
**EVALUATION OF ALLOCATION OF VILLAGE FUNDS IN IMPROVING
COMMUNITY DEVELOPMENT AND EMPOWERMENT**

**(Case Study in Muke Village, Amabi District, East Oefeto, East Nusa
Tenggara)**

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Abstract

The purpose of this study was to evaluate the implementation of the Village Fund Allocation in Muke Village, Amabi Oefeto Timur District, East Nusa Tenggara in terms of context, input, process, and product and the level of the Village Fund Allocation management category. The sample consisted of 13 village officials and 20 community members. The sampling technique uses purposive sampling. The analysis uses the Glickman quadrant, where quantitative data from the questionnaire in the form of numbers are analyzed into T scores. The results of the analysis show that the implementation of ADD in the research village is in Quadrant II, which means it is quite effective.

Keywords: ADD, Muke Village, Glickman, Quadrant II

Background

The village as a government that is in direct contact with the community is the main focus in government development, this is because most of Indonesia's territory is in rural areas. According to Mas'ud Said in Ali (2007), although the village is the lowest unit in the government system in Indonesia, the role, function and contribution that is expected to it occupies the most vital position both in terms of state administration, especially socially.

In an effort to place the vital position of the village, Law No. 6 of 2014 concerning Villages was issued which develops new paradigms and concepts of village governance policies nationally. This Village Law no longer places the village as the background of Indonesia, but the front page of Indonesia. The Village Law also develops the principle of diversity, prioritizing the principle of village recognition and subsidiarity. In addition, the Village Law also raises the rights and sovereignty of villages which have been marginalized because they are placed in a sub-national position. In fact, the village is essentially a national entity that forms the Unitary State of the Republic of Indonesia (NKRI).

As a follow-up, Law Number 6 of 2014 mandates that villages be given sources of income, including the Village Fund Allocation, which is the share of balancing funds received by districts/cities outside of DAK (DAU and DBH) of 10%. According to Wahyuddin (2016), with the Village Fund Allocation (ADD), villages have the opportunity to autonomously finance village government, development, and social activities. With the enactment of Government Regulation Number 43 of 2014 concerning Implementing Regulations of Law Number 6 of 2014 concerning Villages, the source of village income is increasingly clear. Funds received by the village from the district government no longer receive financial assistance but are a balancing fund that is realized through the allocation of village funds (ADD). The funds obtained by the village are no longer because of the "benevolence" of the district government but are the rights of the village. In short, there have been efforts to implement fiscal decentralization to villages.

The concept of Village Fund Allocation actually started from a critique and reflection on the village assistance model provided by the central government along with the village development agenda since 1969. In designing central and regional financial transfers, the New Order was apparently still continuing the pattern used by the old order. Various types of financial transfers to these villages include Village Assistance (Bandes), Village Development Funds (Bangdes), and Inpres Disadvantaged Villages (IDT) (Sidik 2002:8). During the New Order era, village development was substantially carried out uniformly (uniformity) by the central government. Village development programs are more top-down. In the reform era, village development was substantially more likely to be left to the village itself. Meanwhile, the central government and local governments tend to take positions and roles as facilitators, providing financial assistance, guidance and supervision. Based on article 1 of the Regulation of the Minister of Home Affairs Number 113 of 2014 concerning Village Financial Management states that "ADD is a fund given to villages originating from the central and regional government financial balance funds received by districts/cities after deducting the Special Allocation Fund". development comes from bottom-up ADD and a combination of bottom-up and top-down.

Table 1 shows ADD is a significant component of village income. In general, most or more than 95% of village income comes from central government transfers, while Village PAD is less than 5%. Among transfer funds, Village Funds and Village Fund Allocations have a large contribution to transfer income. The Village Fund is a central government program for the implementation of development and empowerment of rural communities. In 2017, the Village Fund contributed 57.42 percent and decreased to 56.60 percent in 2018. Meanwhile, the ADD contribution increased from 39.54 percent to 30.90 percent.

