

Performance Analysis of the Village and Sub-District Empowerment Office of Tulang Bawang District, Lampung Province in Village Fund Management

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Abstract

This study examines the limited effectiveness of village development in Tulang Bawang Regency, as reflected in the slow progress of the Developing Village Index and the increasing poverty rate, despite the implementation of village fund policies since 2015. The research employs a quantitative approach using primary data collected through structured questionnaires. A total of 180 respondents participated, consisting of 120 village government officials and 60 community members from several villages in Tulang Bawang Regency. Data analysis was conducted using simple linear regression and multiple linear regression techniques with the support of SPSS version 22. The findings demonstrate that the implementation of village fund policies, community participation, and organizational performance simultaneously and significantly influence the effectiveness of village development. Among these factors, effective policy implementation and active community involvement strengthen organizational performance, which in turn enhances development outcomes. The study highlights the importance of financial and programmatic synergy across village budgets, regency or city budgets, provincial budgets, and the national budget to achieve optimal village development. In addition, the integration of information technology in planning and budgeting processes from the village level to the central government is essential to improve coordination, transparency, and development effectiveness.

Keywords: Village Fund Policy Implementation, Community Participation, Organizational Performance, Village Development Effectiveness, Rural Development Governance

Introduction

The development of the Indonesian nation is a constitutional mandate of the 1945 Constitution. It emphasizes that the goals of the Indonesian state are to protect all Indonesians and their entire homeland, advance public welfare, enhance the nation's

intellectual development, and contribute to maintaining world order. Development is one way to achieve these goals, encompassing all aspects of life, including politics, economics, socio-cultural aspects, and even defense and security. The numerous development activities and plans have not necessarily resulted in improved prosperity for the nation and state. Development across various sectors has also not been able to accommodate and meet the needs of the community. We can clearly see that the problem of poverty has not been effectively addressed. Even the widespread development efforts have not yet had an impact on addressing the poverty rate in this country.

The development gap between regions can be seen from the gap in: (a) per capita income, (b) quality of human resources, (c) availability of facilities and infrastructure such as transportation, energy and telecommunications, (d) social services such as health, education, etc., and (e) access to banking. The development gap between regions that has existed so far is mainly caused by: a) distortion of trade between regions, b) distortion of natural energy resource management and c) distortion of the urban-rural system Sjafrizal. (2014).

Development disparities also exist in Lampung Province, the main gateway to Sumatra Island. With its strategic location, as the central hub connecting Java and Sumatra, Lampung Province should be able to support Sumatra's resources. Focusing on one area in Lampung Province, which has 13 regencies and 2 cities, Tulang Bawang Regency is one of them. In 2021, Tulang Bawang Regency contributed 44,530 people to the poverty rate (Wahyudi, H., & Asy'ariati, FA (2022).

Poverty is closely linked to unemployment, as the continued high number of unemployed individuals contributes to the growing problem. The unemployment rate in Tulang Bawang Regency, one of the regencies in Lampung Province, remained quite high in 2021, at 9,499 people, despite a significant decline since 2014. To achieve equitable development and reduce poverty and unemployment, as the government directly interacting with the community, villages are a primary focus of government development.

Based on this, the Government established Law Number 6 of 2014 concerning villages, which states that village government financial management is separate from district government finances. Village Funds are funds from the Regional Revenue and Expenditure Budget (APBD) obtained from the portion of central and regional financial balance funds received by regional or district governments for villages.

According to Cohen and Uphoff in Supriatna, initiatives in participation can come from below, or in other words, the community itself (bottom up), and also from the government (top down). Supriatna, TSU (2000) Community development through self-help, through initiatives, is the starting point for community participation. Therefore, it can be understood that community participation is the involvement of the community in the development process, both physical and non-physical.

