

THE IMPLEMENTATION OF VILLAGE FUND ALLOCATION POLICY IN HUMAN RESOURCE DEVELOPMENT (A CASE STUDY IN RAMBONG VILLAGE, MEREUDU SUBDISTRICT, PIDIE JAYA REGENCY)

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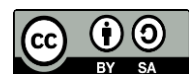
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Abstract

A village or gampong is a traditional community with legal status that has the authority to regulate and manage its own affairs. The government provides development support through the Village Fund Allocation programme to improve the welfare of the community. The Village Fund Allocation plays a vital role, particularly in supporting human resource development at the village level. The success of the Village Fund Allocation depends heavily on planning capabilities, implementation and participation in community monitoring. The research method used was qualitative, employing a descriptive approach. This study aims to examine the implementation of the Village Fund Allocation policy in human resource development in Rambong Village, Meureudu Sub-district, Pidie Jaya Regency, as well as to identify the factors that support and hinder the implementation of the policy. The research methods employed include observation, interviews and documentation. The data analysis techniques employed included data reduction, data presentation and drawing of conclusions. The research findings indicate that the funds for Gampong Rambong originate from the central government's Village Fund Allocation and the local government's Gampong Fund Allocation. The Gampong Fund Allocation is used for programmes and activities relating to the administration of the Gampong government, the implementation of village development, community empowerment and disaster management. Factors supporting the implementation of the village fund allocation policy include community participation and annual village meetings. Meanwhile, the main obstacles are the lack of variety in human resource development activities, limited innovation among village officials, and unequal access to these activities for the community.

Keywords: Human Resource Development, Policy Implementation, Village Fund Allocation.



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INTRODUCTION

Within Indonesia's constitutional framework, a village is not merely an administrative area, but a "customary or legally binding entity" that has the right to govern itself, as enshrined in Article 18 of the 1945 Constitution. In the province of Aceh, this entity is known as a *gampong*, a legal community unit situated within a *mukim* and led by a *Keuchik*, who has the authority to manage its own affairs in accordance with Law No. 11 of 2006 on the Government of Aceh. Since 2015, the Indonesian government has rolled out the Village Fund programme as the primary instrument for driving development and community empowerment at the grassroots level. However, after nearly a decade in operation, a fundamental question arises: to what extent are the funds allocated to villages, particularly in Aceh under the Village Fund Allocation scheme, actually being used for these noble purposes, especially in terms of human resource development? This article will examine the social realities, trends and key issues surrounding the disparities in the implementation of village budget allocation policies in Aceh, using the case study of Gampong Rambong in Pidie Jaya Regency, and drawing on various sources and literature from the past decade.

In quantitative terms, the government's commitment to villages is very clear. Data from the Central Statistics Agency shows that between 2015 and 2024, the total budget allocated to the Village Fund reached a very significant figure, starting at Rp20.67 trillion in 2015, rising sharply, and peaking at around Rp71 trillion in 2024 (Direktorat Jenderal Perbendaharaan, 2024). In total, the Ministry of Finance reports that between 2015 and 2024, a total of Rp624 trillion has been allocated for village funds across more than 75,000 villages throughout Indonesia (Direktorat Jenderal Perbendaharaan, 2024). This trend of increasing budgets reflects the vision of 'Building Indonesia from the periphery' and is mandated by Law No. 6 of 2014 on Villages, subsequently amended by Law No. 3 of 2024. The distribution of village funds at the national level from 2015 to 2024 is as follows:

Table 1. The Village Fund Budget in Indonesia

NO	Financial Year	Total Budget Allocated
1.	2015	Rp. 20. 670.000.000.000,.
2.	2016	Rp. 46, 980.000.000.000,.
3.	2017	Rp. 60.000.000.000.000,.
4.	2018	Rp. 60.000.000.000.000,.
5.	2019	Rp. 70.000.000.000.000,.
6.	2020	Rp. 71.190.000.000.000,.
7.	2021	Rp. 72.000.000.000.000,.
8.	2022	Rp. 68.000.000.000.000,.
9.	2023	Rp. 67.790.000.000.000,.
10.	2024	Rp. 71.000.000.000.000,.

Source: Indonesian Central Statistics Agency

However, a more significant social reality is the existence of a significant gap between policy objectives and the reality on the ground. A study by Rohiman (2025) on the role of the village government in human resource development in Padaherang Village, Pangandaran, found that although the village government plays a key role in programme design and the implementation of activities, it still faces various classic obstacles such as budgetary

constraints, a lack of infrastructure, and, most importantly, low levels of community awareness and participation in empowerment programmes (Rohiman, 2025). These findings suggest that similar issues are not confined to Aceh, but represent a national trend.

Focusing on Aceh Province, which has 6,497 villages spread across 23 regencies and municipalities, the situation is no less complex. Pidie Jaya Regency, with 222 villages, is one of the key locations. Initial observations in Rambong Village, Meureudu Sub-district, revealed a crucial fact: there has been no concrete implementation of the village budget allocation for human resource development and management. These findings have given rise to speculation and serious questions regarding the flow of these funds, particularly given that the village budget allocation is highly vulnerable to misappropriation by irresponsible village officials.