Table 1 Realization of Village Government Revenues and Expenditures throughout Indonesia in 2017-2018 (thousands of rupiah)

| Details | Year 2017 | Year 2018 |
|--|-----------------|--------------------|
| 1. Village Original Income | 3.097.424.017 | 3.710.574.314 |
| 2. Transfer Income | 96.651.289.390 | 98.580.851.840 |
| - Village Fund | 57.560788 555 | 58.173.908.776 |
| - Tax Profit Sharing and Retribution County/City | 2.465.746.015 | 2.975.629.322 |
| - Allocation of village funds | 30.507.062.177 | 31.759.822.305 |
| - Financial Aid | 61.169.643 | 56.491.437 |
| 3. Other income | 491.581.564 | 496.898.528 |
| Amount | 100.240.294 971 | 102. 788. 324. 682 |

Source: BPS, 2019

Like other provinces in Indonesia, the village income of East Nusa Tenggara Province still relies on transfer funds, in fact the percentage is more than 98%. As shown in Table 2, the largest component of transfer funds came from village funds and ADD. It's just that the percentage of village funds increased, while the percentage of ADD decreased although it was still relatively large. Images at the provincial level are reflected in the districts/cities within them.

Table 2 Realization of Village Government Revenues and Expenditures throughout East Nusa Tenggara Province in 2017-2018 (thousands of rupiah)

| Details | Year 2017 | Year 2018 |
|--|---------------|------------------|
| 1. Village Original Income | 30.120.800 | 23. 854. 510 |
| 2. Transfer Income | 3.502.078.132 | 3. 446. 589. 608 |
| - Village Fund | 2.365.156.276 | 2. 382. 195. 952 |
| - Tax Profit Sharing and Retribution County/City | 20.111.575 | 28. 775. 265 |
| - Allocation of village funds | 1.104.503.764 | 1. 033. 782. 528 |
| - Financial Aid | 12.306.517 | 1.835. 863 |
| 3. Other Income | 11.187.373 | 3. 271. 781 |
| Amount | 3.543.386.306 | 3. 473. 715. 899 |

Source: BPS, 2019

One of the districts that is interesting to observe is Kupang Regency. This district is one of the districts in the province of NTT that received ADD disbursement. BPS data (2019) shows that from 2016 to 2018, the amount of ADD has decreased from year to year. In 2016 ADD funds amounted to Rp. 71.29 billion, in 2017 it fell to Rp. 68.34 billion, and in 2018 it fell again to Rp. 66.81 billion. Although there is already a Regent of Kupang Regulation Number: 7 of 2015 concerning Procedures Allocation and Determination of the Amount of Village Fund Allocation in Kupang Regency for the 2015 Fiscal Year, however, based on research observations on the implementation of the ADD program in the district, there are still many problems including the delay in the distribution of village funds due to cumbersome bureaucracy, ambiguous management's interpretation of the regulations of relevant ministries and institutions, and the not yet optimal socialization of the Village Law, especially the policy points for the use of village funds for village officials, and the lack of skilled personnel.

Departing from the problem of ADD management in Kupang Regency in particular, researchers are interested in evaluating ADD management related to its role in increasing development and empowering village communities. Given the wide reach of ADD recipient villages in Kupang Regency, researchers will focus on Muke Village, Amabi Oefeto Timur District, with the first consideration, that the village is still within the reach of researchers in terms of time, financial, and manpower resources. Second, the village apparatus is currently active in various community empowerment activities, both physical and non-physical.

So far, there have been various studies focusing on ADD with quite varied topics and methods. Karimah et.al (2014) used a qualitative method with a descriptive approach in their research on ADD management with a study in Deket Kulon Village, Deket District, Lamongan Regency. Sari et.al (2015) used the same method in analyzing ADD management at the Ngasem Village Government Office, Ngasem District, Kediri Regency. Wahyudin (2016) with qualitative research describes thoroughly (holistically) in analyzing the phenomenon of the implementation of village fund allocation (ADD) carried out in villages in Ako Village, Pasangkayu District, North Mamuju Regency. Nasar (2016) descriptively describes the village fund allocation program (ADD) in economic development in Marawola District, Sigi Regency. In contrast to other studies, this study will evaluate the management of ADD using the CIPP (Context, Input, Process, Product) evaluation model. The CIPP model is used to evaluate programs with various components of effectiveness in achieving ADD goals and objectives.