In Tulang Bawang Regency itself, based on the author's observations at the research site, the launch of village funds in 2015 had an impact on village development in Tulang Bawang Regency. Furthermore, the suboptimal development and performance of village organizations are closely related to the management of village funds and community

participation in development implementation, as well as organizational performance, both at the lowest level in the village and above. The problem with village fund management is the effectiveness of these funds. The problem with community involvement is the extent to which the government involves the community in development. The problem with organizational performance is the extent to which the organization performs its duties and obligations.

According to Gibson, there are two approaches to assessing effectiveness according to objectives and systems theory. Based on the objectives perspective, the formulation and calculation of effectiveness are used to achieve the established objectives through collaborative efforts. In addition to the systems theory approach, which emphasizes the importance of adapting to external demands as a criterion for assessing effectiveness, the concept of organizational effectiveness must describe two criteria: the entire cycle from input-process-output to reflecting the relationship between the organization and its environment (Nurhayati, S. (2017).

In this particular situation, human resources play a key role in an organization, particularly in achieving organizational goals. Organizational activities would not operate without the contribution of the human component. In accordance with the importance of human resources in an organization, humans are the primary component in determining whether or not an organization can complete various activities and achieve the goals and objectives of the office/association, Siagian, SP (2008).

Based on the description above, the author is interested in conducting research with the title: The Influence of Village Fund Policy Implementation, Community Participation and Organizational Performance on the Effectiveness of Village Development in Tulang Bawang Regency, Lampung Province.

Methodology

The research method used in this study is quantitative. The type of data used in this study is quantitative because it uses data in the form of numbers. Judging from the level of explanation of the position of the variables, this study is associative causal, Sugiyono (2014). The data source to be studied is primary data. The primary data in this study were obtained through questionnaires distributed to respondents, the primary data sourced from 180 respondents consisting of 120 village government officials and 60 village residents from several villages in Tulang Bawang Regency. The statistical test tools used in this study were simple linear regression and multiple linear regression tests using the SPSS version 22 application. With the research design as shown in the scheme below.

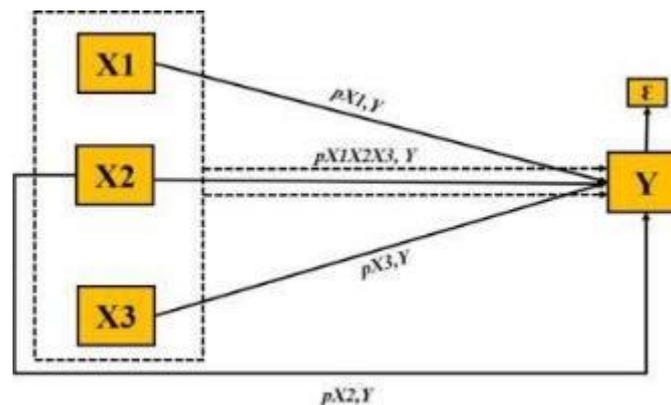


Figure 1. Research Design

X1 = Implementation of Village Fund Policy

X2 = Community Participation

X3 = Organizational Performance

Y = Effectiveness of Village Development.

p = Influence

e = Errors are variables other than X1, X2, X3 that may influence variable Y, but have not been identified by theory.

Finding and Discussion

The Influence of Village Fund Policy Implementation (X1) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

The results of the analysis and hypothesis testing indicate that the implementation of the village fund policy has a positive and significant impact on the effectiveness of village development in Tulang Bawang Regency. The results of this study indicate that the implementation of the village fund policy is one of the important things carried out by the village government in carrying out village development. This is supported by the answers of respondents who answered many agree and strongly agree on each question item that has been provided. The results of this study regarding the implementation of the village fund policy by the village government are shown by the village government by conducting planning first inviting the community in planning activities for the use of village funds, which begins with the creation or preparation of the RPJMDes (Village Medium-Term Program Plan).

