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Evaluation of Village Fund Management Policy in Poverty Alleviation in Majalengka Regency

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Abstract

This study is motivated by the critical role of village funds in enhancing community welfare and alleviating poverty in Indonesia. The study aims to evaluate the effectiveness of village fund management in poverty alleviation efforts in Majalengka Regency using policy evaluation criteria. Employing a qualitative research approach with a descriptive design, data were collected through in-depth interviews, observations, and documentation involving village government officials, village institutions, and community members. Data analysis was conducted using William Dunn's policy evaluation framework, which encompasses six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. The findings indicate that the management of village funds has generally been effective, with programs such as infrastructure development, direct cash assistance, food security initiatives, community empowerment, and the development of village-owned enterprises contributing to improved welfare and poverty reduction. The criteria of effectiveness, efficiency, adequacy, responsiveness, and appropriateness were assessed as satisfactory, whereas equity requires further attention due to the uneven distribution of benefits. The study highlights the need for more equitable distribution and inclusive community participation to strengthen the long-term impact of village funds, ensuring that their management is sustainable and fosters inclusive local development.

Keywords

Community Empowerment, Poverty Alleviation, Policy Evaluation, Rural Development, Village Fund, Village Governance.

1. Introduction

A village serves administratively and as an indigenous institution managing household and community affairs under customary law, reflecting socio-cultural autonomy. Law Number 6 of 2014 empowers villages to independently govern and implement locally initiated development programs (Firmansyah et al., 2024). Although it is the lowest government tier, villages strategically support national development through community-based economic growth and social welfare, linking village autonomy to regional autonomy (Nasiehad, 2022). This aligns with the third Nawacita agenda, prioritizing peripheral development shaped by local economic, socio-cultural, and ecological conditions (Rahma & Nurrahman, 2025). Village funds from the State Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) finance governance, development, empowerment, and public services transparently and accountably (Rauf et al., 2022).

The implementation of Law Number 6 of 2014, including the allocation of village funds, has produced tangible outcomes, such as improvements in the Developing Village Index (*Indeks Desa Membangun/IDM*), reflecting enhanced social, economic, and ecological resilience in villages. Effective and well-targeted village funds management is therefore crucial for achieving prosperous and independent villages that sustainably contribute to national development. In Majalengka Regency, of 330 villages, 96 are classified as independent villages, including Leuwimunding Village in Leuwimunding District, which has an IDM score of 0.8157. Although classified as independent, IDM scores in Majalengka, including Leuwimunding Village, remain relatively low, indicating the need for further examination of factors influencing village development performance (Hamdy, 2021).

Majalengka Regency had a population of 1,340,617 in 2023. Data from the Statistics Agency of Majalengka Regency show that the poverty rate decreased from 11.94% in 2022 to 11.21% in 2023, and further to 10.82% in 2024. Despite this trend, poverty remains a significant concern, necessitating sustained efforts, particularly through optimizing village roles and village fund management to improve community welfare. According to the latest data from Bappeda Litbang of Majalengka Regency in 2024, poverty conditions vary considerably across sub-districts. Leuwimunding District recorded 1,849 non-extreme-poor residents and 86 extreme-poor residents, demonstrating that poverty remains a critical issue. Other districts, such as Lemahsugih with 3,041 non-extreme poor and 425 extreme poor, and Malausma with 2,135 non-extreme poor and 546 extreme poor, also report high poverty numbers, while districts such as Sindang and Jatitujuh report lower figures, with 510 and 812 non-extreme poor, respectively. These disparities reflect differences in district capacities to address poverty, potentially influenced by local resource management, development program effectiveness, and community participation in empowerment programs and village funds management.

Ideally, the designation of an independent village should reflect its capacity to manage its potential, resources, and development policies sustainably. However, the relatively high poverty rate in Leuwimunding Village indicates a discrepancy between its administrative status and the socio-economic conditions of its community, suggesting that achieving village independence has not yet fully translated into equitable improvements in community welfare. This highlights a research gap, as the evaluation of village fund management in poverty alleviation has not been extensively studied using a policy evaluation framework (Livia, 2023).