Research Methods

1. Research Location and Time

This research is located in Muke Village, Amabi Oefeto Timur District, Kupang Regency, East Nusa Tenggara Province. The research time starting from the data collection stage until the preparation of the report was carried out from May 2020 to December 2020. The selection of the research location was carried out intentionally on the grounds that the Muke Village Government had been active in implementing the ADD program and the village was still within the reach of researchers both in terms of financial time resources, and power.

2. Types of research

The type of research is quantitative research with a cross sectional approach, namely evaluating the implementation of the ADD program in Muke Village, Amabi Oefeto Timur District, Kupang Regency, East Nusa Tenggara Province. The evaluation was carried out at the same time, meaning that each research subject was observed only 1 (one) time. This type of research is evaluation research.

3. Population and Sample

The target population of this research is ADD managers and beneficiary communities in Muke Village. The exact number of the population cannot be known, for this 33 respondents will be taken as samples. This amount is sufficient for the minimum statistical requirements stated by Walpole (1992), which is the minimum sample size that can be used as a research design with a minimum of 30 respondents. The respondents who were sampled were village officials and community members who were really actively involved in the management of ADD in Muke Village. The sampling technique used was purposive sampling. Based on the key person information, 13 people were taken from elements of the village apparatus, which consisted of village staff, head of affairs, head of hamlet, head of RW, and head of RT; while from the community as many as 20 people.

4. Data collection technique

Collecting valid and accurate data and information, the main data collection (to obtain primary data) the researchers gave direct questionnaires to respondents who were competent in the management of ADD, and recorded events and information from respondents which were then used as material for writing research reports. Respondents who are competent in the management of ADD are people who have the knowledge to dig up information and have the ability to carry out a job or task based on skills and work knowledge in accordance with their respective fields.

5. Research Instruments

a. Questionnaire Instrument (Questionnaire)

The instrument used in the study was a questionnaire. The questionnaire is a form of data collection instrument that is very flexible and relatively easy to use. The data obtained through the use of questionnaires are data that we categorize as factual data. The research questionnaire was made by the researcher by referring to the CIPP model guidelines and supporting references consisting of components including context, input, process, and product both to evaluate village officials and the community.

The context component is to evaluate program relevance indicators, program related policies, program objectives according to needs, timeliness of program implementation, and adequacy of program funds. input components to evaluate organizational indicators and program implementation management, availability of human resources, availability of implementation guidelines, criteria for types of activities, criteria for location of activities, socialization of activities, and community participation. The process component is to evaluate the indicators of the planning process, implementation process, administration process, reporting process, and accountability process. The product component evaluates indicators of implementation

empowerment, environmental empowerment, human resource empowerment, production economic empowerment, and market economic empowerment.

To evaluate the four components, alternative answers use a Likert scale (likert scale). The Likert scale is a research scale used to measure attitudes and opinions. With this Likert scale, respondents are asked to complete a questionnaire that requires them to indicate their level of agreement with a series of questions. The questions or statements used in this study are usually referred to as research variables and are specifically determined by the researcher. Alternative answers are "strongly disagree (score 1)"; "disagree (score 2)"; "neutral (score 3)"; "agree (score 4)"; "strongly agree (score 5)".

Broadly speaking, the grid of instruments and respondents is as shown in the table below.

Table 3. Village Fund Allocation Evaluation Questionnaire

| Component | Indicator | Informant/Source | Number of Questions |
|----------------|---|--|---------------------|
| <i>Contex</i> | <ol style="list-style-type: none"> 1. Program relevance 2. Program related policies 3. Appropriate program objectives with need 4. Timeliness of Program Implementation 5. Adequacy of program funds | Village officials, community leaders, entrepreneurs and community beneficiaries of village fund allocation | 5 |
| <i>Input</i> | <ol style="list-style-type: none"> 1. Program Implementation Organization and Management 2. Availability SDM 3. Availability of Implementation Guide 4. Activity Type Criteria 5. Activity Location Criteria 6. Socialization of Activities 7. Community Participation | Village officials, community leaders, entrepreneurs and community beneficiaries of village fund allocation | 7 |
| <i>Process</i> | <ol style="list-style-type: none"> 1. Planning Process 2. Implementation Process 3. Administration Process 4. Reporting Process 5. Process Accountability | Village officials, community leaders, entrepreneurs and community beneficiaries of village fund allocation | 5 |
| <i>Product</i> | <ol style="list-style-type: none"> 1. Implementation Empowerment 2. Environmental Empowerment 3. Empowerment SDM 4. Production Economic Empowerment 5. Empowerment of the Market Economy | Village officials, community leaders, entrepreneurs and community beneficiaries of village fund allocation | 5 |
| Amount | | | 22 |

