



# An Analysis of the Implementation of Village Fund Policy Management in Pakembinangun Village, Pakem District, Sleman Regency

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## ABSTRAK

Implementasi kebijakan dana desa adalah dana yang berasal dari APBN yang diperuntukkan bagi desa dan desa biasa yang disalurkan melalui APBD kepada kabupaten/kota untuk membiayai penyelenggaraan negara, pembangunan, dan pemberdayaan masyarakat serta bina kemasyarakatan. Dengan lahirnya Undang-Undang Nomor 6 Tahun 2014 tentang Desa, desa dipulihkan sebagai bagian dari hak masyarakat, menciptakan otonomi desa, dimana desa menyelenggarakan pemerintahan secara mandiri, oleh dan untuk rakyat. Oleh karena itu, seluruh penyelenggara negara dan pembangunan desa diharapkan mandiri, proaktif dan kooperatif. Penatausahaan keuangan desa merupakan satu kesatuan yang meliputi perencanaan, pelaksanaan, pengelolaan, pelaporan dan pengendalian pengelolaan. Jenis penelitian yang di gunakan ini adalah penelitian kualitatif deskriptif, yaitu data yang dikumpulkan berbentuk kata-kata, gambar, bukan angka-angka. Beberapa fenomena di atas menunjukkan adanya kelemahan dalam pengelolaan dan pertanggungjawaban dana desa, sehingga semakin meningkatkan tuntutan pelaksanaan pertanggungjawaban dana desa baik oleh pemerintah desa maupun masyarakat. Oleh karena itu, kajian ini dianggap penting untuk mendalami pertanggungjawaban pemerintah desa. Dalam pelaksanaan Dana Desa di Desa Pakembinangun Kecamatan Pakem Kabupaten Sleman masih terdapat beberapa permasalahan. Sebagai contoh adalah masih rendahnya penyerapan atau pengimplementasian anggaran dana desa di Desa Pakembinangun ataupun penyerapan anggaran yang tidak sesuai dengan target yang telah ditentukan.

## ABSTRACT

The implementation of the village fund policy refers to the allocation of financial resources originating from the State Budget (APBN), designated for villages and customary village entities, which are distributed through Regional Budgets (APBD) to regencies and municipalities. These funds are intended to finance governmental operations, infrastructure development, community empowerment, and sociocultural facilitation. With the enactment of Law Number 6 of 2014 concerning Villages, villages are restored as entities with community-endowed rights, thus establishing village autonomy in which governance is conducted independently, by and for the people. Consequently, all administrators and stakeholders of village development are expected to exhibit independence, proactiveness, and cooperation. The management of village finances encompasses a comprehensive system consisting of planning, implementation, administration, reporting, and financial oversight. This study adopts a descriptive qualitative approach, with data gathered in the form of narratives and visuals rather than numerical statistics. The existence of various phenomena indicates significant deficiencies in the governance and accountability mechanisms related to village fund utilization. These shortcomings have escalated the demand for improved financial responsibility, not only from village authorities but also from the local community. Accordingly, this study seeks to critically examine the accountability practices of village governments. The case of Pakembinangun Village in Pakem District, Sleman Regency, exemplifies such challenges, notably in the form of suboptimal fund absorption rates and discrepancies between budget allocations and actual expenditures.

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## 1. INTRODUCTION

Villages are recognized as autonomous legal communities grounded in ancestral traditions and customary practices ([Mudhofar, 2022](#)). However, under the stipulations of Law Number 6 of 2014 concerning Villages, the administrative recognition of villages is limited to within the boundaries of regencies ([Julianto, 2021](#)). The practice of decentralization in village governance spanning from political authority to empirical administration has revealed inherent weaknesses and unresolved issues, particularly when villages resist integration into a more centralized system of governance ([Prasetyo, 2017](#)). A notable concern in village administration is the persistent divergence from the principles of good governance, especially regarding transparency and accountability ([Diansari, 2020](#)).