Previous academic studies have explored various aspects of village fund management, including accountability, transparency, and community empowerment. Research by Putra (2022) emphasized challenges in budget transparency in Karangpatri Village, while Permatasari et al. (2024) highlighted the importance of community participation in village development initiatives funded by

village funds. Ismail et al. (2022) and Hamdy and Rizkia (2023) demonstrated the effectiveness of village funds in infrastructure development, although their studies did not specifically address poverty alleviation. These findings underscore the novelty of the present study, which analyzes village funds management with a focus on poverty reduction using Dunn's policy evaluation framework (Hilmawan et al., 2023).

Therefore, the objective of this study is to evaluate village funds management in poverty alleviation efforts in Leuwimunding Village, Leuwimunding District, Majalengka Regency, during the 2022–2023 period. The analysis employs Dunn's six evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness to provide a comprehensive understanding of the role of village funds in improving community welfare and supporting successful village development.

2. Literature Review

2.1. Public Policy

Policy fundamentally refers to a set of concepts, principles, and guidelines that form the basis for the implementation of actions within governance. Policy is not merely a statement of goals or aspirations, but a series of actions designed to achieve specific objectives under conditions shaped by various constraints and opportunities. The term policy is often used interchangeably with decisions, laws, or programs; however, conceptually, it carries a broader meaning as a sustained pattern or direction of action rather than a single, isolated decision. Accordingly, policy reflects a series of interrelated activities along with their consequences for the parties involved, emphasizing what the government actually does in addressing public problems, including goal formulation, implementation, and the resulting impacts (Jihada, 2024; Abbas et al., 2025).

Public policy refers to policies aimed at serving the broader public interest and achieving collective objectives, where the public is understood as a group of individuals sharing common interests, values, and expectations within the framework of state life. Public policy functions as a governmental instrument for realizing national aspirations, such as social justice and public welfare, through the strategic utilization of available resources. The public policy process consists of interconnected stages, including agenda setting, policy formulation, policy adoption, implementation, and evaluation, enabling systematic analysis of policy effectiveness in addressing societal problems. Consequently, public policy can be defined as governmental action formulated through a systematic process that employs available resources to achieve state objectives and enhance public welfare (Prayitno, 2023; Putri, 2025).

2.2. The Concept of Poverty

Poverty originates from the term "poor," which in the *Kamus Besar Bahasa Indonesia* is defined as a condition of lacking property and experiencing deprivation due to very low income. Poverty refers to the situation of individuals or groups who are able to meet only the minimum basic needs, such as food, clothing, and shelter. This condition is not solely the result of individual will but is influenced by various structural and social factors that limit opportunities to improve living standards. Poverty is often associated with economic underdevelopment, particularly in developing countries that rely on subsistence agriculture and traditional production methods, which are frequently characterized by limited capital, low technological advancement, and constrained adaptability to economic change. These conditions result in low productivity, leading to low income, making poverty a persistent and challenging problem to address (Afiatin, 2024; Annisah et al., 2025).

From an economic perspective, poverty is also caused by unequal ownership of resources, low-quality human capital, and limited access to capital. Low levels of education and skills contribute to reduced productivity, which in turn affects wages and income levels. These interrelated factors create a poverty cycle, wherein low income leads to low savings and investment, perpetuating poverty over time. Poor communities generally exhibit limited entrepreneurial capacity and restricted access to productive economic activities. Poverty can be categorized into absolute poverty, where income is insufficient to meet basic living needs, and relative poverty, which relates to income inequality among social groups within a region. Additionally, disadvantaged communities often experience physical vulnerability, social isolation, and limited participation in decision-making processes. Understanding the causes and characteristics of poverty is therefore essential for formulating targeted and sustainable poverty alleviation strategies (Syah & Rahayu, 2025).

2.3. The Concept of Village Funds

Village funds represent a form of fiscal decentralization regulated under Law Number 6 of 2014 concerning Villages, serving as a primary source of village financing. These funds originate from the APBN and are allocated to villages and customary villages through transfers to regency or municipal budgets. Village funds are utilized to finance village governance, development implementation, community development, and community empowerment. Law Number 6 of 2014 stipulates that the objectives of village funds include improving public services at the village level, alleviating poverty, advancing village economies, reducing inter-village development disparities, and strengthening villages as development actors. These objectives underscore that village funds function not merely as financial instruments but also as strategic mechanisms to promote sustainable welfare and village independence (Wulandari, 2023; Simatupang, 2024).