Source: Kupang Regent Regulation Number 7 of 2015: with adjustment

b. Instrument Validity and Reliability Test

The instruments used in the study were first tested to obtain instruments that have validity and reliability in accordance with the provisions. An instrument is said to be valid if the instrument can be used to measure what should be measured (Sugiyono, 2015: 173) Reliability refers to an understanding that an instrument is reliable enough to be used as a data collection tool because the instrument is good. (Arikunto, 2013: 221).

The validity test method used in this study is the Pearson correlation method. The formula used is:

$$r = \frac{N \sum XY - (\sum X) (\sum Y)}{\sqrt{[N \sum X^2 - (\sum X)^2] [N \sum Y^2 - (\sum Y)^2]}}$$

Where: r = Pearson correlation value/validity value of the i-th item

N = number of samples

X = score of the i-th question item

Y = total score of all corrected items

The result is declared valid, if r count r table and is declared invalid, if r count < r table.

The reliability test was carried out using the Cronbach Alpha formula. The formula for calculating the Cronbach Alpha reliability coefficient is as follows:

$$r_{11} = \left(\frac{k}{(k - 1)} \right) \left(1 - \frac{\sum \sigma_b^2}{\sigma_t^2} \right)$$

Where: r_{11} = instrument reliability

K = number of questions

$\sum \sigma_b^2$ = number of item variances

σ_t^2 = total variance

The limit of the level of reliability with the Cronbach Alpha method is 0.6. Reliability less than 0.6 is not good, 0.7 is acceptable, and above 0.8 is good.

6. Data Analysis Techniques

To determine the level of ADD management category in Muke Village, Amabi Oefeto Timur District, East Nusa Tenggara, an analysis of context, input, process, and product variables was

analyzed through Glickman quadrant analysis, where quantitative data from questionnaires in the form of numbers were analyzed into T scores. T score is a standard value where the mean is 50 and the standard deviation is multiplied by 10. To determine the T score, each data is multiplied by 10, then added by 50.

The formula used to calculate the T score is (Nana Sujana and Ibrahim, 2012):

$$T = 10z + 50$$

Where z is calculated using the formula

$$z = \frac{x - \bar{x}}{\sigma}$$

Information:

z = standard value z score

x = measurement result score

\bar{x} = average measurement result

σ = standard deviation

The results of the scores on each aspect are positive and negative using the T score. If T score > 50 is positive or high (+), while T 50 is negative or low (-). Quadrant analysis used can describe several positions of program implementation effectiveness. As shown in Figure 1, quadrant I shows that the program implementation is classified as very effective. On the other hand, quadrant IV is classified as very less effective program implementation. Quadrant II shows effective program implementation, while quadrant III shows less effective program implementation.

| | |
|---|--|
| <p>II</p> <p>K I P P</p> <p>+ + + -</p> <p>+ + - +</p> <p>+ - + +</p> <p>- + + +</p> <p>(Effective enough)</p> | <p>I</p> <p>K I P P</p> <p>+ + + +</p> <p>(Very effective)</p> |
| <p>IV</p> <p>K I P P</p> <p>- - - -</p> <p>(Very Ineffective)</p> | <p>III</p> <p>K I P P</p> <p>+ + - -</p> <p>+ - - +</p> <p>- - + +</p> <p>- + - +</p> <p>+ - + -</p> <p>- + + -</p> <p>+ - - -</p> <p>- + - -</p> <p>- - + -</p> <p>- - - +</p> <p>(Less effective)</p> |