The implementing regulations of Law No. 6/2014 provide a clear foundation for structuring the financial governance and accountability systems of villages, including greater flexibility in formulating village-level regulations ([Harsin, 2018](#)). A logical consequence of village autonomy is the requirement for sufficient financial resources. Village funds, as defined by Minister of Home Affairs Regulation No. 20 of 2018, are allocated from the central government's budget (APBN) and distributed through regional government budgets (APBD) to support village administration, development programs, and initiatives for community empowerment and social cohesion ([Herlina & Hermana, 2018](#)).

According to ([Fadilah et al., 2020](#)); ([Kusumawati & Muchsin, 2021](#)), once a budget has been approved by legislative bodies and related institutions, the concerned agencies are authorized to carry out public expenditures, constrained to the amounts specified therein. On the revenue side, it is expected that realized revenues meet or exceed budgeted projections. Effective implementation of budgetary policies requires rigorous oversight mechanisms ([Makalalag et al., 2017](#)). While some countries centralize such oversight through strict control measures such as requiring prior approval for large disbursements others delegate greater autonomy to departments, with the central finance ministry serving primarily as a monitoring entity. In practice, budgets are rarely executed exactly as planned; deviations can occur, resulting in unreconciled expenditure items ([Pamungkas et al., 2021](#)).

Village financial administration is conducted on a fiscal year basis, running from January 1 to December 31. It constitutes an integrated cycle that includes planning, execution, monitoring, and reporting ([Wardani & Fauzi, 2022](#)). Various observed phenomena suggest persistent shortcomings in fund management and accountability at the village level, thereby intensifying the demand for greater transparency and responsibility both from the government and from citizens. This study, therefore, is considered imperative to assess the accountability mechanisms employed by village administrations ([Mamelo et al., 2016](#)).

The research utilizes an interpretive approach, grounded in phenomenological methods, with data derived from the observations and interpretive accounts of key stakeholders namely, village officials and community members. The aim is to provide an in-depth understanding of accountability practices in the management of village finances, particularly the extent to which these practices align with the principles of social responsibility ([Faizah & Sari, 2022](#)).

The promulgation of Law No. 6 of 2014 has marked a pivotal return of villages to their rightful place within the socio-political framework as autonomous entities. As such, village governments are entrusted to operate independently, for and on behalf of their constituents ([Ilham & Lusiani, 2022](#)). Minister of Home Affairs Regulation No. 113 of 2014 Article 2(1) emphasizes that village economies must be managed in a transparent, accountable, and inclusive manner, with fiscal decisions clearly budgeted and monitored. Management of village funds involves the active role of village apparatuses including the village head, treasurer, secretary, and department heads who are, nonetheless, often underqualified in financial administration due to the lack of formal training in accounting and public finance.

This highlights the urgency of capacity-building initiatives for village fund managers ([Mamoto et al., 2018](#)).

As a critical funding mechanism, the Village Fund Program is a central government initiative that significantly contributes to local development ([Mohi et al., 2022](#)). These funds, sourced from the APBN and transferred through regional treasury accounts to village treasuries, are allocated for administrative expenditures, infrastructure, empowerment programs, and community development ([Ruru et al., 2017](#)). The use of village funds must adhere strictly to the established regulatory framework governing budgeting, disbursement, utilization, and reporting, as stipulated in Government Regulation No. 60 of 2014 ([Mohi et al., 2022](#)).

Despite the program's significance, the implementation of Village Funds in Pakembinangun Village, Pakem District, Sleman Regency, continues to encounter several challenges. These include suboptimal fund absorption and deviations from budget targets. The following table presents a summary of the village fund allocation and realization in Pakembinangun for the period 2022–2024.

## **2. RESEARCH METHOD**

This study employs a descriptive qualitative research design, wherein data are collected and presented in the form of textual narratives, verbal expressions, and visual representations, rather than numerical or statistical figures. According to Bogdan and Taylor, as cited in Moleong (2000:3), qualitative research refers to a methodological framework that produces descriptive data in the form of written or spoken words, as well as observable behaviors from individuals and communities within their natural settings. The rationale behind the use of this methodological approach is to enable the researchers to explore, interpret, and understand deeply rooted social realities and the meaning behind stakeholders' experiences, particularly in relation to the practices of financial accountability within village governance. This qualitative orientation allows for an in-depth and nuanced interpretation of the complexities surrounding the management and implementation of village funds, as well as the behavioral dynamics of village officials and community members.