In accordance with the Village Law and Government Regulation Number 60 of 2014 regarding village funds sourced from the state budget, the use of village funds is prioritized for development and community empowerment. Priority setting must align with village authority and is determined through participatory mechanisms in Village Consultative Meetings (*Musyawarah Desa*). Thus, village funds exemplify the practical implementation of fiscal decentralization, granting greater authority to village governments to manage development according to local needs. Fiscal decentralization is believed to enhance the effectiveness of public service delivery by enabling local governments to tailor services to community preferences and conditions. Additionally, it promotes accountability, responsiveness, and inter-regional competition in providing efficient public services, while creating opportunities for policy innovation that reflect regional characteristics. The core principles governing village funds financing authority, based on original rights and local village authority, prioritizing development and community empowerment, and decision-making through village consultative meetings, demonstrate that development and empowerment remain central to enhancing community welfare and village autonomy (Hidayat, 2025).

2.4. Policy Evaluation Framework

A village is a legal community unit endowed with the authority to regulate and manage its own governmental affairs and local interests based on socio-cultural conditions. Within the framework of original autonomy, villages occupy a strategic position, as the success of village autonomy significantly contributes to the broader realization of regional autonomy. The enactment of Law Number 6 of 2014 concerning villages provides a strong legal foundation for villages to independently administer governance, development, and community empowerment, particularly through the utilization of village funds as a primary financial resource to enhance welfare and self-reliance (Nuryana et al., 2024). This law further strengthens village

authority by granting greater autonomy, financial resources, and control over local development based on community needs and local potential.

Village funds, sourced from the APBN, are intended to reduce poverty, stimulate rural economic growth, minimize development disparities, and improve public service delivery. Accordingly, the village fund policy is fundamentally aimed at enhancing community welfare, which is reflected, among other indicators, in the reduction of poverty levels. In this context, policy evaluation becomes essential to assess the extent to which village fund management achieves its intended objectives effectively and sustainably (Nasirin & Lionardo, 2021; Hanson-DeFusco, 2023).

This study employs Dunn's (2015) policy evaluation framework, which comprises effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness as analytical indicators for assessing public policy performance. These criteria are used to measure the extent to which programs achieve their objectives, optimize resource utilization, fulfill community needs, ensure equitable distribution of benefits, respond to public demands, and align with policy goals.

3. Methods

This study employs a qualitative research design aimed at obtaining an in-depth understanding of the policies and programs implemented by the Leuwimunding Village Government, particularly in relation to the management of village funds for poverty alleviation. A qualitative approach was chosen because the focus of this study is on evaluating policy implementation, understanding the processes involved, and exploring the meanings attributed to these policies by both policymakers and the community. This approach allows the research to provide a comprehensive and contextually grounded description of the phenomenon within the village's social environment. The study is descriptive in nature, positioning village fund management as the primary object of analysis while emphasizing an empirical depiction of policy practices in alignment with the village's social and administrative context.

The units of analysis include the Leuwimunding Village Government and the village community. The village government is analyzed as the entity responsible for formulating and implementing village fund policies, while the community is examined as the group directly affected by these policies, particularly concerning poverty alleviation outcomes. Informants were selected using purposive sampling to ensure that only individuals with relevant knowledge and direct involvement in the planning, implementation, and evaluation of village fund programs were included. Key informants consist of the head of the village, the village secretary, the head of the village welfare section, the head of the development and community empowerment section of Leuwimunding District, the Village Facilitator, and selected community members. This multi-stakeholder approach ensures a holistic understanding of village fund management and its impact on the community.

