched a Village Cash Intensive Work Program (PKTD) to help people who have been laid off. The PKTD program, which is supported by the Village Fund, is considered capable of helping communities affected by the pandemic to increase family income.

## Research Findings

The morphology perceived as the area of agricultural land has an influence on the implementation of the Village Fund policy, because each village has different characteristics so that the implementation of the Village Fund policy is adjusted to the potential of each village. Like the villages in Kediri District, most of their work is in the MSME sector, the implementation of the Village Fund policy is more focused on that sector

## Conclusion and Research Implication

Village characteristics have the greatest influence on community welfare, especially the socio-cultural aspects of the village, one of which is community participation in supervising the implementation of Village Fund management to avoid deviations that can hinder the village from becoming independent. The implementation of the Village Fund policy is made simpler so as not to hamper the bureaucracy, especially in the management of the Village Fund so that the Village Fund can be realized in accordance with the targets that have been set. Village Fund management should be assisted by village assistants who have better abilities than village officials so that there are no errors in administration. Customary villages and service villages in budget management should collaborate to create a combined APBDes that is used to carry out village development programs. Village economic development will be more advanced if it has a quality leader or village head. The quality of a leader is determined by educational background, the village head should have at least a bachelor's background, it is proven that some villages led by highly educated village heads are faster independent, therefore the government should revise the minimum education requirements for village head candidates as regulated in Article 33 Law No. 6 of 2014 concerning villages and Law No. 9 of 2019 concerning regional government.

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