

**VILLAGE FUNDS: THE EFFECTIVENESS OF
MANAGEMENT AND ITS IMPACT ON THE
DEVELOPMENT OF LIMAU MANIS VILLAGE, TANJUNG
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***Email:** shofasalsabilalubis123@gmail.com**ABSTRACT**

This research method is Qualitative, Data is collected using documentation and interviews with elements of the village government involved in managing ADD. Data analysis uses effectiveness techniques and effectiveness criteria ratios. The results showed that the effectiveness of Limau Manis Village Fund Allocation Management in 2021-2023 was in the effective category. The level of effectiveness of ADD management in 2021 (98.92%), 2022 (99.03%) and 2023 (99.96%) and the impact of village funds through development have a positive impact on society. Village funds make it easier for people to do their work. The obstacles experienced in realizing ADD in Limau Manis Village are community understanding of ADD & Community Participation in the management of ADD. How to overcome obstacles in realizing the Village Fund Allocation can be done with training related to the Management of Village Fund Allocation.

INTRODUCTION

Villages are an important entity in the Unitary State of the Republic of Indonesia (NKRI). Villages have existed since before the NKRI was proclaimed on August 17, 1945. Villages in the past were social communities and were the original government of the Indonesian people whose existence existed long before Indonesia was established. Even the formation of Indonesia started from the countryside, the fact shows that most of Indonesia's territory is rural. When compared to the number of cities and villages, the ratio will be greater than the number of villages than cities. The number of provincial capitals, towns, and regencies, is around 500 while the number of villages in 2015 was 74,093. Based on the Village Law, it is explained that a village is a village and a customary village or what is called by another name, hereinafter referred to as the Village, is a legal community unit that has territorial boundaries that is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia". Village authority is reflected in Article 18 of Law No. 6/2014, which includes authority in the field of Village Administration, implementation of Village Development, Village Community development and Village community

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empowerment based on community initiatives, rights of origin, and Village customs. Article 78 states that village development aims to improve the welfare of the village community, the quality of human life and poverty reduction through the fulfillment of basic needs, the development of village facilities and infrastructure, the development of local economic potential, and the sustainable use of natural resources and the environment (Natsir, 2017: 110).

Rural development is an integral part of national development. Rural development is part of an effort to improve the quality of rural human resources (HR) and society as a whole which is carried out in a sustainable manner based on the potential and capabilities of the village itself. The implementation of rural development refers to the achievement of development goals, namely realizing an independent, advanced, prosperous and equitable rural community life. Village development includes development in all aspects of ideology, politics, social, culture, economy, religion and security defense. Village development is a process in order to improve the ability of the villagers themselves in all aspects of social, cultural, economic and so on, accompanied by an increase in the standard of living of the village community itself (Pangalo, 2020: 1). Community welfare is a benchmark in assessing the success of development in Indonesia. However, the reality that occurs in development in Indonesia today is the problem of unequal public welfare both materially and spiritually as well as the problem of development gaps between villages, between regions and between cities. To overcome these problems in the era of President Joko Widodo's administration, the paradigm of building Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state aims to improve welfare and equitable development through improving public services, advancing the economy, overcoming development gaps between villages and strengthening the community as the subject of development. The program was implemented because villages were given less attention by the government in the previous era so that welfare improvement and development were uneven (Prasetyo, 2017: 5). In this case, the government of the Republic of Indonesia has implications for the policy of transferring funds from the central government and local governments to village governments through the distribution of village funds as a concrete form of state recognition of village origins and rights. Village-scale local authority. Community welfare shows a measure of the results of community development in achieving a better life which includes increasing the ability and equitable distribution of basic needs such as food, housing, health, and protection; then coupled with increased levels of life such as income, education, better and increased cultural essence and human values as well as expanding the economic scale and availability of social choices of individuals and nations (Todaro and Smith, 2006: 562).

The Village Fund has been in effect since 2015 after the issuance of Law Number 6 of 2014 concerning Villages and Government Regulation Number 60 of 2014 concerning Village Funds sourced from the APBN. However, before the existence of the Village Fund budget, each village had received the Village Fund Allocation (ADD), but the amount was relatively small because the ADD calculation was obtained from the distribution of the balancing fund received by the regency/city government of at least 10% after deducting the Special Allocation Fund. The ADD is also divided to finance operations, non-physical activities and physical activities. Currently, village governments can experience financial assistance, namely ADD, Village Funds and Revenue Sharing Funds for taxes and levies.