Data were collected through observation, interviews, and documentation to ensure accuracy and depth. Observations were conducted systematically to examine the social conditions of the community and the practical implementation of village fund policies, providing an accurate depiction of real conditions. In-depth interviews with selected informants were conducted to obtain descriptive data on policy formulation, implementation, and community perceptions of village fund programs. Documentation included the review of official records, such as regulations, the Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKPD*), Village Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Desa/APBD*), financial reports, photographs, and other archival materials, complementing the findings from observations and interviews (Sugiyono, 2013). Data analysis was conducted qualitatively, focusing on synthesizing the collected information to evaluate the effectiveness, efficiency, adequacy, equity, responsiveness, and

appropriateness of village fund management in poverty alleviation. By integrating multiple sources and perspectives, the study aims to provide a comprehensive and objective evaluation of village-level policy implementation and its contribution to community welfare (Bahri, 2023).

4. Results

4.1. Village Fund Management from the Effective and Efficiency Criterion

Poverty is a condition in which individuals or groups are unable to fulfill their basic needs to sustain and develop a dignified life. The phenomenon of poverty occurs not only at the national level but also at the local level, including in rural areas. The Government of Indonesia has established various strategic policies to reduce poverty rates, one of which is through the management of village funds. In this context, Leuwimunding Village remains one of the areas facing poverty-related challenges, including absolute, relative, structural, and cultural poverty, thereby requiring an evaluation of the policies that have been implemented (Bahri, 2023).

This study analyzes the evaluation of village fund management policies in poverty alleviation efforts in Leuwimunding Village using the effectiveness criterion as proposed by Dunn (2015). Effectiveness is understood as the extent to which a policy achieves its predetermined objectives, particularly in generating tangible impacts for the community. The Leuwimunding Village Government has implemented various programs financed by the Village Fund, including food security programs, Direct Cash Assistance (*Bantuan Langsung Tunai/BLT*), family economic empowerment initiatives, Micro, Small, and Medium Enterprises (MSME) training, and the development of basic village infrastructure.

Based on interviews with the Head of Leuwimunding Village, poverty alleviation efforts have been carried out continuously through these programs, although the results have not yet been fully optimal. The primary indicators used to assess policy effectiveness include a reduction in the number of poor residents, a decline in unemployment rates, increased community income, and greater community participation in village development. This indicates that the village government possesses a clear evaluative framework for assessing the impact of Village Fund policies. Interviews with members of the Leuwimunding Village community also revealed alignment between the programs implemented by the village government and the community's needs. Residents reported direct benefits from village fund programs, such as MSME training, direct cash assistance, village road construction, renovation of uninhabitable houses, and the development of irrigation and drainage systems. These programs were perceived as alleviating economic burdens and supporting daily economic activities (Madjid, 2024).

Based on field findings, it can be concluded that the management of village funds by the Leuwimunding Village Government, in terms of effectiveness, can be categorized as fairly good in supporting poverty alleviation efforts. The programs designed have been aligned with community priorities through village deliberation mechanisms and have generated positive impacts on the community's economic conditions. Nevertheless, policy effectiveness still requires further improvement to ensure that poverty alleviation and community welfare enhancement objectives can be achieved more optimally and sustainably (Bahri, 2023).

The evaluation of village fund management policies from the efficiency perspective in Leuwimunding Village indicates that the village government has sought to utilize resources optimally to achieve poverty alleviation objectives. Village fund management is conducted in accordance with the APBDesa, which is formulated based on the principles of effectiveness and efficiency. This is reflected in systematic program planning, non-sporadic implementation, and budget realization aligned with priority needs. The village government has avoided unnecessary

expenditures, particularly in infrastructure development and empowerment programs, ensuring that the allocated funds provide tangible benefits to the community (Nasiehad, 2022).

Furthermore, efficiency in village fund utilization is supported by participatory planning and supervisory mechanisms involving multiple stakeholders (Abbas et al., 2025). Key village needs are identified through tiered development planning deliberations, beginning at the neighborhood and hamlet levels and culminating at the village level. The involvement of the Village Consultative Body (*Badan Permusyawaratan Desa/BPD*) and community participation in both planning and oversight processes serve as essential factors in ensuring that budget utilization remains aligned with plans and targeted objectives. With such control and participation mechanisms in place, village fund management in Leuwimunding Village can be considered relatively efficient and capable of minimizing potential deviations in the implementation of poverty alleviation programs.

