Overview And Influence Of Village Fund Allocation (Add) On Community Participation In Indonesia

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Abstract

The purpose of this study is to analyze the village community budget, the village infrastructure development budget, the village community self-help budget and the distribution system of the village fund allocation towards the participation of village communities in Deli Serdang Regency, North Sumatra, Indonesia. Data analysis method used by descriptive and quantitative data analysis methods, this method is used to determine the description and influence of Village Fund Allocation (ADD) on community participation. The analytical tool used is Multiple Regression Analysis and data validity testing and classical assumption testing are performed. The results concluded that the village community budget has a positive and significant effect on the participation of the village community, meaning that if there is an increase in the budget the village community facilities will affect the participation of the village community in Deli Serdang Regency. An increase in the village infrastructure development budget will affect village community participation. If an increase in the budget of the village community self-help will affect the participation of the village community in Deli Serdang Regency. In addition, the system for channeling the budget allocation for village funds will affect the participation of village communities in Deli Serdang Regency.

Keywords : village community budget, village infrastructure, development budget

1. Introduction

The village is the largest area in Indonesia, it can be said that Indonesia was built from the village. The village is a pioneer of an autonomous democratic system since the period of the first colonial period, because for a long time the village had a system and mechanism of governance and social norms according to the culture of each region. It can be said that villages are the seeds for forming a state, not only in Indonesia but also in other countries. But ironically, rural development in Indonesia is always marginalized, because we are more inclined in urban development. This also causes the rate of urbanization of the population to urban areas. Coleman (2019) state the formation of a village is inseparable from the human instinct, which instinctively wants to live with a husband/wife's family and children, and their relatives, who then usually choose a place of residence together. The residence can be in the form of an area with a move - especially occurs in certain areas of forest or land area that still allows the family to move. This can still be found in some of the indigenous tribes in Sumatra such as the stronghold, the inner child tribe, some indigenous Malay residents, also on other islands.

The village as the smallest government system requires renewal to support village development that is more improved and the level of life of rural communities far from poverty (Yusuf, 2019, Nurlina, 2019 and Rumkel, 2019). Various problems in the village are very complex, making the stumbling block for the village to develop. Starting from the existence of matters that are absolutely village affairs, but still the authority of the district government as stipulated in Law No. 32 of 2004 concerning Regional Government and Government Regulation No. 72 of 2005 concerning Villages, until the birth of a Permendagri No. 30 of 2006 concerning Procedures for Submitting District/City Government Affairs to Villages (Azlina et al., 2017). The process of handing over authority was indeed fitting to be the starting point for the resurrection of the village. Because the village is given absolute fulfillment to regulate and manage its own governance without intervention from any party, of course by relying on human resources in the village as the subject of development. Delegation of authority to the village can make the right instruments and solutions to
realize accelerated development in the village. Although it must also be balanced with other supporters, such as the ability and mentality of village government officials and the responsiveness of the village community to constructively and gradually try to improve their welfare.

Law No. 5 of 1979 article 3 states that the village government consists of the village head and LMD (Village Deliberation Institute), and through Presidential Instruction No. 28 of 1980 and the Minister of Home Affairs Instruction No. 4 In 1981, the structure and function of village social organizations during the New Order era also formed the LKMD (Village Community Resilience Institute). In this law, the government bureaucracy system is centralized, intervened (negation), that is, the village is an extension of the central government. The position of the village head is a single ruler, as well as concurrently chairing the LMD and LKMD (Badaruddin et al., 2017).

Badaruddin et al (2017) stated that the Village government structure in Law No. 22 of 1999 consists of village government and BPD. In this context, article 104 of Law No. 22 of 1999 lists the existence and formation of the Village Representative Body is a village legislative body, which functions as a protector of customs, together with the village head to make a Village Regulation, channeling the aspirations of the village community, and the supervisor of the administration of the village administration. Through Law No. 32 of 2004 as a substitute for Law No. 22 of 1999 concerning Regional Government, this law provides new discourses and paradigms in an effort to accelerate the realization of community welfare through enhancing empowerment services, and community participation in the development process, and regional competitiveness by taking into account the principles of democracy, equity and justice.