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Village funds are directly transferred by the central government through the district / city APBD and transferred from the district / city government to the village APBD. The management of village funds by the village government must be managed effectively so that the objectives set previously through deliberations can be achieved in accordance with the planned time because the effectiveness of a program or activity carried out by an organization or group has implications for the achievements or results obtained. With the assistance of village funds, it becomes an obligation or necessity for the village government as the organizer of government in the village to be able to manage and regulate and be able to manage its own household affairs including improving community welfare and village development.

Table 1. Amount and Target of Village Fund Allocation from 2021-2022

No.	Year ADD	Total ADD	Realized ADD	Percentage
1	2021	Rp.312,546,966,000	IDR 312,024,280,840	99,83%
2	2022	IDR 323,958,125,000	IDR 323,862,404,000	99,97%
3	2023	Rp.348,484,064,000	Rp.347,737,140,900	99,79%

Source: Details of Village Fund Allocation of Deli Serdang Regency

Deli Serdang Regency has 380 villages, 14 urban villages, and 22 sub-districts. Deli Serdang covers an area of 2,241.68 km² and has a population of around 1,791,677 people with a population density of 800 people/km². This percentage shows good effectiveness. This indicates that community participation in realizing the village fund management program is quite maximum. Apart from the village community, the management of village funds is also well managed and prepared by village officials. The reason researchers chose a location in Limau Manis Village, to find out how much the effectiveness of the Village Fund is and how it directly impacts village development. Because the allocation of village funds has a major influence on development in the village, compared to other sources of funds. Therefore, the author conducted research with the title: "Village Fund: The Effectiveness of Management and Its Impact on the Development of Limau Manis Village, Tanjung Morawa District, Deli Serdang Regency".

METHOD

In this study, the population was all officials in the Limau Manis Village Office, totaling 5 people and part of the Limau Manis Village community consisting of: Village Head, Village Secretary, Head of Finance, Head of General and Head of Planning and Development. According to Sugiyono (2018: 224) data collection can be done in various settings, various sources, and various ways. So, to get more complete and accurate data, the author uses the method of interview techniques and documentation studies. The types of data used are primary data and secondary data. The data analysis technique used is effectiveness analysis with the formula:

$$\text{Effectiveness} = \frac{\text{ADD realization}}{\text{ADD Target}} \times 100\%$$

The effectiveness ratio criteria that will be used in this study are as follows:

Table 2. Effectiveness Criteria

Village Fund Effectiveness Criteria		
No.	Percentage of Effectiveness	Criteria
1.	Above 100%	Highly Effective
2.	90% - 100%	Effective
3.	80% - 89%	Effective Enough
4.	60% - 79%	Less Effective
5.	Below 60%	Ineffective

Source: Permendagri No. 19 of 2020

RESULTS

Effectiveness of Village Fund Management on Development in Limau Manis Village, Tanjung Morawa District, Deli Serdang Regency

The management of the Village Fund Allocation began to be implemented in Indonesia in 2005 on the basis of Government Regulation No.72 of 2005 concerning villages, which has now been emphasized by the birth of Law No.6 of 2014 concerning villages. This regulation requires district/city governments to allocate transfer funds from the center and forward them to village accounts known as the Village Fund Allocation (ADD). The Village Fund Allocation (ADD) is a fund sourced from the Regional Budget (APBD) allocated with the aim of equalizing the financial capacity between villages to fund village needs in the context of governance and development implementation and community services.

Management of Village Fund Allocation in Improving Development in Limau Manis Village, Tanjung Morawa District

The management of the Village Fund Allocation in Development in Limau Manis Village, Tanjung Morawa District is the process of controlling, regulating, managing, organizing the village fund budget for development purposes starting from planning to evaluation, this is intended for the welfare of the community in Limau Manis Village so that it grows and develops evenly and is directed in accordance with the planning of government programs based on applicable rules.

Village Fund Allocation Planning in Limau Manis Village

The planning stage of Village Fund Allocation management in Limau Manis Village is in accordance with the applicable regulations, which begins with the formation of an implementation team and the planning process is carried out using a participatory model in musrembang activities. However, the results of observations and information obtained show that musrembang activities in the planning stage in Limau Manis Village are still limited to fulfilling the provisions and have not touched on the essence of the purpose of village musrembang activities:

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Table 3. Limau Manis Village ADD Planning Stages in Musrembang Activities.