This vulnerability is by no means a mere figment of the imagination. Data from Indonesia Corruption Watch and various law enforcement sources indicate that corruption involving village funds occurs in a systematic manner. Between 2015 and 2024, there were 591 court rulings on corruption cases involving village funds, involving 640 defendants and resulting in state losses amounting to Rp598.13 billion (Purnomo, 2025). Worryingly, 60% of the perpetrators were village heads, followed by treasurers and other village officials, meaning that a total of 81.8% of cases directly involved village officials (Purnomo, 2025). The most common methods include fictitious transactions, budget mark-ups (inflated costs), work that does not meet specifications, and abuse of authority, with the infrastructure sector being the most vulnerable (Purnomo, 2025).

The case in Aceh itself serves as clear evidence. In November 2024, the former village head of Buket Panjou, East Aceh, was arrested by the local police on suspicion of corruption involving village funds for the years 2020–2022, resulting in state losses amounting to Rp728 million (Direktorat Jenderal Perbendaharaan, 2024). This phenomenon has even attracted serious attention from the Minister for Villages, Development of Disadvantaged Regions and Transmigration, Yandri, who in early 2025 revealed that, according to a report by the Financial Transaction Reports and Analysis Centre, village funds are suspected of being used by certain village heads for online gambling and other unclear purposes (rri.co.id, 2025).

Why has such a wide gap emerged in the implementation of the Village Fund Allocation policy? There are at least three crucial factors at the root of the problem. The weak capacity and integrity of village officials are the main factors. Many village officials do not yet fully understand the fund management process, the constantly changing regulations, and there is a lack of creative ideas for human resource development. The Head of the BPKP Representative Office for Central Java, Tri Handoyo, emphasised that village funds which have not been managed optimally in accordance with state budget standards, combined with a lack of capacity and integrity, have led to many village heads becoming embroiled in legal cases (Tegal, 2025). This situation is exacerbated by the fact that, even as late as 2015, the Aceh Government was still grappling with fundamental issues such as boundary disputes and the lack of accurate administrative maps of the villages, which naturally hampered the planning and monitoring of development (Aceh, 2015).

The next factor is the failure of oversight and community participation. In public policy theory, community participation is a vital pillar of horizontal control. However, in Gampong Rambong and many other villages, this participation remains very low. The main cause is the lack of communication between village officials and the community, meaning that the community does not receive sufficient information and is unable to carry out its oversight function. In fact, the principles of transparency and accountability are essential requirements under which the use of village funds must be made publicly available, whether through noticeboards, village portals or local media (Purnomo, 2025). Furthermore, the lack of a structured concept and strategy for human resource development has exacerbated the situation. To date, empowerment programmes in villages have often been merely ceremonial, unsustainable, and merely a means of absorbing the budget without any measurable outcomes.

In fact, there is an urgent need for vocational skills training that is tailored to local potential. Initiatives such as the Village Skills Bank a skills investment body designed to identify residents' talents and channel them into appropriate training offer a solution to "plugging the human resources gap at grassroots level" (Sunarya, 2025).

This article aims to address the existing gap by examining two key aspects. Firstly, how the Village Fund Allocation, policy is implemented in Rambong Village for human resource development, and to what extent this aligns with applicable regulations. Secondly, what are the factors that support and hinder the implementation of the village budget allocation in human resource development in Gampong Rambong, and what impact does this have on the community? Based on this research question, this study has two main objectives. Firstly, to analyse the implementation of the Village Fund Allocation policy in Rambong Village in relation to human resource development, and to evaluate its compliance with applicable regulations. Secondly, to identify the factors supporting and hindering the implementation of the Village Fund Allocation in human resource development in Rambong Village, whilst analysing its impact on the community.

LITERATURE REVIEW

Theory of Policy Implementation

Policy implementation is a crucial stage in the public policy process, bridging the gap between policy formulation and the desired outcomes. Implementation involves the interplay between the setting of objectives and the actions required to achieve them; in other words, it is the ability to link what is desired with the means of achieving it (Ni'mah & Ulum, 2025). From this perspective, the success of implementation is largely determined by the quality of coordination, communication, resources and the bureaucratic structure responsible for carrying it out.

Recent developments in implementation studies indicate a shift away from rigid top-down approaches towards a more nuanced understanding of how policies are 'put into practice' on the ground. Wilkins, Courtney, and Piattoeva (2024) explains that policy implementation involves actors at the grassroots level (street-level bureaucrats) who have varying motivations, experiences and responses to policy. This bottom-up approach emphasises the importance of understanding the local context and the capacity of implementing actors, which is highly relevant to the context of village fund management in Gampong Rambong. In this study, Pressman and Wildavsky's implementation theory is used to analyse how the Village Fund Allocation policy is implemented by village officials, including the factors influencing the gap between the policy's objectives (human resource development) and the reality on the ground.

Public Policy Theory

Public policy is defined as a series of planned actions implemented by the government, organisations or individuals to achieve specific objectives. Linquiti, (2024) defines policy as "a projected programme of goals, values, and practices". Lasswell emphasises that a policy analyst must be able to clarify the value goals underpinning a policy, as well as understand the context, problem orientation, and distinctive synthesis within the policy process (Buseti, 2023).