Zhao (2019) state the understanding of village development needs to get more attention from all groups, ranging from ordinary people to all officials in all bureaucratic lines. This is because the purpose of village development which is a place where most of the poor people in Indonesia are located is to advance, independence and prosper the community, this is certainly not an easy thing to go through without a process that is very mature and neatly arranged. Based on Law Number 06 Year 2014 concerning Villages, Article 78 explains village development, which includes; (1) Village Development aims to improve the welfare of the Village community and human quality and poverty alleviation through meeting basic needs, construction of Village facilities and infrastructure, development of local economic potential, and sustainable use of natural resources and the environment; (2) Village Development includes the planning, implementation and supervision stages; (3) Village Development as referred to in paragraph 2 promotes togetherness, kinship and mutual cooperation in order to realize the mainstreaming of peace and social justice.

Wahyuddina (2020) state that the Village Fund Allocation (ADD) is basically used for the welfare of citizens, encouraging infrastructure development, the economy of citizens and other types of empowerment (Suriadi et al., 2015). At present, in Indonesia there are around 73,000 villages and around 8,000 villages. With the assistance from the government, each village will get a different ADD, taking into account the population, poverty rate, area and geographical difficulty level.

One of the government's strategies to help villages become independent and autonomous by providing Village Fund Allocation (ADD). The use of ADD funds is 30 percent for operational costs of the Village Government and the Village Consultative Body (BPD); 70% for community empowerment and strengthening the capacity of Village Government (Putra et al. 2013). Pursuant to Law Number 6 of 2004 concerning Villages, Villages have a source of income in the form of original Village income, Village original income sources, revenue sharing from regional taxes and district / city levies, part of the central and regional financial balance funds received by districts / cities, budget allocation from the APBN, financial assistance from the provincial APBD and district/city APBD, as well as grants and donations that are not binding on third parties (Karmawan
et al., 2020). The overall Village income source is used to fund the implementation of village authority which includes governance, development, community empowerment, and society.

In Indonesia, compared to urban areas, rural areas have larger areas and a larger population, which is about 65 percent of Indonesia's population live in rural areas (Adisasmita 2006). The existence of the Village Fund Allocation aims to create equitable development in each village, with development that is evenly distributed in various sectors and naturally the welfare of the village community will be achieved. However, the reality is that there is currently a lot of misappropriation of the Village Fund Allocation by Village Heads in various provinces in Indonesia. Community participation is an important step in efforts to find out and analyze the needs and problems of the problems experienced by the community itself. Adisasmita (2006) said that community participation activities in development include identification of potential, problems faced by the community, development programs that are really needed by local communities, implementation of development programs and their supervision. In general, the level of community participation in the planning and decision making stages of a development program will affect the success rate of the program (Lugiarti 2004). One of the decisive factors in the implementation of a development is the human factor, so the participation and cooperation of all existing communities is very much needed (Muda, 2019). Community participation is highly expected in each stage of development from the planning stage, the implementation stage, the utilization phase and the evaluation stage so that regional development can be carried out that is truly in accordance with the needs and aspirations of the community.

Implementation of activities and use of the budget starting from the planning process to accountability refers to the provisions and is based on the principles of village fund management (Nurzaimah, 2016 and Kurniasih et al., 2020). The principle of accountability and transparency which is a characteristic of the basis of good governance, so accountability is not only conveyed to the government in authority, but also must be conveyed to the public both directly and indirectly. Direct accountability to the community is conveyed through village deliberations as a forum to discuss strategic matters, which were attended by BPD and other community elements. In addition, it can also be disseminated through various means of communication and information infrastructure such as village information boards, the official website of the district government or even the village web site.

Meutia (2017) explained the allocation of village funds that are transferred directly to the Budget Planning Villages without supervision from both the government and the local community does not rule out the possibility of fraud committed by the management, which in the end the village funds that are intended for development and community empowerment are not on target. Therefore Internal Oversight as an independent and objective trust and consultancy activity designed to add value and improve the organization's operations. Thus internal supervision helps the organization in achieving its objectives by applying a systematic and disciplined approach to evaluating and increasing the effectiveness of the process of managing the adequacy of organizational control and management. Supervision ensures compatibility between implementation and planning.