Figure 1. Evaluation of ADD Management Policy in Muke Village adapted from Glickman Theory

Information:

K = Context

I = Input

P = Process

P = Product

Furthermore, to determine the level of readiness of the Village Government in managing ADD, this study uses index analysis. The index is a number that compares one number with another number that contains certain characteristics. The index value is multiplied by 100 to make it simpler and easier for readers to understand. The higher the index number, the higher the readiness of the Village Government in managing village funds. The level of readiness of the Village Government in managing village funds can be categorized into five, the range of categories can be seen below:

Table. 4 Categories of Village Government Readiness Levels

| No | Index value | Category |
|----|-------------|--------------|
| 1 | 81 - 100 | Very ready |
| 2 | 66 - 80 | Ready |
| 3 | 56 - 65 | Pretty Ready |
| 4 | 41 - 55 | Not ready |
| 5 | < 40 | Not ready |

Source: LIPI-UNESCO/ISDR, 2006

The index of each parameter at the financial management stage is not weighed, meaning that all parameters have the same weight. Determination of the index value for each parameter is calculated based on the formula:

$$\text{Index} = \frac{\text{total real score parameter}}{\text{parameter maximum score}} \times 100$$

The maximum score of the parameter is obtained from the number of statements in the parameter, while the total real score of the parameter is obtained from the sum of the real scores of all statements in the parameter concerned.

Results and Discussion

1. Description of Research Area

Muke Village is located in East Amabi Oefeto District, Kupang Regency, East Nusa Tenggara Province. Kupang Regency is one of 22 districts/cities in East Nusa Tenggara Province, while Amabi Oefeto Timur District is one of 24 sub-districts in Kupang Regency. The distance from Muke Village to the District Capital is 5 Km and to the Regency Capital as far as 45 Km. The northern boundary of the East Amabi Oefeto District is Fatuleu and Takari District, the southern boundary is East Amarasi District, the eastern boundary is South Central Timor District, and on the west is Amabi Oefeto District. This can be seen in Figure 2 below.



Figure 1. Amabi Oefeto District, Kupang Regency

Like Amabi Oefeto Timur District, Muke Village has a tropical climate with almost part of it consisting of mountains and part of grassland, palm trees and gewang. The condition of the land surface in Muke Village is 15° to 25° with a height of 368 m above sea level. The prominent fauna are large livestock: cattle, buffalo, and horses, small livestock: goats, sheep, and pigs, and poultry.

Muke Village is one of 10 villages in Amabi Oefeto Timur District, with an area of 29.34 Km² or 12.39% of the total area of the sub-district, divided into 4 hamlets, 6 RW, and 14 RT. The total population in 2018 was 1608 people or 10.78% of the total population of the sub-district. Divided into 402 families. The population density level of 55 people per Km² is the second lowest among 10 villages in East Oefeto District. The sex ratio is 86.2, which means that there are more men than women. Most of the adult population work as farmers, and only a small proportion are self-employed, civil servants, and private employees. Judging from their religion, the majority of the population adheres to the Protestant Christian sect.

2. Data Validitas dan Realibitas

The validity test in this study was conducted on a questionnaire with the CIPP model which is a closed question with a score between 1 – 5 (likert). If $r \text{ count} > r_{\text{table}}$, the questions in the questionnaire are declared valid. On the other hand, if $r \text{ count} < r_{\text{table}}$, the questions in the questionnaire are declared invalid. In this study, the value of r_{table} at a significant level of 0.05 and the amount of data (n) = 33, then obtained an r_{table} of 0.34. All question items from the evaluation context, input evaluation, process evaluation, and product evaluation show that $r \text{ count}$ is greater than r_{table} . So the results show that all the questions in the questionnaire can be said to be valid and can be used in this study.

Reliability test was conducted to obtain the level of accuracy (reliability or constancy) of the instrument used. This reliability test uses Cronbach Alpha with the help of the SPSS version 24 program. To state the reliability of the instrument, an interpretation of the correlation coefficient is used, which is said to be a reliable instrument, if $\text{Alpha} > 0.600$ or $\text{Alpha} = 0.600$, which is included in the high and sufficient category. Context evaluation, input evaluation, process evaluation, and product evaluation each have a Cronbach's Alpha value of more than 0.60 so it can be said that all questions in the CIPP instrument are reliable.