4.2. Village Fund Management from the Adequacy and Equity Criterion

The evaluation of village fund management policies from the adequacy perspective in Leuwimunding Village demonstrates that the programs and activities implemented by the village government have generally met community needs and expectations. Adequacy, in this context, refers to the extent to which policy outcomes provide satisfactory solutions to basic community needs and existing problems (Dunn, 2015). Interview results indicate a level of community satisfaction with the performance of the village government, particularly in infrastructure provision and public services that are perceived as responsive to complaints and community input.

Based on these findings, it can be concluded that village fund management in Leuwimunding Village, in terms of adequacy, can be categorized as good. Community satisfaction with development outcomes and public services reflects that the allocation and utilization of village funds have been sufficiently adequate in addressing community needs. The village government's prompt response to aspirations and criticism further reinforces the assessment that the implemented policies provide tangible and meaningful benefits to the rural community (Alhosani & Alhashmi, 2024).

The evaluation of village fund management policies from the equity perspective in Leuwimunding Village indicates that the village government has sought to apply the principle of fairness in distributing the benefits of poverty alleviation programs. This is reflected in targeting programs prioritized for economically disadvantaged communities and in the involvement of the BPD in planning and oversight processes (Hamdy & Rizkia, 2023). Village funds are allocated to both physical development activities, such as infrastructure construction, and non-physical activities, including community empowerment, social assistance, and small business development, all aimed at improving community welfare.

However, field interviews and observations reveal that the benefits of village funds have not yet been evenly distributed across all community groups and village areas. Some informants noted that development and program implementation have been concentrated in certain areas, while others have received comparatively less attention. Additionally, certain poor and vulnerable groups remain inadequately reached due to limitations and inaccuracies in beneficiary data. Equity is also influenced by the level of community participation in planning processes. Although village deliberations serve as participatory forums, not all community groups possess equal opportunities or confidence to express their aspirations, particularly elderly individuals, impoverished women, and those with lower educational backgrounds (Permatasari et al., 2024). Thus, while village fund management in Leuwimunding Village demonstrates efforts toward equitable distribution, the achieved level of equity remains moderate and not yet optimal. Improvements in data accuracy,

program distribution, and inclusive participation are necessary to ensure that social justice principles are fully realized in village fund implementation.

4.3. The Responsiveness and Appropriateness Criterion

The evaluation of village fund management policies from the responsiveness perspective in Leuwimunding Village shows that the village government has demonstrated a relatively strong capacity to identify and respond to community needs and aspirations. Responsiveness is reflected in the government's readiness to adjust policies and budget allocations in response to changing circumstances or emergencies, such as pandemics or natural disasters. These adjustments are implemented through amendments to the APBDesa agreed upon during village deliberations, including the allocation of Unexpected Expenditures (*Belanja Tidak Terduga/BTT*). Additionally, village funds are directed toward strengthening economic and social resilience, including support for MSMEs as priority programs (Putri, 2025).

Responsiveness is further evidenced by the government's openness to feedback, criticism, and complaints through participatory forums such as the BPD and Village Development Planning Meetings (*Musyawarah Perencanaan Pembangunan Desa/Musrenbangdes*). The village government involves the community in identifying priority needs and publicly discloses village fund expenditure reports through various media, including banners, billboards, and social media platforms. These findings indicate that the responsiveness of the Leuwimunding Village Government in managing village funds can be categorized as good, as policies are adjusted to community needs while encouraging participation and public oversight.

The evaluation of village fund management policies from the appropriateness perspective in Leuwimunding Village indicates that program implementation has been aligned with established plans. Appropriateness is reflected in the consistency between planning, implementation, and target beneficiaries of programs financed through the Village Fund, as outlined in the APBDesa, which is formulated through participatory deliberations. Interviews with the village head and community members reveal that village fund realization has followed planned programs and generated direct benefits, particularly in infrastructure development and rehabilitation (Wulandari, 2023).

In terms of economic self-reliance, village funds have been appropriately allocated to empowerment programs, including the development of BUMDes and skills training initiatives. These programs are not solely oriented toward physical development but also aim to enhance community economic capacity and village income. The existence of BUMDes that provide community services and vocational training, such as sewing skills training for women's groups, demonstrates that Village funds are used to support sustainable local economic development (Rizkia, 2021).