Variable Indicator	Size	Participant (Person)	
Planning	Musrembang activities	Attend	28
		Present and opinionated	-
		Absent	12
		Total	40
	Subject matter	Total Budget	10
		Preparation of the Plan	18
		Don't know	12
		Total	40
	Musrembang Result	Compilation of DURK	-
		DURK has not yet been compiled	28
	Don't know	12	
	Total	40	
Socialization of DURK to the community	There is	15	
	None	9	
	Don't know	16	
	Total	40	

Source: Data processed from Limau Manis Village Office in 2022 Description: DURK (List of Work Plan Proposals)

In the table above, it can be seen that the level of participation of the villagers is still very low. This can be shown by the small number of villagers who attended and expressed their opinions in the musrembang with activities to be carried out. Of the 40 respondents among the villagers, only 28 people attended the musrembang activities. However, the respondents who attended the activity did not express opinions/suggestions regarding the planned activities. The other 12 people did not attend the musrembang activities. The following are the results of the researcher's interview with Mr. Dodi as the Head of Limau Manis Village regarding the planning stages of ADD management and how villagers participate in musrembang activities, as follows: "The level of participation of villagers in musrembang activities is still relatively low. The number of villagers who attend musrembang activities is only a small percentage of the total productive-age population, and there are no opinions or proposals that they convey during musrembang activities. This is because not only do the villagers have their own busy lives, but also their awareness of the village is still low." (Interview, February 29, 2024). Furthermore, Table 3 above shows that in the process of village musrembang activities, the government is less transparent in providing information to villagers. A total of 40 respondents, only 15 people attended and said that the musrembang discussed the planned activities that could be carried out, 28 other people said that in the musrembang the village government only provided information regarding the amount of budget received by the village, and the remaining 12 people said they did not know. This information is similar to the statement of Mr. Heru, one of the villagers, who said that: "The musrembang is usually attended by the village government, community leaders and representatives from each dusun. The villagers here still don't

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understand the planning to develop the village and the village government doesn't explain it to us in detail. So, we villagers just fulfill the invitation to come. So it's only natural that I personally and other villagers just attend the musrembang activities because they don't know what to suggest.” (Interview, March 01, 2024). From the interview, it can be concluded that the village musrembang activities in improving development are not going well. In table 5.1 it can be seen that 40 respondents, only 28 respondents were present and did not provide opinions / proposals for the resulting Activity Plan (DURK). Meanwhile, 12 respondents said they did not know because they did not attend musrembang activities aimed at conducting socialization in improving the development of Limau Manis Village.

Therefore, the overall planning process for village fund allocation management activities in improving development in Limau Manis Village discussed in the DURK is determined personally by the village government as the implementing team for village fund allocation management in improving development in Limau Manis Village. In accordance with the results of interviews with Mr. Hariono, chairman of the Limau Manis BPD, who said that: "The village development planning meeting is a forum to involve village officials and villagers in development planning so that the participation of villagers is expected. The village development planning meeting, which should have been able to produce various activity plans for the use of the village fund allocation budget, did not run as it should have. However, the villagers' enthusiasm for the activity was very low. In addition to the small number of villagers who attended, the villagers who did attend did not give their opinions or propose any plans. So the activity plans that were made were ultimately determined by the village government unilaterally." (Interview dated March 01, 2024). Based on the results of the interview above, it can be explained that deliberations have been carried out in accordance with the rules. The preparation of activity plans carried out by the village government, as shown in the interview above, is not a problem, if the plans contained in the DURK are again informed and socialized to all villagers in order to ask for their responses. From interviews conducted by researchers with several informants at the planning stage, namely the Village Head Mr. Dodi Syahputra, the chairman of the BPD Mr. Hariono, and Mr. Heru, a resident of Limau Manis Village. The researcher found that the lack of concern of the villagers and the lack of transparency on the part of the village government in the Management of the Village Fund Allocation, as well as the lack of understanding of the villagers regarding the stages of development planning in the Management of the Village Fund Allocation in improving the development of Limau Manis Village. From the information above, it can be concluded that although in the end the preparation of the Village Fund Allocation activity plan contained in the DURK can be completed properly. However, because the resulting plan is not based on the proposals of the villagers and the lack of transparency of information from the village government, it can be said that the planning stage of village fund allocation management in improving development is quite good.