Empowerment as a process of developing, independence, self-empowerment, strengthening the bargaining position of the lower classes of society against the power of suppressive forces in all fields and sectors of life (Hambali, 2018). Independent community as a participant means opening up space and capacity to develop creative potential, control the environment and its own resources, solve problems independently, and participate in determining the political process in the realm of the state. The community participates in the development process and governance. Community empowerment is a development process where the community takes the initiative to start the process of social activities to improve the situation and condition of oneself.
Simanjuntak, (2013), Apbd Serdang Bedagai Village Fund Allocation Analysis on Village Development in Sei Rampah District. Problem formulation Is there a difference in the average household income after the implementation of the Village Fund Allocation in the Sei Rampah District Area. Data management uses quantitative. Research results obtained include: The existence of differences in community income after the implementation of the Village Fund Allocation in the District of Sei Rampah. Benefits of Village Fund Allocation in the fields of transportation, economy, health, education and youth coaching are beneficial in the development of villages both from the village community and village leaders, but in the production sector there are different benefits from the village community and village leaders.

2. LITERATURE REVIEW

2.1. Villages according to the Village Law No. 6 of 2014

In the general provisions of Law No. 32/2004 concerning regional governments, villages or other names, hereinafter referred to as villages, are legal community units with territorial boundaries that are authorized to regulate and administer the interests of local communities, based on recognized local origins and customs, and respected in the system of government of the unitary state of the Republic of Indonesia (Reumi, 2018). In the law it is also stated that the village is a legal community unit with territorial boundaries that are authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, original rights and or traditional rights that are recognized and respected in the system of government of the unitary state of the Republic of Indonesia.

Villages and adat villages basically carry out almost the same tasks. Whereas the difference is only in the implementation of original rights, especially regarding the social preservation of Indigenous villages, the arrangement and management of indigenous territories, customary peace sessions, maintenance of order and order for indigenous peoples, and arrangements for implementing government based on original arrangements. Customary villages have government functions, village finance, village development, as well as getting facilitation and guidance from the regency/city government. In this position, Desa and Desa Adat can receive equal treatment from the government and regional government. Therefore, in the future the Desa and Adat Villages can change the face of the village and effective governance of government administrators, the implementation of efficient development, as well as community development and community empowerment in the region. In the same status as that, the Desa and Desa Adat are regulated separately in this law.

2.2. Village Finance and Village Funds

Badaruddin et al (2017) states that about Law Number 6 of 2014 Article 71 explains Village finances are all village rights and obligations that can be valued in money, as well as everything in the form of money and goods related to the implementation of rights and obligations. Rights and obligations can lead to income, expenditure, financing and village financial management (Badaruddin et al., 2017). Village income includes Original Village income; APBN Allocation, Profit Sharing of Taxes and Regional Retribution; Provincial / Regency APBD Financial Aid Fund Allocation, Grants and third party donations; other legal village income. Whereas the Village fund allocation consists of SILTAP of the Village Head and Village apparatus which is the DP portion received by the Regency and City from DBH & DAU minus DAK of at least 10 percent for the Village; Postponement and/or deduction of ADP after deducting DAK that should have been distributed to the Village.

Village Original Income (PADes) is the result of Asset Operations, self-help and participation, Mutual Assistance, etc. PADes. Other village original income based on origin and
local authority of village scale; other legitimate village income, among others, the results of third party collaboration and company assistance located in the village. Village Funds are funds sourced from the State Revenue and Expenditure Budget allocated for Villages that are transferred through the Regency/City Regional Revenue Budget and are used to fund organizers, conduct development, community development, and community empowerment.

Provisions governing the Village Fund are Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Budget for the implementation of Article 72 paragraph (1) letter b and paragraph (2) of Law Number 6 of 2014 concerning Villages. The Village Fund Allocation is calculated based on the number of villages and allocated by taking into account the population, poverty rate, area size, and geographical difficulty level. Government Regulation Number 60 Year 2014 and the amendment to the Government Regulation Number 22 Year 2015 in Article 11 paragraph (2) Village Fund is allocated by calculating the basic allocation and allocation calculated by taking into account the population, area, poverty rate and geographical difficulty level. This is also explained in the Minister of Finance regulation No. 93 / PMK.07 / 2015 concerning the procedure for allocating, channeling, monitoring, monitoring and evaluating Village Funds explained in article 3 states that the basic allocation of the percentage level is 90 percent of the Village Fund budget. While the remaining 10 percent in article 4 is divided proportionally, the population is 25 percent, the poverty rate is 35 percent, the area is 10 percent and the geographical difficulty level is 30 percent. Data on population, poverty, area and geographical difficulty based on data submitted by authorized ministries or institutions dealing with statistical matters are explained in Government Regulation No. 22/2015 in Article 11 paragraph (4) and Minister of Finance regulation No. 93/PMK.7/2015 in article 4 paragraph 4. The amount of the budget allocation for the Village Fund whose allocation is directly to the Village is determined 10 percent from and outside the Regional Transfer Fund (on top) in stages.