The RPJMDes is a six-year medium-term development plan, defined by the single term of office of a village head. The RPJMDes must clearly define the goals and objectives to be achieved. The RPJMDes outlines the village head's vision and mission, along with the objectives they will pursue during their leadership. The RPJMDes outlines the direction of village development policies, activity plans, and the village government's planned governance, development implementation, community development, and community empowerment initiatives. This is supported by proposals and ideas submitted by the community. These proposals can then be implemented by the village government through programs, funded by village funds.

In addition to the above analysis, based on the results of the data testing that has been carried out, the calculated hypothesis value in the village fund policy implementation variable is 3,320 while the t-table value is 1,653. Furthermore, the significance value obtained by this variable is 0.001, where the statistical requirements that must be met are that the significance

value must not be greater than 0.05. Therefore, these results indicate that there is a positive and significant influence between the implementation of the village fund policy and the effectiveness of village development in Tulang Bawang Regency.

The issuance of Law Number 6 of 2014 concerning Villages (Village Law) has opened a new era in village development in Indonesia. The implementation of public policy referred to in this study is the implementation of the village fund policy as stipulated in the Village Law. The policy at the Tulang Bawang Regency level is related to the follow-up to the amendments to the Tulang Bawang Regent Regulation Number 11 of 2018 concerning Guidelines for the Management of Village Fund Allocations in Tulang Bawang Regency in 2018, which explains about village funds, namely: "Village funds are funds sourced from the State Revenue and Expenditure Budget allocated for villages transferred through the Regional Revenue and Expenditure Budget and used to finance the implementation of development and community empowerment."

The results of this study will be more optimal if the application of the theory of village fund policy implementation according to Edwards III, which consists of Communication, Resources, Disposition/attitude and Bureaucratic Structure, runs effectively and according to expectations, Edwards III, GC (1980). Next after it is done Tests on 180 respondents revealed that the communication dimension has the greatest influence on the effectiveness of village development and this needs to be maintained, as communication is important in supporting the success of policy implementation.

The implementation of village funds has so far been suboptimal, without synergy in planning and evaluation, which has not been carried out properly. The stages that have been implemented, such as the village-level musrenbang up to the national level, if they have been implemented properly and the problems are addressed and what is discussed in the musrenbang is followed up, development planning in Indonesia will run smoothly. However, the reality on the ground is the opposite, where issues of interest are still closely related to development planning in Indonesia, in addition to the musrenbang process seems to be only a formality where planning at the village level is actually followed up to the district-level planning and so on. With the rapid development of technology, this can be utilized to overcome these problems, by creating a system that can synergize the Village Budget, Regency Budget, Provincial Budget, and the National Budget.

The Influence of Community Participation (X2) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

The analysis and hypothesis testing results indicate that community participation has a positive and significant impact on the effectiveness of village development in Tulang Bawang Regency. Community participation is also crucial, given that the purpose of implementing the village fund policy is to improve community welfare. Therefore, community participation is implemented as an effort to prepare communities to be more independent. The results of this study indicate that community participation directly impacts the effectiveness of village development, as evidenced by the large number of affirmative responses in the questionnaire.

The above analysis is also supported by the results of the hypothesis test for the community participation variable using statistical tests with a calculated t-value of 4.098 while the t-table value is 1.653. These calculations have fulfilled the requirement that the calculated t-value must be greater than the t-table value. In addition, the significance value of this community participation variable is 0.000. Where this value also meets the statistical requirement that the significance value must be less than 0.05. Therefore, the results of the hypothesis test indicate that community participation has a positive and significant effect on the effectiveness of village development.

The influence of community participation on the effectiveness of village development will be maximized if the implementation of the community participation theory as put forward by Mubyarto consists of planning and implementation, Mubyarto. (1997), by actively involving the community in village development. This is something that has not been seen in community participation planning, where the community has not been actively involved in the initial village development planning meetings. Besides that, by addressing factors that can influence public participation as stated by Marshall, namely by making it easier and providing access space for the public to express their opinions in the decision-making process Romney, BM, & Steinbart, PJ (2006). Therefore, it is hoped that community participation in village development can be further increased in its effectiveness so that the welfare of village communities can be realized immediately.