Implementation of Village Fund Allocation in Limau Manis Village

The implementation of Village Fund Allocation Management activities in improving development, with the Village Fund Allocation budget in Limau Manis Village is based on the Deli Serdang Regency Regent Regulation No. 1 of 2020 concerning the management of village fund allocations. The Village Fund Allocation is intended for physical

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implementation in the form of infrastructure to support community facilities. and community empowerment with the provision that 30% (thirty percent) is used for operational activities of the village government and BPD, and 70% is used for community empowerment activities. Based on the provisions of Regent Regulation No. 13 of 2021 concerning the determination of the minimum Village Fund amount and proportional Village Fund within the Deli Serdang Regency government, the amount of Village Fund Budget obtained by Limau Manis Village is as follows: The amount of the Village Fund Budget obtained by Limau Manis Village in 2021 is IDR 1,294,100,000 (One Billion Two Hundred Ninety-Four Million One Hundred Thousand Rupiah). The amount of the Village Fund Budget obtained in 2022 is Rp.1,182,735,000 (One Billion One Hundred Eighty Two Million Seven Hundred Thirty Five Thousand Rupiah) The amount of the Village Fund Budget obtained in 2023 is Rp.1,141,960,000 (One Billion One Hundred Forty One Million Nine Hundred Sixty Thousand Rupiah). As listed above, quite a lot of village fund budgets have entered, starting from 2021, 2022 to 2023 getting a fairly high nominal amount. The plans that have been prepared can be completed quite well. The implementation stage of village fund allocation management in the development program in Limau Manis Village can be said to be quite good.

Accountability for Village Fund Allocation

In accordance with Permendagri No. 113/2014, the village head submits an accountability report on the realization of the APBDesa to the regent/mayor at the end of each fiscal year. Specifically accountability Funds Village Fund fund at field village development/welfare and village community empowerment sectors. Accountability for the Village Fund is made separately in the form of a Village Fund accountability report in accordance with the programs financed from DD that have been planned in the RKPDes. The accountability report becomes evidence of accountability and is used as a document to disburse funds in the following year. Limau Manis Village in preparing the accountability report accountability report assisted by team from sub-district. The accountability report was prepared by the village treasurer with the assistance of the kecamatan facilitator. The preparation of the accountability report was carried out by the village treasurer himself without using the services of a third party, as stated by Ms. Siti as the Head of Financial Affairs: "In making the report we do it ourselves, there are villages that use the services of a third party to make the report, but we try to do it ourselves, besides that we also submit the results of our report to the local district government" (February 29, 2024). In accounting for the Village Fund in Limau Manis Village, it must have the principle of transparency to the village community as said by Mr. Dodi as the Village Head: "We, the village government, put up transparency banners, where the work points are, we put up these transparency banners. where the road work points are, we put them up so that if an inspection team comes they can go down directly to see what we have done" (February 29, 2024). In this case, the opinion of Mr. Halim as the local community regarding the accountability of the Village Fund carried out by the village government in Limau Manis is: "There has indeed been work on making drainage, but it has not been maximized because the weather does not support frequent rain. so the road is muddy and a little mud from the excavated soil for drainage" (March 01, 2024). Based on the results of interviews and observations that have been made,

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it can be said that the accountability of the Village Fund in Limau Manis Village is in accordance with Permendagri No. 133 of 2014. The Limau Manis Village Government has submitted an accountability report to the district government, in addition, the Village Fund accountability is also submitted to the local community, but some of the work carried out has not been effective, one of which is making drainage due to unfavorable weather to maximize the development funded by the Village Fund.

Realization of Village Funds and its Impact on Development in Limau Manis Village, Tanjung Morawa Sub-district, Deli Serdang Regency

Formed development is actually very impactful for the people of Limau Manis Village, especially since all development in the village is 100% derived from village funds such as Drainage, Paving Blocks, Posyandu, Puskesmas, Stunting and road repairs. This proves that village funds have a huge impact on village development both in terms of infrastructure and superstructure. In addition, the community also hopes that village funds can increase so that village development is evenly distributed. The results of the interview with Mr. Dodi as the Village Head stated as follows: "The impact is very large on the village, because all development in this village is 100% derived from village funds. Some examples of development that come from village funds such as drainage, paving blocks, posyandu and road repairs. The existence of lagging village development can be infrastructure and superstructure development and the community hopes that village funds can increase so that village development is evenly distributed" (February 29, 2024).