The percentage of the allocation of Village Funds from the State Budget in accordance with Article 30A paragraph (1) of Government Regulation Number 22 of 2015 with a total of 2015 of 3% in 2016 of 6 percent and 2017 of 10 percent of Transfers to Regions, this allocation can run if financial capacity Market 30A paragraph (2) has been fulfilled. Other sources of financing are the Profit Sharing of Taxes and Regional Levies in accordance with the provisions in article 97 paragraph (1), the Regency Government allocates 10 percent of the realization of the revenue sharing of regional tax and levies. Allocation to villages with a composition of 60 percent is divided equally and 40 percent divided proportionally from the realization of the taxes and user fees of each village in accordance with the provisions in Article 97 paragraph (2).

2.3. Village Funds Absorption

The results of the agreement of the coordination meeting related to the acceleration of the absorption of village funds Minister of Internal Affairs, the Minister of Finance, and who represented the Minister of the Village, the Development of Disadvantaged Regions and Transmigration (Ibrahim, 2019). To speed up the process of channeling district/city government funds, the Vice President directed the relevant Ministries to divestitize all regulations governing village budget funds and reformulate them in a joint regulation (Azlina et al., 2017). This is to anticipate overlapping regulations that can result in a slow administration process for budget absorption.

In general, five directives to accelerate the process of absorbing the village fund budget, namely: first, inventorying all the regulations governing the village fund budget to then be integrated in a joint regulation. Second, use an integrated reporting or monitoring system between the relevant Ministries and is simple in their application in the field. Third, simplify the choice of program activities that can be chosen by the village government in absorbing the village budget.
Fourth, use e-government in the report system for implementing village budget absorption. Fifth, prioritizing the use of the village fund budget for infrastructure and social economy (Nada, 2018).

The Village Fund budget program aims to equalize development progress and to open new jobs in the rural environment to anticipate current economic conditions. The village budget program is expected to be able to help drive the economy in rural areas where there are many workers, farmers and fishermen who are affected by the economic and weather conditions (Achmad, 2017). All elements of the bureaucracy in the regions must take an active role in accelerating the absorption of the village fund budget program.

3. RESEARCH METHODS

According to Yahya et al (2019), the research design is a framework or details of work procedures that will be carried out at the time of research, so that it is expected to be able to provide an overview and direction to be carried out in carrying out the research, as well as to provide an overview if the research has been completed or the research has been carried out. " The research design serves to help the implementation of research so that it can run well. Data analysis method used by the author in analyzing existing problems with descriptive and quantitative data analysis methods, this method is used to determine the description and influence of Village Fund Allocation (ADD) on community participation in Deli Serdang Regency.

The list of questions or questionnaire supported by variables and indicators to be measured must be determined in advance. The measurement scale used to measure both the independent variable and the dependent variable in this study is the Likert scale. This scale allows researchers to enter respondents into ranking based on their attitude, but does not provide absolute value for an object. The measurement scale to be investigated along with the indicators are presented with a Likert Scale. This analysis is intended to find out the influence of variables X and Y in a systematic way which is stated in statistical form as follows: (Sugiyono, 2010)

\[ Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e \]

Noted:

- \( Y \) = the participation of village communities
- \( X_1 \) = the village community budget
- \( X_2 \) = the village infrastructure development budget
- \( X_3 \) = the village community self-help budget
- \( X_4 \) = the distribution system of the village fund allocation
- \( a \) = Constanta
- \( b_1, b_4 \) = Coefficient
- \( e \) = error

4. RESULT AND DISCUSSION

4.1. Result

After testing the validity and reliability and certainly pass the classic assumption test. The results show that classic assumption testing does not experience problems. Furthermore, testing the hypothesis with multiple linear regression to determine the effect of independent variables on the dependent variable. The researcher used SPSS 22.0 for windows program so that the results obtained were more focused. The results of the calculation of multiple linear regression obtained by using the SPSS 22.0 program for windows can be seen in the following Table 1:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>.311</td>
<td>.367</td>
<td>.847</td>
<td>.400</td>
</tr>
</tbody>
</table>
The village community budget (X1), the village infrastructure development budget (X2), the village community self-help budget (X3) and the distribution system of the village fund allocation towards the participation of the village community. This can be seen from the following information:

Constants (a) of 0.311 indicate that without the village community budget, the village infrastructure development budget, the village community self-help budget, the distribution system of the village fund allocation towards the participation of the village community and a fixed value of 0.311. The coefficient (b1-b4) of the village community facility budget (X1) is 0.492, the village infrastructure development budget (X2) is 0.204, the village community self-help budget (X3) is 0.411 and the variable system of village fund allocation (X4) is 0.110 shows that the independent variable is quite positive. The t test was used to determine whether partially the village community facility budget (X1), the village infrastructure development budget (X2), the village community self-help budget (X3) and the variable system of village fund allocation (X4) in Deli Serdang Regency, had a significant effect on Village Community Participation (Y).

Based on the results of primary data processing with SPSS 22.0 program in Table 1 above, the t test (partial) is obtained as follows:

1. Based on the results of the t test for village community budgeting variables, the value of tcount is 20,301> ttable (n-k = 77-3 = 74) 1.993, with α = 0.000 <0.05 then Ha is accepted because tcount> ttable. Thus it can be concluded that the partial budget of village community facilities (independent variable) has a positive and significant effect on village community participation (the dependent variable) meaning that if there is an increase in the budget of village community facilities will affect village community participation of 20,301. In Deli Serdang Regency.

2. Based on the results of the t test for the village infrastructure development budget variable, the value of tcount is 8.508> ttable (n-k = 77-3 = 74) 1.993, with α = 0.000 <0.05 then Ha is accepted because tcount> ttable. Thus it can be concluded that partially the village infrastructure development budget (independent variable) has a positive and significant effect on village community participation (the dependent variable) meaning that if there is an increase in the village infrastructure development budget it will affect the village community participation of 8,508 in Deli Serdang Regency.
3. Based on the results of the t test for village community self-help budget variables, the value of tcount is 9.531 > t table (n-k = 77-3 = 74) 1.993, with α = 0.000 < 0.05 then Ha is accepted because tcount > t table. Thus it can be concluded that partially the village community self-help budget (the independent variable) has a positive and significant effect on the participation of the village community (the dependent variable) meaning that if an increase in the village community self-help budget will affect the participation of the village community by 9.531 in Deli Serdang Regency.

4. Based on the results of the t test for the variable system of distribution of village fund allocation, the value of tcount is 26.523 > t table (n-k = 77-3 = 74) 1.993, with α = 0.000 < 0.05 then Ha is accepted because tcount > t table. Thus it can be concluded that partially the system of budget allocation for village fund allocation (independent variable) has a positive and significant effect on the participation of the village community (dependent variable) meaning that if there is an increase in the budget distribution system the village fund allocation will affect the participation of the village community by 26.523 in Deli Serdang Regency.

The coefficient of determination is used to measure how far the model's ability to explain the variance of independent variables or predictors. The range of values for R2 is 0 ≤ R2 ≤ 1 getting closer to zero means the model is not good or the variance of the model in explaining is very limited, on the contrary the closer to one model the better shown in Table 2.

Table 2. R Square Test Results (R2)

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.999a</td>
<td>.998</td>
<td>.998</td>
<td>.19073</td>
</tr>
</tbody>
</table>

a. Dependent Variable: the participation of village communities

Sources: SPSS Result (2018).

The Table 2 shows that:

1. R shows a simple correlation, namely the village community budget (X1), the village infrastructure development budget (X2), the village community self-help budget (X3) and the variable system of village fund allocation (X4) to the participation of the village community (Y) is amounted to 0.999 or 99.9%. meaning that if the greater R means the relationship is getting stronger.

2. R square (R2) or square R shows the coefficient of determination is 0.998, meaning that 99.8% of the variable variables of village community facilities (X1), village infrastructure development budget (X2), village community self-help budget (X3) and distribution system variables budget allocation for village funds (X4) towards village community participation (Y), while the remaining 0.2% is not examined by this study.

3. Adjusted R Square is an adjusted R2 value so that the picture is closer to the quality of exploratory models in the population. From table 4.73 it can be obtained that the Adjusted R Square (R2) is 0.998 meaning that 99.8% of the variables of the village community facility budget (X1), the village infrastructure development budget (X2), the village community self-help budget (X3) and the variable fund distribution system village (X4) can explain the variable of village community participation (Y), while the remaining 0.2% is explained by other variables outside the study.