3. Analysis

The results of data analysis for the overall score of context, input, process, and product variables with a T-score can be seen in Table 4.9. This table shows that the context aspect is positive (+), the input aspect is negative (-), the process aspect is positive (+), the product aspect is positive (+) and if entered in the CIPP formula = +---. It can be said that the effectiveness of the implementation of the ADD program in Muke Village is categorized as quite effective. If these categories are included in the Glickman model, then the implementation of ADD programs in Muke Village is in quadrant II.

Table 5. Results of Evaluation Analysis of the Muke Village ADD Program Using Glickman Quadrant

| No | Aspect | Frequency | | | | Results | Description/Position (CIPP) in the Glickman Quadrant |
|----|---------|-----------------|----------------------|----------------|----------------------|---------|--|
| | | f (-) Absolut e | f (-) relatively (%) | f (+) Absolute | f (+) relatively (%) | | |
| 1. | Context | 15 | 45,45 | 18 | 54,55 | + | +++ |
| 2. | Input | 17 | 51,52 | 16 | 48,48 | - | Quadrant II Position: Effective enough |
| 3. | Process | 15 | 45,45 | 18 | 54,55 | + | |
| 4. | Product | 14 | 42,42 | 19 | 57,58 | + | |

Source: Processed respondent data, 2020

4. Discussion

In general, the implementation of the Village Fund Allocation (ADD) in Muke Village has been going well, both in terms of context, input, process, and product. If studied further, based on the aspect of the ADD context in Muke Village, the implementation of ADD in the village shows that there is a conformity with the wishes of the residents with village government policies. This can happen because ADD budgeting is carried out after the results of the village deliberations are approved by all relevant parties in the village, so that a Fund Utilization Plan (RPD) can be drawn up for one year running. The RPD contains the use of ADD funds for community empowerment and village government operations such as office operations and the Village Consultative Body, and paying the monthly salaries of village officials. However, there are several obstacles including the inaccuracy of implementation time. Some respondents stated that the timing of ADD implementation was often not appropriate. Based on information from the village head, the time for ADD disbursement was quite a long process, starting from a letter of request for disbursement of funds, a report on assets from the previous year, the APBDes for the current year, checking for administrative completeness, and if it was incomplete, it was returned. ADD cannot be disbursed once, but must be disbursed when the programs to be financed by the village fund allocation are about to be implemented.

In terms of input, the ADD program in Muke Village is quite effective. This can be seen from the majority of respondents stating their agreement on the input aspects being evaluated, including the existence of an implementing organization and guidelines for the implementation of the ADD program. Activities sourced from ADD are carried out by the TPK (Activity Implementing Team), with the principle of being transparent and accountable to the community because from the planning, implementation to accountability processes it always involves elements of the community including the Village Consultative Body, Village Community Consultative Institutions, and community leaders. The composition of the Village TPK members consists of: elements of village apparatus, elements of village community institutions; and elements of society. In carrying out the activities, the Village Implementation Team reports to the District Implementation Team and then to the District Implementation Team. In addition, there is a Technical Instructions Format for ADD Management, which consists of a recapitulation of progress reports on the implementation of ADD activities, progress reports on the

implementation of ADD activities, and the Plan for the Use of Funds (RPD). The existence of these technical guidelines helps implementers of activities carry out their duties properly. However, there are several problems related to Muke Village ADD input, namely the quality of the Village TPK by some respondents is inadequate, this is because most educated people in Muke Village migrate to big cities, so finding educated citizens is very difficult. In addition, some respondents considered the lack of socialization of the implementation of the ADD program. This is because some villagers are more concerned with carrying out their daily activities, namely farming. For government affairs, budgeting is considered the work of smart people, only village leaders.