The Influence of Organizational Performance (X3) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

Hypothesis testing can be seen the t-value of 3.658 with a significance value of 0.000. Based on these data it can be concluded that the relationship between the two variables is positive and significant, so this hypothesis which states that organizational performance has a positive and significant effect on the effectiveness of village development can be accepted. From the responsiveness indicator, the organization has been running effectively by providing a suggestion box used to receive complaints from the community both provided at the Tulang Bawang Regency main service office and at village offices which will later be used to improve the shortcomings of the village.

In the process of achieving productivity, local and village governments in Tulang Bawang Regency encounter a major obstacle: the lack of adequate facilities and infrastructure to implement planned programs on time. Another issue is the lack of employee commitment to carrying out their work and reporting to work on time. Effectiveness and efficiency indicators relate to the ability of local and village governments to provide quality public services that satisfy the community, both through technical and administrative services.

The application of the indicators of organizational performance theory according to Dwiyanto which have been explained previously, namely responsiveness, responsibility, accountability, effectiveness, productivity and efficiency will be more optimal if they are applied effectively Dwiyanto, A. (2006). Public services must be responsive to diverse public interests and values. The government's role is to negotiate and elaborate on the interests of citizens and community groups. Based on observations by researchers, local and village governments have made significant efforts to provide services by consistently responding to public desires and aspirations.

The Influence of Village Fund Policy Implementation (X1), Community Participation (X2), Organizational Performance (X3) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

After conducting the hypothesis testing, it was found that each variable, namely the implementation of village fund policies, community participation, and organizational performance, jointly influenced the effectiveness of village development. This can be seen from the results of the F statistical test. From the results of the ANOVA table or F test, it can be seen that the F value is 30.494 with a significance value of 0.000. This significance value shows a value much smaller than 0.05. Therefore, the regression model can be used to predict the effectiveness of village development.

Based on the three variables used in this study, namely the implementation of village fund policies, community participation and organizational performance that have been tested for hypotheses, it is known that each variable has a significant influence on the effectiveness of village development. First, seen from the hypothesis test, the calculated t-value for the implementation of village fund policies is 3,320 with a significance value of 0.001. Second, the results of the hypothesis test for the community participation variable using statistical tests with a calculated t-value of 4.098 with a significance value of 0.000. Third, where after the hypothesis test was carried out, the calculated t-value was 3.658 with a significance value of 0.000. Therefore, these results indicate that there is a positive and significant influence between the implementation of village fund policies, community participation and organizational performance on the effectiveness of village development in Tulang Bawang Regency.

Village development can be effective if the implementation of village fund policies is supported by strong community participation and strong organizational performance. Based on this, effective cooperation from all government stakeholders is essential to ensure that policies are implemented in accordance with their stated objectives.

The Magnitude of the Influence of the Implementation of Village Fund Policy (X1) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

The results of the data test that has been carried out, where to see how much influence between the variables of the implementation of village fund policies on the effectiveness of village development is carried out using the Determination Coefficient Test, from the calculation results it can be seen that the amount is 0.353 or 35.3%. This can be interpreted that the magnitude of the influence of the village fund policy implementation variable on the effectiveness of organizational village development is 35.3%. While the remaining 64.7% ($100\% - 35.3\% = 64.7\%$) is influenced by other factors outside the model and/or outside the variables in this study. From the results of the test that has been carried out, it can be seen that the influence of the village fund policy implementation variable on the effectiveness of village development is 35.3%. This can be said that the independent variable in providing information or explaining the dependent variable is quite good where the coefficient of determination is between 0 and 1.

The results of this study will be more optimal if the application of the theory of village fund policy implementation according to Edwards III, which consists of Communication, Resources, Disposition/Attitude, and Bureaucratic Structure, runs effectively and according

to expectations. Likewise, no matter how good the preparation and planning of policy implementation, if the policy is not well formulated what the policy objectives are, policy formulation and implementation must be well prepared and planned.