4. The Standard Error Of The Estimated is a measure of prediction error. The Standard Error Of Estimated can also be called the standard deviation. In this case the value is 0.19073. The smaller the standard deviation means the better the model.

4.2. Discussion
4.2.1. The Influence of Village Community Facility Budget (X1) on Village Community Participation (Y)

Village community budget used to increase community development in the countryside. Facilities are very important needs for the development of progress in rural areas, especially in the provision of seeds (plants/trees/fish), food crops, clean water facilities, irrigation channels and agricultural business roads (agriculture and fisheries). According to Wibowo (2014) Evaluation of Management of Village Fund Allocation for Development of Village Infrastructure Facilities (Wonoasri Village, Grogol Subdistrict, Kediri District) The results of the analysis of identification of the amount of Village Fund allocations made by Wonoasari village Grogol Subdistrict, Kediri Regency in 2009-2013 for facilities and infrastructure shows that the management of village fund allocation has been carried out in accordance with the Regulation of the Minister of Home Affairs Number 37 of 2007, which is 40%. The weakness of the management of the allocation of village funds lies in the existence of errors in prioritizing the physical development of village supporting facilities and infrastructure that prioritizes the construction of village halls compared to the infrastructure development needed by the people of Wonoasari Village. This is because the apparatus does not use RJMDesa, the results of musrenbang and development work plans to determine the construction of facilities and infrastructure that must be prioritized in order to improve the quality of life of the community. Based on the results of the t test for village community budgeting variables, the value of tcount is 20.301> ttable (n-k = 72-3 = 68) 1.995, with α = 0.000 <0.05 then Ha is accepted because tcount> ttable. Thus it can be concluded that the partial budget of village community facilities (independent variable) has a positive and significant effect on village community participation (the dependent variable) meaning that if there is an increase in the budget of village community facilities will affect village community participation of 20.301. In Deli Serdang Regency.

4.2.2. Effect of Village Infrastructure Development Budget (X2) on Village Community Participation (Y)

Village infrastructure development budget which includes: assistance to villages, kindergarten building, PAUD building, MDA / TPA building construction, construction of houses of worship. According to the results of research Rizal Bawias (2010), Management of Village Revenue and Expenditure Budget in Supporting Development Financing in the Bitunuris Village, Salibabu District, Talaul Islands Regency. Based on the results in the previous chapters, it can be concluded that the role of the village government (village head together with the village apparatus) in managing the APBDes in Bitunuris village is not yet fully functioning where the management of the APBDes / village finances is still not in accordance with the existing budget. Therefore the village government must work even harder in managing the existing APBDes so that all the budgets that have been mutually agreed in the existing village regulations will be implemented in accordance with the stated village development goals, and can also manage the benefits and sources of village income in accordance with the principles stated that is transparency, accountability and participation so that all village development is carried out effectively and efficiently (Lubis et al., 2017). From this obstacle, it becomes an important note to the village administration of Bitunuris with this obstacle that administration is often neglected because of that there is collaboration between the existing village government, community, sub-district and district governments so that the management of APBDes can be directed and in accordance with applicable regulations.

Based on the results of the t test for the village infrastructure development budget variable, the value of tcount was 8.5008> ttable (n-k = 72-4 = 68) 1.995, with α = 0.000 <0.05 then Ha was accepted because tcount> ttable. Thus it can be concluded that partially the village infrastructure development budget (independent variable) has a positive and significant effect on village
community participation (the dependent variable) meaning that if there is an increase in the village infrastructure development budget it will affect the village community participation of 8,508 in Deli Serdang Regency.

4.2.3 Effects of Village Community Self-Budgeting (X3) on Village Community Participation (Y)

The village community self-help budget consists of: the village expenditure income budget (APBD), the village office facility, the technical implementation of the village assistant, accountability to the village head and the operation of the village consultative body. Based on the results of the t test for village community self-help budget variables, the value of tcount was 9.531 > t table (n-k = 72-4 = 68) 1.995, with α = 0.000 <0.05 then Ha was accepted because tcount > t table. Thus it can be concluded that partially the village community self-help budget (the independent variable) has a positive and significant effect on the participation of the village community (the dependent variable) meaning that if an increase in the village community self-help budget will affect the participation of the village community by 9.531 in Deli Serdang Regency.