According to Linquiti, (2024) In developing his ideas, Lasswell emphasised that the study and practice of public policy analysis need to pay greater attention to the skills required to investigate and clarify the underlying value conflicts in a policy (Linquiti, 2024). This is important because policies are never value-neutral; there are always specific interests and values being championed. In the context of this study, Lasswell's policy theory is used to analyse the alignment of the implementation of the village budget allocation in Gampong Rambong with the values contained in the regulations, such as justice, public welfare, and community empowerment, as mandated by the 1945 Constitution and the Village Law.

Management of Village Funds: Accountability, Transparency, Participation and the Competence of Public Servants

The management of village funds is a central issue in public sector accounting as it is directly linked to the use of public funds and the achievement of village development objectives. Agustina and Gunawan (2025) The study found that accountability, transparency in the management of village funds, and the competence of village officials have a positive impact on the effectiveness of village fund management. Interestingly, the study also found that community participation does not have a significant impact on the effectiveness of village fund management a finding that contrasts with the common assumption that community participation is a vital pillar of horizontal control.

Further research by Nugraha and Makmur (2025) indicates that strategies for capacity building among village officials include ongoing training, mentoring, motivation, and the optimisation of community support and active participation. The effectiveness of this capacity building has a positive impact on the performance of officials and community satisfaction with public services. Meanwhile, Riewpassa, Latuheru, and Touwely (2025) identifies three key aspects in the development of village officials' human resources: basic competencies, management skills, and technical abilities. Their research confirms that a strong understanding of village regulations and powers is crucial to improving the effectiveness of services. In the context of the Village Fund Allocation in Aceh, these funds are drawn from the district budget and are allocated to ensure equitable financial capacity across villages, to fund the costs of governance, development and public services. Challenges in managing the village budget allocation often arise from limited human resource capacity within the administrative apparatus, inadequate infrastructure, low community participation and restricted access to information.

RESEARCH METHODOLOGY

This study employs a qualitative approach, a research method chosen because the researcher was keen to explore descriptive phenomena that cannot be quantified, such as work processes, the diversity of meanings associated with a concept, the characteristics of goods and services, and cultural practices. A qualitative approach is considered the most appropriate because the focus of the research is to understand the meanings, interpretations and subjective experiences of the actors involved in the implementation of the Village Fund Allocation policy in Rambong Village (Creswell & Poth, 2018).

This study was conducted in Gampong Rambong, Meureudu Sub-district, Pidie Jaya Regency, Aceh Province. The location was selected on the basis that Gampong Rambong is one of the villages that receives village budget allocation funding every year; however, initial observations indicated that the implementation of funds for human resource development had not yet been optimal. The study population comprises the entire community and the Rambong village administration who have a direct or indirect connection with the management of the ADG. This study combines two sampling techniques. Purposive sampling was used for village officials to identify key informants who are familiar with their respective roles and responsibilities, including the Village Head, Secretary, Treasurer, Tuha Peut, Youth Leader, PKK Chairperson, and Hamlet Head. Snowball sampling, on the other hand, is used to reach the general public in a step-by-step manner (Conny r. Semiawan, 2017). Data sources are divided into two categories. Primary data was obtained directly from in-depth interviews and observations of village officials and the community of Gampong Rambong. Secondary data was obtained from books, journals, undergraduate theses, master's theses, doctoral dissertations, articles, magazines, newsletters, websites, news reports, and policy documents relating to the village budget allocation.

Data collection was carried out using three complementary techniques. Firstly, participant observation, whereby the researcher was directly involved in the subjects' activities in order to gain an authentic picture of the implementation of the village budget allocation.

Secondly, semi-structured in-depth interviews were conducted face-to-face, following guidelines focused on the subject of the study. Thirdly, documentation involved the collection of facts from letters, diaries, photographic archives, meeting minutes, activity logs and accountability reports (Miles et al., 2014).

Data analysis is based on the Miles & Huberman interactive model (2014) which consists of three stages. Data reduction is the process of summarising, identifying key points, focusing on what is important, and identifying themes and patterns within the raw data. Data presentation involves organising data that has been condensed into narrative form, tables or graphs to facilitate understanding. Drawing conclusions is the final stage, which involves comparing the organised data and interpreting it in light of the research question until a point of saturation is reached.

RESULTS

In this chapter, the researcher will present the findings and discussion arising from the research conducted in Gampong Rambong. This is a qualitative study, with the data generated comprising words, sentences and tables. The study focuses on Gampong Rambong in Meureudu Sub-district, Pidie Jaya Regency. The data for this study were obtained through in-depth interviews, observation and documentation. The aim of this study is to examine how the Rambong Village Policy is implemented in the allocation of village funds for human resource development, whether it is functioning effectively, and what benefits the community of Rambong Village has derived from it. Data collection to address the research questions was carried out by interviewing several village officials and members of the community. Those interviewed included the village head, the secretary, the treasurer, the village elders, the youth leader, the PKK coordinator and members of the community. The results of the interviews with all the subjects can be summarised as follows:

Implementation of the Village Fund Allocation Policy in Human Resource Development

The implementation of the village allocation policy in Rambong Village has been proceeding smoothly, in accordance with Article 18B (2) of the 1945 Constitution, which recognises and respects villages and their inherent rights, as well as Article 33 of the 1945 Constitution concerning the management of natural resources for the welfare of the people. Article 72 of the Village Constitution Act No. 6 of 2014 stipulates that villages are entitled to funding allocations from both the central and local governments. These funds must be used for village development, community empowerment and the improvement of human resource quality.