The Influence of Community Participation (X2) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

Community participation in the effectiveness of village development will encourage a positive relationship between the village community and the village government, because with this, the village government will interact more frequently with the community. To see how much influence between community participation variables on the effectiveness of village development can be seen from the results of the test that has been carried out using the Determination Coefficient Test, from the calculation results it can be seen that the amount is 0.659 or 65.9%. This can be interpreted that the amount of influence of community participation variables on the effectiveness of village development is 65.9%. While the remaining 34.1% ($100\% - 65.9\% = 34.1\%$) is influenced by other factors that are outside the model and/or outside the variables in this study.

The influence of community participation on the effectiveness of village development will be maximized if the implementation of the community participation theory as stated by Mubyarto consisting of planning and implementation, is carried out optimally. From the results of the tests that have been carried out, it is seen that the influence of the community participation variable on the effectiveness of village development is 65.9%. This can be said that the independent variable in providing information or explaining the dependent variable is quite good where the coefficient of determination is between 0 and 1.

The Influence of Organizational Performance (X3) on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

From the test results that have been conducted using the Determination Coefficient Test, the calculation results can be seen to be 0.370 or 37%. This can be interpreted that the magnitude of the influence of organizational performance variables on the effectiveness of village development is 37%. While the remaining 63% ($100\% - 37\% = 63\%$) is influenced by other factors outside the model and/or outside the variables in this study. The Encyclopedia of Public Administration and Public Policy 2003, which states that performance can provide an overview of how far an organization achieves results when compared to the achievement of goals and targets that have been set Keban, JT (2003).

The results of this study will be more optimal if the application of organizational performance theories according to Dwiyanto which have been explained previously, namely responsiveness, responsibility, accountability, effectiveness, productivity and efficiency Dwiyanto, A. (2006). will be more optimal if implemented effectively. The results of the tests that have been carried out show that the influence of organizational performance variables on the effectiveness of village development is 37%. This can be said that the independent variable in providing information or explaining the dependent variable is quite good where the coefficient of determination value is between 0 and 1.

The Influence of Village Fund Policy Implementation (X1) on Community Participation (X2) in Tulang Bawang Regency

The implementation of Village Funds does not always run smoothly. A common problem currently occurring is the ability of village fund allocation managers, both from village government elements and community institutions in the village, in planning, implementing, and controlling activities that are not yet good. Among them is the failure to implement or not include community components in deliberations on the use of village fund allocations. In Regent Regulation Number 13 of 2015 it is explained that plans for the use of village fund allocation assistance are discussed with the Village Consultative Body (BPD), Village Apparatus, LPMD administrators, TP administrators, PKK Village, RW Chairpersons, and RT heads. However, in reality, the List of Proposed Activity Plans (DURK) is mostly compiled by the Village Head and Village Apparatus without listening to community aspirations.

In implementing the village fund policy, the Village Head also does not involve village community institutions. Activities related to village fund allocation assistance in the field of community empowerment are mostly handled by the Village Head. In addition, administrative completion of activities is often late, resulting in frequent delays in the disbursement of Direct Village Fund Assistance. Another problem that often arises in the implementation of village funds is the still low participation of village community mutual cooperation. Low community participation in village activities funded by village funds also indicates a lack of communication between the village fund management organization and the community. Under these conditions, the community is unaware of the amount of village funds received by their village, unable to express their aspirations, and do not know what the village funds are used for. This makes it difficult to invite the community to participate in village fund allocation activities.

Van Meter and Horn state that policy implementation is an action taken by the government and the private sector, both individually and in groups, intended to achieve a goal. The goal is the final result desired in a policy determination, in this case, the village fund policy. A policy is considered successful if the specified target can be achieved or met. In order to achieve the set target, support is needed not only from the policy maker but also from community participation, both individually and in groups.