4.2.4. Effects of Village Fund Allocation Budget Distribution System (X4) on Village Community Participation (Y)

The distribution system of the village fund allocation is the stage of the fall in the assistance of funds, namely: the allocation of the village fund phase I, the allocation of the village fund phase II and the allocation of the village fund phase III. Based on the results of the t test for the variable system of distribution of village fund allocation, the value of tcount is 26.523 > t table (n-k = 72-4 = 68) 1.995, with α = 0.000 <0.05 then Ha is accepted because tcount > t table. Thus it can be concluded that partially the system of budget allocation for village fund allocation (independent variable) has a positive and significant effect on the participation of the village community (dependent variable) meaning that if there is an increase in the budget distribution system the village fund allocation will affect the participation of the village community by 26,523 in Deli Serdang Regency.

The novelty findings of this research empirically are able to distinguish the budgetary needs of village fund allocation according to location and topography as well as culture. The model proposed in the implementation of community participation in realizing the development of mountainous communities, inland communities and coastal communities through the incorporation of four variables namely, village community development facility budget (X1), village infrastructure development budget (X2), village community self-help budget (X3) and village budget distribution system (X4) as an independent variable and community participation (Y) as the dependent variable, where the dependent variable regarding community participation with indicators consists of planning, implementation, utilization and evaluation. Community participation obtained in this study refers to the theories of Cohen and Uphoff.

From the results of this study there are still findings in the study, namely, regarding the location and topography of the region that can provide the daily needs of rural communities. Mountain communities use the allocation of village funds for greening, bridges and clean water reservoirs. For the mainland community, they use the allocation of village funds for infrastructure development, while for the coastal community, the use of village fund allocations is more self-supporting by the community to improve the ability of human resources to improve the people's economy with the creative industries. The three regions have different cultures, so the ways and patterns of thinking are also different, but with the concept of village development regarding the allocation of village funds, the community participation which has mutual mutual cooperation is very high. This proves that the model proposed for the participation of mountain communities,
inland communities and coastal communities through the process of planning, implementation, utilization and evaluation can be developed in the future by making a better policy towards. Even though the process of managing the allocation of village funds to community participants has been realized, it still has problems.

5. CONCLUSION AND SUGGESTION

5.1 Conclusion

1. Village community budget (independent variable) has a positive and significant effect on village community participation (dependent variable) meaning that if there is an increase in village community budget the facility will affect the participation of village communities in Deli Serdang Regency.

2. Village infrastructure development budget (independent variable) has a positive and significant effect on village community participation (dependent variable) meaning that if there is an increase in the village infrastructure development budget it will affect the participation of village communities in Deli Serdang Regency.

3. Village community self-help budget (independent variable) has a positive and significant effect on village community participation (dependent variable) meaning that if there is an increase in the village community self-help budget it will affect village community participation in Deli Serdang Regency.

4. The system of channeling the budget allocation for village funds (the independent variable) has a positive and significant impact on the participation of the village community (the dependent variable) meaning that if there is an increase in the distribution system the budget allocation for village funds will affect the participation of the village community in Deli Serdang Regency.

5. It was concluded that simultaneously the village community facility budget (X1), the village infrastructure development budget (X2), the village community self-help budget (X3) and the variable system of village fund allocation (X4) in Deli Serdang Regency (independent variable) had a positive effect significant towards village community participation (Y) (dependent variable).

5.2 Suggestion

1. The use of the budget allocation for village funds must be adjusted to the needs in village development, because the use of the budget for infrastructure, infrastructure, village community self-help and budget distribution systems is highly expected for mountain communities, inland communities and coastal communities in Deli Serdang Regency.

2. Community empowerment needs to be done in accordance with community conditions and village potential. Empowerment is done by facilitating through various policies that support community empowerment efforts, increasing knowledge and improving mindset, presenting institutions that are needed by the community such as financial institutions or cooperatives, strengthening local institutions, creating a conducive climate, providing business opportunities and providing assistance so that the community have the motivation to try to exploit the potential of the village. Motivation is very important not only to develop the potential by utilizing the potential of the village but also to increase the ability to take advantage of opportunities in the future and to realize environmentally sustainable development.

3. Development planning must be based on the concept of regional planning, that is, seeing the characteristics of the area, integrating problems with the potential of the village and carried out holistically and integrated and the planning process must be carried out delectively with a social learning approach so that the development program that is born is appropriate and beneficial to the community.
4. It is necessary to follow up all forms of supervision carried out by the community in order to improve governance and development and conduct an evaluation.

REFERENCE