Rambong Village is one of the villages located in Meureudu Sub-district, Pidie Jaya Regency. Rambong Village receives the Village Fund Allocation, which is intended for the development and management of human resources on an annual basis. Researchers examined the extent to which the funds available in Gampong Rambong have been allocated to human resource development. Human resource development covers a range of areas, from education and health to vocational skills and the empowerment of vulnerable groups. The implementation of Gampong Rambong's fund allocation policy is as follows:

The Village Fund Allocation is funding provided by the district/municipal government to villages. The village budget allocation aims to ensure equitable financial capacity across villages, as well as to support community development, infrastructure development and community empowerment. This is as explained by Jafaruddin, namely:

"Human resource development involves ongoing capacity-building for village officials, such as training programmes for the community, as well as other activities. I'm not really sure how to explain it, as the focus of the village fund's human resource development activities is more on community empowerment. In terms of community empowerment, for instance, to improve the community's human resources, we have organised an activity known as a majelis taklim in Rambong village. So we have allocated village funds for the majelis taklim. The focus is solely

on paying the honorarium to the religious teachers of the majelis taklim. Rambong village receives an allocation of village funds, so the village has two sources of funding: one (the Village Fund Budget) and the other (the Village Development Fund), with the former coming from the central government and the latter from the regional government”.

Based on the results of the interview with Jafaruddin above, it can be concluded that, according to the Geuchik’s observations in Gampong Rambong, the village’s budget allocation comprises two sources of income: the first being the Village Fund Allocation and the second being the Gampong Fund Allocation. The allocation for the village is primarily focused on the payment of temporary staff salaries, whether for village officials or other relevant temporary staff in Rambong Village. This view is similar to that of the next informant, Muhammad Syukur, as follows:

“Rambong Village does receive a village fund allocation, so the village has two sources of funding: one (the Village Fund Allocation) and the other (the Village Development Fund), with one coming from central government and the other from the regional government. The budget does not specify or set aside a percentage of the village fund for human resource development; it is focused primarily on improving the welfare of the community, as human resource development is not covered by the regulations. However, we have allocated funds, for example, for capacity-building for village officials, which also covers human resources; however, there is no provision for the community itself. What is included is capacity-building for village officials aimed at the general public, such as religious study groups. I do not yet know the exact percentage as it needs to be calculated first; the percentage relates to initiatives such as the Posyandu and food security, which are indeed prioritised, as well as the tackling of stunting”.

The interview with Muhamad Syukur cited above also explains that there are two sources of funding allocated to Gampong Rambong by the government. These are the Village Fund and the Gampong Fund. However, the allocation of village funds for human resources activities cannot yet be specified, as the village funds provided by the local government do not specify what percentage of these funds is to be allocated to human resources; the funds received by village officials will be used in accordance with the needs of the village community. However, as regards human resource development activities in Gampong Rambong, several initiatives are carried out each year, such as food security programmes, Posyandu clinics, religious study groups and others. This is not dissimilar to Zulfikar’s account; below are the results of the interview that was conducted:

“The process of managing the village fund allocation is specifically for actual honoraria (for village officials), so it is distinct from the Budget and Villages. Meanwhile, the village budget allocation is specifically for the honoraria of village officials, the village head, the Tuha Peut and the Tgk Imuem Meunasah, with the funds sourced from the village fund allocation. Then, in the early years if I’m not mistaken funds were also allocated for public street lighting, but this year there is no longer any budget set aside for that purpose. Every year, we discuss the budget with the community, and we also have a public information board in front of the village head’s office where all the budget details are displayed. So, if I’m not mistaken, there are several programmes in our village: 1. Government programmes, 2. Development, 3. Community empowerment, 4. Community development, 5. Disaster management. And at the end of each year, we report back to the community by holding a meeting.

Based on the results of the above interview, the management of the Village Fund Allocation in Rambong Village is specifically focused on the remuneration of village officials such as the village head, the village elders, and the Tgk. Imuem Meunasah. This Village Fund Allocation differs from the Village Fund Allocation, which has a broader scope of use. In the early years, part of the Village Fund Allocation was used to cover the costs of public street lighting, but this is no longer budgeted for that purpose. Every year, the village budget is discussed openly with the community through a meeting, and the results are published on the public notice board outside the village head’s office, so that the community can see the details

of the budget directly. The village programmes implemented include: 1. Governance, 2. Development, 3. Community empowerment, 4. Community development, and 5. Disaster management. As a form of accountability, at the end of the year the village authorities also hold an accountability meeting with the community to report on all activities and the use of the budget. This is similar to the view expressed by the next informant, Fadli Hawa, as follows:

“To ensure transparency regarding the village budget, there are community representatives; every programme or activity planned in the village is discussed at a village meeting so that the community is aware of all activities. It is the village head who implements the policy on the allocation of village funds, Because he is the budget administrator, and the village head and the community are also involved; when formulating proposals based on community suggestions regarding any activities to be carried out next year, we hold a meeting to determine the number of proposals from the community, which are then discussed together with the village head. So, essentially, everyone is involved. It is then the village chief and the village head who approve all the activities or programmes”.