Data in this study were gathered through a range of interpretive techniques including participant observation, semi-structured interviews, documentation analysis, and phenomenological interpretation of social interactions and decision-making processes. The primary informants in this research include key stakeholders such as village heads, village apparatuses, representatives of the Village Consultative Body (BPD), and community members actively engaged or affected by the implementation of the Village Fund. The interpretive paradigm adopted in this research is aimed at capturing the lived experiences, perceptions, and social constructions of those involved in village-level financial governance. This includes understanding not only how policies are executed but also how they are negotiated, resisted, or reshaped in practice. Furthermore, this methodological framework acknowledges the situated nature of knowledge and the importance of context, thereby allowing the researchers to investigate how power dynamics, institutional structures, and cultural values shape the implementation and accountability mechanisms of village fund management. The phenomenological lens used in this study emphasizes meaning making from the standpoint of the participants, providing an emic (insider) perspective that complements the normative expectations outlined in legal and policy frameworks

## **3. RESULT AND DISCUSSION**

This study seeks to critically examine the mechanisms of accountability in the management of village funds, as undertaken by the local government of Pakembinangun Village ([Wardani & Fauzi, 2022](#)). The primary objective of such financial governance is to

provide strategic direction for achieving the intended goals of public policy ([Mudhofar, 2022](#)); ([Julianto, 2021](#)). The degree of accountability in managing village funds significantly determines the success or failure of policy implementation, both in terms of process and outcome ([Makalalag et al., 2017](#)). Within the process-based perspective, a program is deemed successful if its implementation adheres to the prescribed guidelines and operational standards, including methods of execution, implementing agencies, targeted beneficiaries, and expected outcomes ([Makalalag et al., 2017](#)); ([Kusumawati & Muchsin, 2021](#)).

The policy on village fund management is a state-initiated directive, yet its implementation is largely delegated to the local communities. Procedurally, the prioritization of fund allocation is determined through village deliberations (*musyawarah desa*). In Pakembinangun Village, although the policy is partially implemented, it is evident that there is a disproportionate emphasis on physical infrastructure development, while programs focused on community empowerment are notably underprioritized. This is substantiated by the fund allocation reports, which highlight substantial investment in construction projects such as irrigation channels, 3R Waste Processing Sites (TPS 3R), and dam gate renovations.

### **Irrigation Infrastructure Development**

The village has utilized its financial resources for the construction of an irrigation channel spanning 162 meters, funded with a village fund allocation of IDR 25,084,000 in 2022. The stated purpose of this infrastructure project is to enhance agricultural productivity by optimizing soil moisture, thereby ensuring favorable conditions for crop cultivation. Community testimonies indicate that such infrastructure plays a pivotal role in preventing crop failure and boosting local livelihoods. The village head confirmed that this project is part of a broader strategic commitment to improving the well-being and economic resilience of rural farmers ([Diansari, 2020](#)); ([Harsin, 2018](#)).

### **Construction of TPS 3R (Reduce, Reuse, Recycle Waste Site)**

In alignment with environmental sustainability objectives, the village government allocated IDR 328,162,000 in 2022 for the development of two 3R Waste Processing Units. These facilities serve not only as waste management infrastructure but also as platforms for community empowerment through recycling-based micro-enterprises. According to the village head, this initiative is designed to foster environmental cleanliness, economic revitalization, and community participation.

### **Rehabilitation of the Dam Gate**

A further implementation of the village fund policy involved the rehabilitation of a damaged dam gate, which is crucial for regulating water flow in agricultural irrigation and flood control. This project reflects the village government's responsiveness to infrastructural deterioration and its impact on agricultural activities. Community statements affirm the strategic importance of this facility for safeguarding crop yield and mitigating risks associated with excessive rainfall.