In terms of the process aspect of the ADD program in Muke Village, it is classified as very effective. It can be seen that the dominant answers agree and strongly agree on the five aspects of the evaluation of the ADD activity process. The biggest mode in the planning process, this process begins with a village meeting, which is then carried out by the Village Musrenbang, various proposals are evaluated and then determined as the Village RKP (Village Government Work Plan) for the current year. The seriousness of the Muke Village Government can be seen from the planning of ADD activities, implementation of administration, reporting, and accountability. An orderly and neat administration can be seen from the progress reports on the implementation of ADD activities, progress reports on the implementation of ADD activities, the Fund Use Plan (RPD), all of which are prerequisite documents for obtaining ADD from the central government. ADD reporting in Muke Village by making an SPJ report to the District with approval and passing through the District. The report contains a list of planning programs or activities financed by ADD to evidence of documentation and anything related to programs financed by ADD. With this report, it will make it easier to evaluate the implementation of programs or activities financed by ADD.

In the product aspect, the ADD program in Muke Village is classified as very effective. It can be seen that the dominant answers agree and strongly agree on the seven aspects of product evaluation of ADD activities. However, the impact is very varied, the impact felt by respondents is on the performance of village officials such as improving village government services, improving village management capabilities, and village human resource capabilities. This is in line with the purpose of ADD, namely to obtain budget certainty for village government operational expenditures and increase the capacity of community institutions in the village in planning, implementing and controlling development and participation in accordance with their potential. The village is designated for the field of village administration, which is prioritized to finance fixed income and allowances for village officials, operational administration of village government, procurement of village facilities and infrastructure and other supporting activities. In practice, the Muke Village Government implements these regulations, in 2020 the amount of ADD for Muke Village is Rp. 390,248,097.00; earmarked for fixed income for village heads and apparatus, village office operations and village treasurer allowances, BPD Operations (Village Consultative Body).

The results of this study are different from Hutami's (2017) research in Abbatireng Village, Gilireng District, Wajo Regency. The results of the research show that the reporting process and ADD accountability are experiencing delays, for the ADD Usage Realization Reporting process has not been in accordance with the predetermined schedule, causing delays in disbursing Funds

for the next stage. Likewise with accountability for the use of ADD so that the community cannot evaluate the work of the village government and accountability to local governments is not carried out in a timely manner. While the research of Wida et al. (2017) in Rogojampi Subdistrict, Banyuwangi Regency, are almost similar to the results in Muke Village. In these villages the planning and implementation stages have been in accordance with applicable procedures and the management has been carried out in an accountable and transparent manner. However, the supervision stage is still not going well due to the lack of transparency to the community. Meanwhile, the accountability stage has not gone well because the Human Resources of the implementing team in making administrative reports are still lacking, so there is a need for more guidance and supervision from the local government.

Conclusions and Suggestions

Based on the results of research and discussion, it can be concluded that the Allocation of Village Funds in Muke Village, Amabi Oefeto East Nusa Tenggara Timur, seen from the CIPP context (context, input, process, and product) is in Quadrant II position which means it is quite effective. In the context aspect, the implementation of ADD in the village shows that there is a conformity between the wishes of the residents and the policies of the village government. In terms of input, the ADD program in Muke Village is quite effective. This can be seen from the majority of respondents stating their agreement on the input aspects being evaluated, including the existence of an implementing organization and guidance for the implementation of the ADD program. In terms of the process aspect of the ADD program in Muke Village, it is classified as very effective. It can be seen that the dominant answers agree and strongly agree on the five aspects of the evaluation of the ADD activity process. The biggest mode in the planning process. In the product aspect, the ADD program in Muke Village is classified as very effective. It can be seen that the dominant answers agree and strongly agree on the product evaluation aspect of ADD activities.

In connection with the above findings, the suggestion in the research is that the ADD program in Muke Village, Amabi Oefeto Timur District, East Nusa Tenggara should be maintained, even the funds need to be increased, because it has a positive impact on the welfare of the villagers. For this purpose, the Muke Village apparatus must really understand and comply with regulations at the central, provincial, district, and sub-district levels related to ADD management so that ADD funds are timely and in larger amounts. For other researchers who want to research ADD in Muke Village, it is better to use a qualitative approach, so that they can better understand the phenomenon of the social reality of Muke Village with the presence of ADD in more depth both from the side of the apparatus and the people of Muke Village.

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