The interview findings above also indicate that, to ensure transparency in the management of village funds in Gampong Rambong, the community is directly involved through village meetings (Musdes) in the planning of all programmes and activities. Proposals for activities originate from the community and are then discussed jointly by the keuchik (village head) and the tuha peut (village supervisory body), and community representatives. The village head acts as the budget administrator, whilst the village council, together with the community, plays a role in drawing up and evaluating proposed activities. Following a process of consultation and joint discussion, all programmes and activities are approved by the village head and the village council. In this way, all elements of the village are actively involved in the planning and management of village funds in a transparent and participatory manner. This is not dissimilar to the explanation provided by Maulidin, one of the TuhaPeut of Gampong Rambong, which can be summarised as follows.

“My role as TuhaPeut in the village is to gather and convey the views of the community. Every year, a meeting is usually held at the village hall to discuss income and expenditure, as well as to draw up proposals for activities to be carried out the following year in consultation with the community. And we will consider all the proposals put forward by the community together to determine which ones should be prioritised. We will then assess the available funding and decide which proposals are the highest priority during our joint meeting; those proposals will then be implemented in line with the available budget and the community’s needs”.

According to an interview with Maulidin, as a TuhaPeut, his main role is to gather and convey the community’s views. Every year, the village holds a meeting at the meunasah to discuss income and expenditure, and to draw up proposals for activities for the following year. All proposals from the public will be considered collectively and prioritised based on the most urgent needs and the availability of funds. Those proposals deemed most important and compatible with the available budget will be implemented, in order to meet the public’s needs in a targeted manner.

The findings from interviews with several research informants conducted by the researcher in Gampong Rambong, Meureudu Sub-district, Pidie Jaya Regency, indicate that the implementation of the village fund allocation policy has proceeded in accordance with government regulations, although in practice there are still some obstacles. The village funds received come from two sources, namely the Village Fund Allocation from the central government and the Gampong Fund Allocation from the regional government. These funds are largely allocated to the payment of village officials’ salaries and routine administrative activities, whilst programmes aimed at improving human resources for the community remain limited.

Activities aimed at human resource development in Gampong Rambong include health posts for children and the elderly, religious study groups, sewing courses, and youth activities

such as volleyball and football. These programmes have had a positive impact in the areas of health, religious education, skills development and the strengthening of community cohesion. However, these activities have not yet reached all sections of the community equally and have not yet succeeded in delivering sustainable capacity-building. In terms of governance, village officials have involved the community in the programme planning process through village meetings (Musdes) and have provided public noticeboards as a means of ensuring transparency. However, some members of the public still believe that the management of these funds is not entirely transparent and tends to miss the mark, thereby causing dissatisfaction.

Based on the results of the interviews conducted, it can be concluded that there are several contributing factors. These factors include high levels of community participation, particularly in posyandu activities, religious study groups, and youth activities. In addition, there are village meetings (musdes) involving various stakeholders such as the village head, the village elders, and the Family Empowerment and Welfare Office, Young people and the general public are also key factors. Further support comes from the availability of a fixed budget from the Village Fund Allocation and the Gampong Fund Allocation, which can be utilised annually for gampong programmes, as well as the enthusiasm of specific community groups such as the Family Empowerment and Welfare Programme, religious leaders and young people in supporting development and empowerment activities. Other contributing factors include the efforts made by village officials to ensure transparency, for example through public noticeboards and end-of-year accountability reports.

Enabling and constraining factors in the implementation of village fund allocation policies for human resource development

Supporting factors play a crucial role in determining the success of an organisation's programmes; these factors include community participation, transparency and adequate funding. Obstacles are also frequently encountered when implementing village fund allocation policies, such as budgetary constraints that limit the proportion of funding allocated to community human resources programmes, a lack of innovation among officials in designing empowerment programmes, and unequal access to such activities.

One of the contributing factors is the existence of human resource development programmes aimed at enhancing the community's capacity and skills. This enables them to participate actively in development whilst improving their standard of living. These human resource development activities also play a role in fostering social and religious potential, for example through religious study groups, youth organisation training, and women's group mentoring. As Khamsiah explains as follows:

"In Rambong Village, funds have been allocated for women's empowerment and family welfare activities, which are frequently organised in the village, such as health posts for young children and the elderly. In addition, there is a weekly religious study session every Friday specifically for women; this session is open to all members of the community, as well as sewing training sessions. This is not limited to our village alone; we welcome anyone from the community who wishes to attend the religious study sessions at our village hall. The community has been very enthusiastic about these sessions, and they have had a very positive impact on our community. Apart from these sessions, there are no other activities in our village".

Based on the results of the researcher's interview with Khamsiah above, it can be concluded that Gampong Rambong receives a village fund allocation which is also used to support activities carried out by the women's group for Family Empowerment and Welfare. Some of the regular activities organised include Posyandu sessions for children and the elderly, as well as a weekly Friday religious study group specifically for women. This study group is open to the wider community not just residents of Gampong Rambong and is held at the village mosque. In addition, there are sewing classes aimed at improving the community's skills. These activities have been enthusiastically received by the villagers and have had a positive

impact on the community's social and spiritual life. Apart from these activities, there are currently no other additional activities taking place in the village.