Factors Hindering the Management of Village Fund Allocation in Improving Development in Limau Manis Village, Tanjung Morawa District

Based on the results of research and observations that have been made, researchers found that the inhibiting factors in the management of the Limau Manis Village Fund Allocation in improving development. Based on the results of research conducted by researchers, that the inhibiting factor in the Management of Village Fund Allocation in improving development in Limau Manis Village, Tanjung Morawa District is that community participation in the Village Fund Allocation Management process in Limau Manis Village is still very low. The lack of understanding of the role of the village community as planners, implementers and evaluators of the program has led to a tendency for the community to participate less in the village fund allocation program. Although there are already people who take an active role in the management of village fund allocations, the results are not significant, because the number of people who have participated is far less than those who have not participated. In addition, the information conveyed by the village government regarding planning to develop the village is still unclear. during the village development planning stage, the village government did not explain in detail about village development planning, which made the community less understanding. the village government was more focused on mentioning the nominal Village Fund Allocation obtained. However, even though the information provided is not clear, the preparation of the Village Fund Allocation activity plan can be completed properly.

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Effectiveness Analysis / Effectiveness Ratio

Based on calculations carried out through effectiveness analysis, it can be concluded that the calculation of the Effectiveness of Village Fund Allocation Management in Limau Manis Village in 2021, 2022 and 2023 is as follows:

$$2021 \text{ Calculation} = \frac{\text{IDR.1,280,200,000}}{\text{Rp.1,294,100,000}} \times 100\% = 98.82\%$$

Rp.1,294,100,000

$$\text{Calculation Year 2022} = \frac{\text{Rp.1,171,350,000}}{\text{Rp.1,182,735,000}} \times 100\% = 99.03\%$$

Rp.1,182,735,000

$$\text{Calculation Year 2023} = \frac{\text{Rp.1,141,520,000}}{\text{Rp.1,141,960,000}} \times 100\% = 99.96\%$$

Rp.1,141,960,000

Based on calculations from the Ministry of Home Affairs, Ministry of Home Affairs No.690,900,327, the effectiveness ratio of Village Fund Budget management in 2021, 2022 and 2023 can be explained in the following table:

Table 4. Effectiveness Level of Village Fund Allocation in 2021, 2022 and 2023 Limau Manis Village, Deli Serdang Regency

No.	Year ADD	Total ADD	The amount of ADD that Realized	Ratio Effectiveness	Description
1	2021	Rp.1,294,100,000	IDR 1,280,200,000	98,92%	Effective
2	2022	Rp.1,182,735,000	Rp.1,171,350,000	99,03%	Effective
3	2023	Rp.1,141,960,000	Rp.1,141,520,000	99.96%	Effective

Source: Details of Village Fund Allocation in Limau Manis Village

Effectiveness of Village Fund Allocation management in Limau Manis Village in 2021, 2022 and 2023

Based on the explanation in table 4 regarding the explanation of the results of the calculation of the Effectiveness Ratio, the Management of Village Fund Allocation in Limau Manis Village from 2021, 2022 and 2023 is in the "Effective" category. Because its effectiveness is at 90% - 100%. This is in accordance with the calculation and criteria for the Effectiveness Ratio by the Ministry of Home Affairs, Ministry of Home Affairs.

Based on data obtained from the Limau Manis Village Office, the Village Fund Budget in 2023 is allocated to various fields such as:

Field of Village Administration

✓ Siltap and allowances for village heads and village officials	Rp.	577.500.000,-
✓ Social security allowance for village heads and village officials	Rp.	53.238.468,-
✓ Provision of village government operations	Rp.	116.738.532,-
✓ BPD Allowance	Rp.	66.600.000,-
✓ BPD Operations	Rp.	15.100.000,-

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Village Development Implementation Division