Furthermore, to see how big the influence between the variables of village fund policy implementation on community participation can be seen from the results of the test that has been carried out using the Determination Coefficient Test, from the calculation results it can be seen that the size of the R Square is 0.529 or 52.9%. This can be interpreted that the size of the influence of the village fund policy implementation variable on community participation is 52.9%. While the remaining 47.1% ($100\% - 52.9\% = 47.1\%$) is influenced by other factors outside the model and/or outside the variables in this study.

The results of this study will be more optimal if the theory of village fund policy implementation according to Edwards III is applied, which consists of Communication, Resources, Disposition/attitude and Bureaucratic Structure (Edwards III, GC (1980), running effectively and as expected. The test results show that the impact of the village fund policy implementation variable on community participation is 52.9%. This indicates that the

independent variable provides information or explains the dependent variable quite well, with the coefficient of determination between 0 and 1.

The Influence of Village Fund Policy Implementation (X1) on Organizational Performance (X3) in Tulang Bawang Regency

Policy implementation is a very important stage, namely if the policy is not implemented then the policy is just a dream. Therefore, attention to policy implementation can be interpreted as a real activity of government administrative activities after the policy formulation stage that has been approved or determined, especially the policy that has been determined will be implemented for the benefit of the community so that it can be realized or run as expected. However, many policies have been formulated and determined. Furthermore, Wahab said that: "In the policy process there will always be the possibility of differences between what is expected or desired by policy makers and the reality that occurs in the field" Wahab, AS (2008). From this opinion, it can be understood that public policy is a political process based on public interest, which is sometimes also determined through a political process. This is in line with what was expressed by Guntur Setiawan, where implementation is an expansion of activities that mutually adjust the interaction process between goals and actions to achieve them and requires an implementing network and an effective bureaucracy (Setiawan, G. (2004).

In addition, to see the magnitude of the influence between the variables of village fund policy implementation on organizational performance can be seen from the results of the test that has been carried out using the Determination Coefficient Test, from the calculation results it can be seen that the magnitude of R Square is 0.409 or 40.9%. This can be interpreted that the magnitude of the influence of the village fund policy implementation variable on organizational performance is 40.9%. While the remaining 59.1% (100% - 40.9% = 59.1%) is influenced by other factors that are outside the model and/or outside the variables in this study.

The results of this study will be more optimal if the theory of village fund policy implementation according to Edwards III is applied, which consists of Communication, Resources, Disposition/attitude and Bureaucratic Structure (Edwards III, GC (1980), running effectively and as expected. The test results show that the impact of the village fund policy implementation variable on organizational performance is 40.9%. This indicates that the independent variable provides information or explains the dependent variable quite well, with the coefficient of determination between 0 and 1.

The Influence of Community Participation (X2) on Organizational Performance (X3) in Tulang Bawang Regency

Community participation or citizen participation is a process when citizens, as individuals or social groups and organizations, take part and influence the process of planning, implementation, and monitoring of policies that directly affect their lives. Furthermore, to see the magnitude of the influence between community participation variables on organizational performance can be seen from the results of the test that has been carried out using the Determination Coefficient Test, from the calculation results it can be seen that the magnitude of R Square is 0.624 or 62.4%. This can be interpreted that the magnitude of the influence of community participation variables on organizational performance is 62.4%, while

the remaining 37.6% ($100\% - 62.4\% = 37.6\%$) is influenced by other factors that are outside the model and / or outside the variables in this study.

The influence of community participation on the effectiveness of village development will be maximized if the implementation of the community participation theory as put forward by Mubyarto, which consists of planning and implementation, runs optimally (Mubyarto, 1997). From the results of the tests that have been carried out, it can be seen that the influence of the community participation variable on organizational performance is 62.4%. This can be said that the independent variable in providing information or explaining the dependent variable is quite good where the coefficient of determination value is between 0 and 1.