Human resource activities have a significant impact on the success of development, whether at the village level, within organisations, or in society at large. This impact can be seen in several areas, namely capacity building and increased productivity. Much like the findings from the interviews with Khamsiah and Fadli above, Salahuddin also shares a similar view on the human resources programme. Here are the results of his interview:

"I know that Gampong Rambong receives the Village Fund Allocation because there is a public information board in front of the village office. The allocation of funds is also transparent, as an accountability report on the village budget is presented directly to the community at the end of each year. The human resources activities carried out in Gampong Rambong include initiatives such as sewing training, taught by experts provided by the village administration; through these activities, the participants have gained a great deal of knowledge, whether it be designing clothes, sewing techniques or fabric cutting methods. In my opinion, the human resource development in Gampong Rambong is already good; there are many human resource development programmes for the community".

Rambong Village has transparently managed its Village Fund Allocation. This is evidenced by the presence of a public information board in front of the village office and the budget accountability reports submitted directly to the community at the end of each year. In terms of human resource development, Gampong Rambong has also implemented various programmes, such as sewing training delivered by experts. These activities have brought significant benefits to the community, particularly in terms of skills in designing, sewing and cutting fabric. Overall, the human resource development programmes in Gampong Rambong have been running smoothly and have had a positive impact on the community.

One of the obstacles to village financial management is the inappropriate allocation of village funds. This situation generally arises due to limited human resources at the village level, low community participation in planning and oversight processes, weaknesses in control systems and transparency, and the potential for misuse and embezzlement of funds. This is as stated by Januar in the following interview:

"So far this year, there have been no activities aimed at human resource development; last year, there was a football match at the Pidie Jaya football stadium around 2023. This year, the only activity has been volleyball for the village youth group. Under this village head, there haven't been many youth activities; the only ones have been sports tournaments, such as the current volleyball tournament. Everyone in the community takes part in these activities, including village officials such as the tuha peut, village staff and members of the public. There is no age limit; anyone with experience in the sport is welcome to join. My view is that the allocation of village funds is well-targeted, but sometimes the management is not quite right; sometimes activities are organised in our village, but they cause a stir amongst the community because of the village head's previous lack of transparency towards the community".

This year, there have been no human resource development activities in the village. The only youth activity currently taking place is a volleyball tournament, whereas last year a football match was held at the Pidie Jaya stadium in 2023. During the current village head's tenure, youth activities have remained relatively limited. Nevertheless, sporting activities such as volleyball involve people from all walks of life, including village officials such as the tuha peut and other village officials. There are no age restrictions on participation, provided participants have experience in the sport. The youth leader believes that the management of village fund allocations is generally on target, but that implementation is sometimes lacking in transparency. This occasionally leads to dissatisfaction or conflict with the community due to a lack of communication from the village head.

The public's perspective on human resource development reflects both their hopes and their awareness of the importance of personal development, skills and knowledge as the key to

the progress of both individuals and communities. The public views human resource development as a means of addressing various challenges, improving welfare and fostering social stability. However, the public is often faced with obstacles such as limited access to education, a lack of facilities and a lack of awareness of the benefits of personal development. As M. Ali has said:

“Our village does indeed receive a village budget, but it is often mismanaged, which sometimes leads to arguments among the villagers during meetings. What’s more, although the funds allocated for programmes and activities always exceed the target, the activities fail to achieve their intended objectives due to a lack of transparency on the part of the village head towards the community. I hope that in future, the allocation of village funds in our village will be more targeted and equitable, so that our village can progress further than ever before, and that human resource development activities are expanded so that our community can gain more knowledge, experience and skills”.

Based on the results of the interviews, it can be concluded that the community in the village feels that although village funds or the Village Fund Allocation are indeed received every year, their management is often still inappropriate. The lack of transparency on the part of the village head has led to dissatisfaction among residents, and has even caused disturbances during meetings. Furthermore, although the budget for these activities often exceeds the target, their implementation is considered to be off-target. The community hopes that, in future, the management of village funds will be more transparent, equitable and truly in line with the community’s needs. They also want to see human resource development programmes further enhanced, so that residents can acquire more knowledge, experience and useful skills.

The limitations of human resource development activities in the village stem from the fact that the programmes currently in place are few in number and have not yet reached all sections of the community. Furthermore, limited funding, a lack of creative ideas among officials, and low participation from some members of the community are also factors contributing to the fact that human resource development activities have not yet reached their full potential. Below are the results of an interview with Irnawati:

“As far as I know, the only human resources activities in our village are the posyandu and the religious study group for women; apart from that, I’m not aware of any others, as the local authorities don’t organise many activities for the community. As for this year’s events, I’m aware of the volleyball tournament, but I don’t know much else; as for the religious study group, that does indeed take place every week. In my view, the impact of these human resource development activities has been very positive; for example, this religious study group enables people in our village to seek knowledge and gain new insights. The religious study group should ideally continue where possible, and new programmes such as training courses or other skills development initiatives for women should also be introduced.”

The interview findings above indicate that the regular human resource development activities taking place are posyandu and majelis taklim sessions for women. Apart from that, there are not many activities organised by the village officials for the community. This year, the only other activity known to have taken place was a volleyball tournament. Of all the activities on offer, the religious study group has had a very positive impact, as it serves as a forum for the community particularly women to gain new knowledge and insights. Therefore, the religious study group should continue to be run, and, where possible, should be supplemented with other skills training programmes that benefit women and the community at large.