✓ Procurement of Masks	Rp.	6.381.000,-
✓ Posyandu	Rp.	110.160.000,-
✓ Stunting	Rp.	14.400.000,-
✓ PUSKESOS	Rp.	18.000.000,-
✓ BOP Ratification of DTKS proposal	Rp.	2.400.000,-
✓ Paving Blok Dusun I Gg Dormitory 1	Rp.	27.648.000,-
✓ Paving Blok Dusun III-B Gg Meranti	Rp.	23.724.000,-
✓ Paving Blok Dusun XI Gg Kurnia 1 & 2	Rp.	39.060.000,-
✓ Drainage of Dusun III-A Gg TK Barayani	Rp.	21.220.000,-
✓ Drainage Dusun V Gg Serasi	Rp.	46.175.000,-
✓ Drainage Dusun IX Gg Sablon-Gg Sepakat	Rp.	138.394.000,-
✓ Drainage Dusun X Gg Rezeki	Rp.	138.934.000,-

Community Development Division

✓ Village Level MTQ	Rp.	25.234.000,-
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Community Empowerment Division

✓ Capacity building of village apparatus	Rp.	150.000.000,-
✓ KETAPANG	Rp.	32.378.000,-
✓ TPK3PKK Training	Rp.	10.000.000,-
✓ Training for 10 PKK Program Competition Activities	Rp.	27.490.000,-
✓ Refresher Training/Strengthening of Posyandu Cadres	Rp.	10.000.000,-
✓ Digital Marketing Training	Rp.	25.500.000,-

Field of disaster, emergency and urgent village management

	Rp.	284.400.000,
✓ Direct Cash Assistance for 12 Months		
✓ Natural Disaster Management	Rp.	10.000.000,-

DISCUSSION

Based on the effectiveness ratio criteria, the management of the Village Fund allocation in Limau Manis Village from 2021-2023 is in the effective category, because the level of effectiveness is at 90-100%. This is in accordance with the effectiveness ratio criteria. From the research that has been conducted, it can be explained that the Village Fund Allocation received by the Limau Manis Village Government from 2021 to 2023 has fluctuated, where the amount of rupiah received tends to change. The effectiveness of Village Fund Allocation Management from 2021 to 2023 in Limau Manis Village, Tanjung Morawa District, Deli Serdang Regency is in the effective category. However, not all levels of effectiveness are within 100%, this is because there are targets that cannot be realized

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optimally. This is in accordance with the theory from the Ministry of Home Affairs, Ministry of Home Affairs number 690.900.327 which states that, if the level of effectiveness or the results of the comparison between the realization and the target of the Village Fund Allocation (ADD) if the level of achievement is at 90-100%, it can be said to be in the effective category. The level of effectiveness of Village Fund Allocation management in Limau Manis Village in 2021 (98.92%), 2022 (99.03%), and 2023 (99.96%). In realizing the Village Fund, which is not a small amount, it is not an easy job because it requires the right strategy, starting from planning, implementation, to evaluation. Moreover, village funds are funds intended to develop rural areas to be more independent and prosperous, so that their management must be right on target in accordance with the intent and purpose of the Village Fund Allocation. In planning the Village Fund Allocation, the Limau Manis Village Government involves the community in order to implement the principle of responsiveness to community needs through Village Consultative Meetings. The planning of activities sourced from the ADD must really able to accommodate the aspirations of the community. All activities funded by ADD are programs that are the needs of the community and are a priority to be implemented in order to achieve the effective use of funds that have been determined by the Regency Government. For the use of the current budget, which consists of four fields, namely the Empowerment Sector, the Development Sector, the Government Sector, the Community Sector. Not only that, in the supervision stage, the community plays an active role, especially in the implementation carried out by the TPK (Activity Implementation Team) in procuring goods that will be distributed to the community as recipients of the Village Fund. It can be concluded that the function of the community in supervising ADD is needed because the community plays an important role in the allocation of Village Funds. ADD accountability in Limau Manis Village is integrated with APBDesa accountability. This is in accordance with Deli Serdang Regent Regulation Number 005 of 2018 concerning Procedures for the Distribution and Determination of Village Funds The regulation is intended to provide a legal basis for village finance, village financial resources, village financial management, and village revenue and expenditure budgets. Village financial management must be carried out efficiently and effectively, transparently and accountably. ADD, which is one of the main sources of village income, must also be accounted for transparently to the community as well as to the upper level of government as the authorizing institution. In carrying out the duties, authorities, rights, and obligations in the financial management of village funds, the Limau Manis Village Head has an obligation to submit an accountability report. The accountability report is periodic, per semester, and per year, which is submitted to the Regent/Mayor and some are submitted to the BPD. From the results of this study, it can be said that the effectiveness of the management of the Village Fund Allocation in Limau Manis Village is based on the concept of effectiveness and the stages of managing the allocation of village funds regulated in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014. The obstacles faced in realizing the allocation of village funds in Limau Manis Village based on the results of interviews are the lack of understanding of the role of village communities as planners, implementers and evaluators of the program, which causes a tendency for the community to participate less in the village fund allocation program, although there are already people who take an active role in managing the allocation of village funds but the results are not