### **Gaps in Participatory Governance**

Despite the visible progress in infrastructure development, the policy implementation process has revealed notable deficiencies in participatory governance. Decision-making concerning the prioritization and allocation of village funds has been largely monopolized by the village head and select administrative personnel, without meaningful involvement of community representatives. This violates the provisions of Ministerial Regulation No. 16 of 2019 Article 10(1), which mandates that village deliberations must involve the village

government, the Village Consultative Body (BPD), and community elements such as traditional, religious, and educational leaders.

Testimonies from community figures underscore the lack of transparency and inclusive dialogue in determining the direction of fund allocation. Although information dissemination is conducted through banners and the official village website, these methods fall short of fulfilling the substantive requirements of participatory planning. The absence of direct representation from marginalized or grassroots groups undermines the legitimacy and social accountability of the policy process.

### **Evaluation of Implementation Indicators**

Based on the theoretical framework proposed by Edward III and further supported by Grindel, this study evaluates the implementation of village fund policy in Pakembinangun using four core indicators: communication, resources, disposition, and bureaucratic structure:

#### **1. Communication**

While there is a degree of clarity in policy dissemination via public banners and online platforms, communication remains unidirectional and fails to engage stakeholders in deliberative processes. The lack of consultation with community leaders limits the effectiveness of collective decision-making.

#### **2. Resources**

Although physical facilities are available and supportive, human resource capacity remains inadequate. Village officials, particularly in administrative and financial reporting roles, exhibit delays and inefficiencies that hinder timely execution of programs.

#### **3. Disposition**

The behavior and attitudes of village officials toward service delivery have been largely positive, with community feedback indicating satisfactory performance in public interactions and document processing. Nonetheless, passive attitudes toward inclusive governance remain a concern.

#### **4. Bureaucratic Structure**

The village possesses a formalized bureaucratic structure with defined roles and responsibilities, which facilitates administrative efficiency. However, the centralization of authority in financial decisions and the minimal involvement of non-state actors reveal gaps in institutional pluralism.

### **4. CONCLUSION**

Based on the preceding analysis and empirical findings, it may be inferred that the accountability apparatus governing the management of village funds in Pakembinangun Village, Pakem District, Sleman Regency, exhibits only partial congruence with the normative expectations outlined in prevailing statutory frameworks. This partial conformity is most evidently manifested in the disproportionate allocation of resources toward infrastructural undertakings, to the relative neglect of community empowerment initiatives thereby reflecting a technocratic bias in fiscal prioritization. Moreover, the procedural architecture intended to facilitate participatory governance, particularly through *musyawarah desa* (village deliberations), has not materialized in its intended democratic form; rather, it has been largely appropriated by an insular cohort comprising the village head, selected administrative officials, and members of the Village Consultative Body (BPD), with scant or negligible engagement of the broader community.

Such procedural exclusion not only subverts the foundational ethos of inclusive governance but also stands in direct contravention of Ministerial Regulation No. 16 of 2019, which mandates the integration of diverse community actors ranging from cultural and religious leaders to educational stakeholders into village-level policy formulation. An

evaluative synthesis of core policy implementation variables further underscores these systemic deficiencies: communication mechanisms, while moderately transparent via passive information dissemination (e.g., banners and digital platforms), remain substantively inadequate in fostering reciprocal dialogue and participatory decision-making; resource availability, although sufficient in terms of physical infrastructure and fiscal inflows, is critically hampered by the qualitative limitations of human capital, evidenced by inefficiencies in reporting and administrative responsiveness; the disposition of village officials is commendably professional in operational service delivery, yet insufficiently aligned with the normative ideals of deliberative inclusion; and although a bureaucratic structure is formally institutionalized and functionally delineated, the persistent centralization of authority and absence of horizontal integration with grassroots constituents attenuate the democratic legitimacy and long-term viability of the governance model. In summation, while considerable progress has been achieved in the deployment of village funds for tangible development outputs, the realization of a holistic, accountable, and community-responsive governance paradigm will remain elusive without a decisive shift toward inclusive participation, capacity augmentation in public administration, and the institutionalization of dialogic, community-centered fiscal governance.

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