Community participation is both a hindrance and a driving force for the smooth running of activities in the village. If the community is enthusiastic about taking part in every activity organised, this will have a positive impact on the smooth running of those activities. Conversely, if the community does not participate sufficiently in activities organised by the

village administration, the programme will not have a significant impact. This is consistent with the findings of the interview with Sakdiah, as follows:

“In our village, there are activities funded by the village council, such as health clinics for young children, health clinics for the elderly, religious study groups and sewing classes those are the only activities organised by the village head during his term; apart from those, I’m not really sure. Because not everyone in the community is familiar with activities such as sewing; only a few people know about it and take part. As for the village budget, our village certainly has an annual budget, and as far as I know, that is the only village funding allocated for human resource development in our village. Community participation in the activities organised in the village has been excellent; in fact, we hope that activities such as the religious study group in our village will continue in the future, as they are of great benefit to the community”.

Sakdiah made a similar point, explaining that in Gampong Rambong, there are several activities funded by the village fund, such as the children’s Posyandu, the elderly Posyandu, religious study groups, and sewing courses. However, not all residents are aware of or take part in all these activities; for instance, the sewing course is attended by only a small number of residents. Village funds are made available annually, and according to the information available, human resource development activities in the village are limited to these initiatives. Nevertheless, community participation in the organised activities is quite good. The community strongly supports positive activities such as religious study groups and hopes that these activities will continue, as they bring significant benefits to the villagers.

Based on interviews with informants, there are a number of factors hindering the implementation of the Village Fund Allocation policy in human resource development in Rambong Village. These factors include the predominant use of funds for village officials’ salaries rather than for community empowerment programmes, and the lack of variety in human resource development programmes, which are limited to routine activities such as posyandu and religious study groups, and sewing; the unequal access to sewing training programmes, which are attended by only a small proportion of the community; and the limited capacity of village officials to design innovative programmes that have a greater impact on improving the quality of human resources. It can therefore be concluded that the implementation of the Village Fund Allocation in Rambong Village has proceeded reasonably well, though it has not yet been fully effective in comprehensively enhancing the human resources of the community. In order to ensure that the objectives of the village fund are fully realised, there is a need for programme planning that is more targeted, transparent and focused on the needs of the community.

DISCUSSION

According to the research findings, the implementation of the village fund allocation policy under the Village Fund Budget and Village Budget in Rambong Village has formally been carried out in accordance with the applicable legal framework, utilising participatory mechanisms through village meetings (Musdes) and transparency measures such as public notice boards. However, from the perspective of human resource development objectives, the allocation of these funds has not been optimally utilised and its impact on the community remains limited. Key findings indicate that the use of funds is predominantly directed towards the remuneration of village officials and routine administrative activities. Meanwhile, community human resource development programmes are piecemeal rather than comprehensive (Bahri et al., 2024). Activities such as posyandu, religious study groups and sewing courses have indeed had a positive impact in the areas of health, religion and basic skills; however, their reach has not been uniform or sustainable, nor have they been able to significantly enhance human resource capacity. The main obstacles lie in the limited budget specifically allocated for human resource development, a lack of programme innovation on the part of village officials, and the perception among some members of the community that

transparency and accountability are not yet fully realised; this has led to dissatisfaction and reduced the potential for broader development impacts (Sari, 2025).

Based on the research findings outlined, there is a clear logical relationship between the findings and both research questions. Regarding the first question on the implementation of the Village Fund Allocation policy in human resource development, the research findings confirm that implementation has proceeded in accordance with the legal framework (such as the Village Law), utilising participatory mechanisms such as Village Assemblies and ensuring transparency through information boards (Ellyana & Emsa, 2023). However, the findings also refute the assumption that the primary focus of the Village Fund Allocation is the development of the community's human resources on a broad scale, as the allocation of funds is in fact dominated by payments for civil servants and routine activities, whilst programmes aimed at enhancing the community's human resources (such as posyandu, majelis taklim and sewing training) remain limited in scope and are not yet comprehensive. Meanwhile, regarding the second question on enabling and hindering factors, the research findings strongly confirm the existence of both factors (Riantofani et al., 2025). Supporting factors identified include community participation, the holding of village meetings, the availability of funds from the Village Fund and the Village Allocation Fund, and efforts to ensure transparency (Zahro et al., 2023). On the other hand, the findings also confirm constraints such as the misallocation of funds, a lack of innovation in human resource programmes, limited public access to programmes, and the limited capacity of officials to design sustainable empowerment programmes; this indicates that it is these obstacles that have prevented human resource development from reaching its full potential, despite the implementation framework already being in place (Rahmalia & Mubarak, 2025).

Given the specific spatial and temporal context of the research conducted in Gampong Rambong during a particular period, the findings of this study can be explained by that context. The finding that the allocation of funds was primarily directed towards staff remuneration and routine activities (such as posyandu and majelis taklim), whilst innovative and sustainable human resource development programmes remained limited, was heavily influenced by the specific conditions of Gampong Rambong. The spatial context of a village in Pidie Jaya Regency, with its traditional governance structure (keuchik, tuha peut), and the temporal context of the research during which the village fund policy was still in its consolidation phase explain why fund management patterns tend to be conservative, focused on day-to-day administration, and have not yet been fully able to transform the budget into equitable and far-reaching human resources programmes. Thus, the social situation observed (such as programme limitations and suboptimal participation) is not a universal phenomenon, but rather the result of the interaction between national policy and socio-cultural realities, as well as local institutional capacity at the time the research was conducted.