Appropriate utilization is also evident in the optimization of local resources and community involvement through self-managed implementation mechanisms. Programs financed by village funds are formulated based on community proposals submitted during village deliberations, thereby reflecting local needs and aspirations. Village fund management in Leuwimunding Village fulfills the appropriateness criterion in terms of targets, benefits, and policy objectives, and aligns with participatory, accountable, and results-oriented village governance principles (Putra, 2022).

5. Discussion

The findings of this study indicate that the management of village funds in Leuwimunding Village has generally been implemented effectively, contributing positively to poverty alleviation efforts. An evaluation based on Dunn's six policy

criteria, effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness, reveals that most village programs have been executed in accordance with the objectives outlined in official planning documents, including the APBDesa. Programs such as BLT, food security initiatives, infrastructure development, and the empowerment of micro, small, and medium enterprises through BUMDes have produced tangible benefits for low-income groups. These findings align with previous research by Istifazhuddin and Mardiyanta (2025), which emphasized that the success of village development is strongly influenced by the level of community participation in program planning and implementation, positioning village funds as an effective tool for community empowerment.

From the perspectives of effectiveness and efficiency, the Leuwimunding Village Government has been able to align programs with community needs and realize budgets optimally. The involvement of the BPD and active community participation has minimized the risk of budgetary waste and misallocation, supporting Dunn's assertion that a policy is effective and efficient when it achieves its objectives through the optimal use of resources. This is consistent with the study by Abbas et al. (2025), which found that the accountability of village fund management increases when communities and village institutions actively participate in program planning and oversight.

Regarding adequacy, most community members expressed satisfaction with the village government's ability to meet basic needs and provide public services, including prompt responses to complaints and the continuity of infrastructure projects. However, some programs still require improvements to generate sustainable impacts on long-term community welfare, as some program benefits remain short-term. Apriliana (2025) similarly emphasized that village fund management in infrastructure development should be accompanied by ongoing maintenance to ensure long-term benefits.

In terms of equity, although village funds have been directed toward the benefit of the entire community, disparities remain across hamlets and social groups. Limitations in beneficiary data and the relatively low participation of vulnerable groups in village deliberations pose challenges in fully realizing equity. This finding aligns with Hamdy and Rizkia (2023), who stressed the importance of accurate beneficiary data and inclusive participation to ensure fair distribution of program benefits.

Regarding responsiveness and appropriateness, the village government has demonstrated adequate adaptability, including revising APBDesa and allocating unexpected expenditures. Transparency in information dissemination and openness to criticism have strengthened public trust. Accurate targeting of programs, particularly in infrastructure and economic empowerment through BUMDes, indicates that village funds have been managed in accordance with policy objectives. Village fund management in Leuwimunding Village reflects the principles of good governance, although continuous improvement is necessary to further optimize poverty alleviation and enhance rural community welfare.

6. Conclusion

Based on the findings, the management of village funds in Leuwimunding Village has generally been implemented effectively and has contributed positively to poverty alleviation efforts. Programs such as BLT, food security initiatives, infrastructure development, and MSME empowerment through BUMDes have produced tangible benefits, particularly for low-income groups. Evaluation using Dunn's six policy criteria indicates that program effectiveness, efficiency, adequacy, responsiveness, and appropriateness are satisfactory, while equity still requires improvement, especially in ensuring a more equitable distribution of benefits across hamlets and social groups. These findings underscore the critical role of community participation

in planning and implementing programs and highlight the importance of accountability in village fund management as a key factor in successful community-based development.

The implications of this study suggest that transparent, accountable, and participatory village fund management can strengthen the village's capacity to enhance community welfare and support sustainable development. However, this study has limitations, as it focuses on a single village, which restricts the generalizability of the findings to other contexts. Future research is recommended to examine village fund management on a broader scale and to compare multiple villages with different socio-economic characteristics. Additionally, subsequent studies could explore strategies to increase participation among vulnerable groups and develop mechanisms for evaluating program sustainability to ensure long-term impacts on poverty reduction. These efforts would provide more comprehensive insights into the effectiveness of village fund policies and their role in promoting equitable and sustainable rural development.

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Ethical approval was obtained for this study. The manuscript represents original work and has not been previously published, nor is it under consideration by another journal.

Data Disclosure Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.



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