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significant, because the number of people who have participated is far less than those who have not participated. In addition, the information conveyed by the village government regarding the planning to develop the village is still unclear. During the village musrembang stage, the village government did not explain in detail about village development planning. And to overcome these obstacles, it can be overcome through training. Training will play a role in providing insight and skills to human resources, which in this case is the Limau Manis government apparatus in particular and the village community in general. With the insights possessed by the village government apparatus and the community, it will provide the ability to plan and develop programs in the allocation of village funds more thoroughly. The skills gained from the training will help the Limau Manis village gov evaluating the programs created through the allocation of village funds so that the management of village fund allocations will become more effective. The success of ADD management can be measured by increasing community knowledge about the existence of ADD, increasing community participation in village-level development planning meetings, and increasing community knowledge related to the accountability of ADD use by the Village Government. The lack of understanding of human resources in the management of village fund allocations can be overcome through training. Training can play a role in providing skills as well as insights for human resources, in this case the government apparatus in Limau Manis village in particular and the village community in general. With the insights and knowledge possessed by the village government apparatus and the community, it will provide the ability to plan and develop a more mature program of activities funded by the village fund allocation. The skills gained from the training can assist the Limau Manis village government apparatus in implementing and evaluating work programs created through village fund allocations so that the management of village fund allocations can become more effective. Based on the results of field research related to the impact of village funds on development in Limau Manis Village, it can be said that it was successful from the results of interviews conducted, the community felt a positive impact. Developments have been carried out, although not all of them have been realized directly. Community welfare is felt because of development. Therefore, village funds make it easier for people to do their work. As in previous research, it explains that village development includes the implementation of village governance, village development implementation, village community development and village community empowerment, one of which is the construction of land transportation infrastructure, namely neighborhood roads.

CONCLUSION

Based on the results of research and discussion of the Village Fund: The Effectiveness of Management and Its Impact on the Development of Limau Manis Village, Tanjung Morawa Subdistrict, Deli Serdang Captain, then conclusions can be drawn: The management of the Village Fund allocation in Limau Manis Village from 2021-2023 is in the effective category, because the level of effectiveness is at 90-100%. It can be explained that the Village Fund Allocation received by the Limau Manis Village Government from 2021 to 2023 has fluctuated, where the amount of rupiah received tends to change. Where in the process of managing the Village Fund Allocation, there are three stages, namely planning, implementation and accountability. The impact of village funds through

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development has a positive impact on the community, it can be seen from several programs that have been built through the village fund budget. Some of the programs that have been built by the Limau Manis Village government are very helpful for community activities. This proves that village funds really help the development process in Limau Manis Village, so that it can prosper the lives of the community in general. The impact experienced after the existence of village funds is very prosperous for community life. This is because developments have begun to be carried out, although not all of them have been realized directly. Community welfare is felt because of development. Therefore, village funds make it easier for people to do their work. ernment apparatus in implementing and managing village fund allocation programs. Obstacles in the Management of the Limau Manis Village Fund Allocation in improving development. The inhibiting factors in question are regarding the community's understanding of ADD, community participation in the Village Fund Allocation Management process in Limau Manis Village is still classified as very low. the community does not participate in the village fund allocation program, although there are already people who take an active role in managing the allocation of village funds, the results are not significant, because the number of people who have participated is far less than those who have not participated. In addition, the information conveyed by the village government regarding planning to develop the village is still unclear. during the village development planning stage, the village government did not explain in detail about village development planning, which made the community less understanding. the village government was more focused on mentioning the nominal Village Fund Allocation obtained. However, even though the information provided is not clear, the preparation of the Village Fund Allocation activity plan can be completed properly.

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