Increasing the influence of community participation on organizational performance, according to Alastaire White, community participation is the involvement of the local community in decision-making or implementation (Sunarti, 2003; Abbas, 2025). This can be interpreted as meaning that to increase community participation, there needs to be a contribution from local communities or organizations, not only participation from individuals but also from groups is also very necessary.

The Influence of Village Fund Policy Implementation (X1), Community Participation (X2), Organizational Performance on the Effectiveness of Village Development (Y) in Tulang Bawang Regency

The magnitude of the influence of the implementation of village fund policies, community participation and organizational performance together on the effectiveness of village development can be seen from the results of the Adjusted determination coefficient test (R-Square), where the value obtained was 0.731. This value indicates that the proportion of the influence of the variables of the implementation of village fund policies, community participation and organizational performance on the effectiveness of village development was 73.1%. This means that the implementation of village fund policies, community participation and organizational performance, together have a proportion of influence on the effectiveness of village development of 73.1% while the remaining 26.9% ($100\% - 73.1\%$) is influenced by other variables not included in this linear regression model.

Based on the results of the tests that have been carried out, it can be seen that the influence of the variables of implementation of village fund policies, community participation and organizational performance together on the effectiveness of village development is 73.1%. This can be said that the independent variables in providing information or explaining the dependent variable are quite good where the coefficient of determination is between 0 and 1. The effectiveness of village development has a strategic role in the framework of national and regional development, because the village and its community are the foundation or basis of economic, political, socio-cultural and defense-security strength.

Conclusion

Based on the research results and discussions, it can be concluded that the performance of the Tulang Bawang Regency Village and Sub-district Empowerment Office in managing Village Funds has a significant influence on the effectiveness of village development. This study confirms that the increase in Village Fund allocation since 2015 has

not been fully proportional to village development achievements. This condition is reflected in the slow increase in the Village Development Index (IDM) and the continued fluctuation, even increase, in poverty rates in Tulang Bawang Regency. These findings indicate that a large budget does not automatically guarantee development success if it is not accompanied by effective and participatory governance.

Statistical analysis shows that the implementation of Village Fund policies, community participation, and organizational performance significantly influence the effectiveness of village development, both partially and simultaneously. Good Village Fund policy implementation, characterized by clear regulations, consistent implementation, transparency, and targeted budget utilization, has proven to be a key foundation for successful village development. However, the effectiveness of this policy implementation is largely determined by the quality of human resources within village officials, institutional capacity, and a sustainable and accountable management and oversight system.

Community participation also plays a strategic role in increasing the effectiveness of village development. Community involvement from the planning, implementation, and evaluation stages of development not only strengthens accountability and transparency but also ensures that development programs truly align with the local needs and potential of village communities. Low levels of community participation have the potential to lead to top-down development that is poorly targeted and has a limited impact on poverty alleviation and improving community well-being.

Furthermore, the performance of village government organizations and their supporting apparatus is a key factor influencing the successful management of Village Funds and the effectiveness of development. Optimal organizational performance, reflected in productivity, responsiveness, accountability, and the quality of public services, directly contributes to the success of village development programs. However, this study also identified various obstacles, such as limited capacity of village officials, weak coordination between institutions, and the suboptimal use of information technology in village development planning, implementation, and monitoring.

Overall, this study confirms that effective village development in Tulang Bawang Regency cannot be achieved solely through increasing the Village Fund budget. Integrated policy synergy between the Village Budget (APBDes), Regency/City Budget (APBD), Provincial Budget (APBD), and National Budget (APBN) is required, accompanied by strengthening community participation, increasing human resource capacity, and continuously improving organizational performance. The use of information technology in an integrated planning and budgeting system is also a strategic necessity to improve coordination, transparency, and accountability across levels of government. With this comprehensive and sustainable approach, village development oriented towards community welfare, poverty alleviation, and increasing village independence in Tulang Bawang Regency is expected to be realized in a more optimal, inclusive, and equitable manner.

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