The findings of this study are generally consistent with previous research, which revealed that the implementation of village funds often remains focused on physical infrastructure and administrative expenditure, and faces challenges regarding participation and transparency. However, there is a significant inconsistency: some earlier studies in other contexts reported more diverse and extensive human resources empowerment and training programmes, whereas in Gampong Rambong the programmes were very limited (consisting only of posyandu, majelis taklim and sewing training) and access to them was uneven. This inconsistency is strongly suspected to be caused by differences in institutional capacity and administrative innovation at the local level, as well as the varying timelines for the implementation of the Village Law across different regions. This study enriches the field of research by introducing the dualism of the Village Fund and the Gampong Fund, along with its implications for spending priorities, where Village Fund allocations tend, in practice, to be spent on honoraria, leaving limited scope for empowerment programmes. The distinctive contribution (strength) of this research lies in its in-depth exploration of the local mechanisms

and dynamics of decision-making in village deliberative meetings (musdes), which reveals the gap between formal participation and the public's substantive dissatisfaction, whilst highlighting the specific nature of Aceh's socio-religious context, where activities such as majelis taklim serve as one of the primary forms of 'human resource development' that is culturally recognised, though still inadequate from an economic capacity perspective.

Based on the research findings, there is a need for more targeted, transparent and community-needs-oriented programme planning to optimise the implementation of village fund allocations for human resource development. Technically, the first step is to map priority human resource needs in a participatory manner through in-depth surveys and focus group discussions (FGDs) involving all sections of the community, including vulnerable groups, young people and women, to identify the skills and training most in demand (e.g. entrepreneurship, agricultural technology or digital literacy). Furthermore, draft internal village regulations allocating a minimum of 30–40% of the total Village Fund Allocation / Village Budget specifically for human resource development programmes, clearly separating the budget for staff remuneration from that for empowerment programmes. In terms of governance, efforts to strengthen oversight systems and transparency have been undertaken by adopting digital platforms (such as websites or social media groups) to publish real-time financial reports and programme progress updates, as well as by establishing an independent audit team comprising youth representatives and community leaders. In addition, capacity building for village officials through training in data-driven programme planning and impact assessment, as well as collaboration with relevant departments (such as the Department of Village Community Empowerment) to organise ongoing training that reaches the entire community equally. Programme evaluations must be carried out regularly using measurable performance indicators (such as increased community participation, skills or income), so that activities are not merely routine but are capable of bringing about sustainable change.

CONCLUSION

Key Finding: One of the most surprising findings of this study is that, although the Gampong Fund Allocation is officially intended for community development and empowerment, in practice, in Gampong Rambong, these funds are predominantly used to pay the salaries of village officials (such as the keuchik, tuha peut and imum meunasah). This fact serves as a sobering reminder that policies which appear ideal at the central level can be significantly distorted at the implementation stage. Rather than serving as an instrument of empowerment that fosters the development of the wider community's capacity, these funds tend to function primarily as routine operational funding for the village bureaucracy. These findings reveal a gap between policy intentions and the reality of implementation, where incentives to fund village administrative structures are often stronger than the impetus to create innovative, comprehensive and sustainable human resource development programmes for residents. This serves as a reminder that the success of a policy is not merely measured by the disbursement of funds, but rather by the shift in their allocation from consumptive (honoraria) to investment-oriented (empowerment) measures that directly impact and transform the capacity of the community.

The findings of this study make an important contribution to the development of public administration, particularly in the study of the implementation of fiscal decentralisation policies. This study provides an empirical understanding of the dual funding system of the Village Fund and the Gampong Fund, which may actually undermine the objective of human resource empowerment due to the predominant use of these funds for civil servant salaries. This finding has given rise to the concept of 'bureaucratically biased implementation', whilst also highlighting the capacity for innovation within the civil service and disparities in participatory access as critical factors in policy success. Furthermore, this study challenges the theoretical assumption that treats all villages as homogeneous and raises new questions

regarding effective oversight mechanisms and the models of administrative capacity required to design innovative and sustainable empowerment programmes.

The limitations of this study are primarily of a scope and methodological nature. The study is confined to a single location (Gampong Rambong) and focuses predominantly on village officials; consequently, the findings and dynamics revealed may not be representative of conditions in other villages with different socio-cultural contexts or institutional capacities. Conceptually, the understanding of 'Village Fund Allocation' and the indicators of 'successful implementation' have not yet been thoroughly defined, meaning that impact analyses tend to be descriptive and do not yet measure changes in community capacity in concrete terms. From a methodological perspective, the reliance on interviews and observation without triangulation with quantitative data (such as budgets) or a more detailed review of planning documents limits the analysis of budget accountability and effectiveness. Further research is therefore needed to test these findings comparatively across multiple locations, to develop measurable performance and impact indicators for the Village Fund Allocation scheme, and to combine qualitative methods with budget document analysis and surveys in order to obtain a more comprehensive and in-depth understanding of the effectiveness of the village fund allocation policy.

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