

## Examining the Implementation of Hibah BERMASA Program for Village Development

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### Abstract

The Bengkalis Regency Government issued the Hibah BERMASA program for village development. One of the programs of Hibah BERMASA is sixty percent for village development. The Implementation of village development refers to the National Public Procurement Agency (NPPA) Republic Indonesia Number 12 of 2019 about preparing procedures for procurement of government goods/services in villages. The study aims to find out the implementation of the village development. The type of research is descriptive qualitative research. The sampling technique used purposive sampling in order to obtain 8 villages. The Results of this study show that the village implementation of village development had been partially self-managed by planning, preparation, implementation, control and announcement of village development results. The strategy of the village development is to optimize by accelerating the implementation using phase fund disbursement of 50% until 70% and geographical condition and summer time for effective and efficient. This research is an evaluation for the village and local government of Bengkalis for the Hibah BERMASA Village Program.

**Keywords:** Village development, Infrastructure, Accounting

### Abstrak

Pemerintah Kabupaten Bengkalis menerbitkan program bertajuk Hibah BERMASA untuk pembangunan desa. Salah satu kegiatan dari program hibah BERMASA adalah 60% untuk pembangunan desa. Pelaksanaan pembangunan desa mengacu pada Peraturan Lembaga Kebijakan Pengadaan Barang dan Jasa Republik Indonesia Nomor 12 tahun 2019 tentang Pengadaan Barang/Jasa di Desa. Tujuan penelitian ini adalah untuk mengetahui pelaksanaan pemerintah desa pada pembangunan desa. Penelitian ini merupakan penelitian kualitatif deskriptif. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* sehingga diperoleh 8 desa. Hasil penelitian ini menemukan bahwa pemerintah desa melakukan pembangunan desa secara swakelola sebagian dimulai dari perencanaan, persiapan, pelaksanaan, pengendalian, dan pengumuman hasil pekerjaan. Strategi pemerintah desa untuk mengoptimalkan pembangunan desa melalui penyegeraan pelaksanaan pembangunan desa menggunakan pencairan dana tahap I sebesar 50%-70% dan kondisi geografis dan musim panas guna pembangunan desa yang efektif dan efisien. Penelitian ini dilaksanakan dalam rangka evaluasi bagi pemerintah desa dan pemerintah daerah Kabupaten Bengkalis atas Program Desa BERMASA.

**Kata kunci:** Pembangunan desa, infrastruktur, Akuntansi

## 1. INTRODUCTION

The BERMASA Village Program is a program of the Bengkalis Regency government. This program provides financial assistance to villages as vision and mission of the Bengkalis Regency for 2021-2024, namely Bengkalis Bermaruah, Maju dan Sejahtera (BERMASA).

This program provides financial assistance called Hibah BERMASA from Local Government Budget of Bengkalis Regency in the amount of IDR 1 billion to villages in Bengkalis District. The financial assistance given is specific in nature referring to Government Regulation Bengkalis District Number 74 of 2021 about concerning guidelines for management of special financial assistance for BERMASA village programs for village governments in Bengkalis District. Bengkalis regency has 11 (eleven) sub-district with a total of 136 villages. Bengkalis District is the largest recipient of financial assistance with a total of 28 villages compared to other sub-districts.

The allocation of special financial assistance provided in accordance with Local Government Regulation Bengkalis District No. 74 of 2021 has 3 (three) priority programs: 60% for village development or village infrastructure, 32% for community empowerment and community development, and 8% for guidance and supervision of programs and activities. The allocation is determined differently each year appropriate to the local condition of the village. Village government can find out the local conditions of their villages through the Building Village Index data for Bengkalis District in 2022, there are two village classifications, namely Independent Village totaling 25 (twenty five) village are Wonosari, Kelapapati, Teluk Latak, Air Putih, Penampi, Meskom, Prapat Tunggal, Tameran, Simpang Ayam, Damai, Pedekik, Sungai Alam, Penebal, Senggoro, Kelemantan Barat, Pematang Duku, Sebauk, Kuala Alam, Ketam Putih, Kelebuk, Pangkalan Batang Barat, Pematang Duku Timur, Sekodi, and Senderak and Developed village totalling 3 (three) the villages are Palkun, Sungai Batang dan Kelemantan. Independent village in accordance with article 5 of Regulation Ministry of village development of Disadvantage Region, and Transmigration Number 2 of 2016 is a village development when compared to developed village which has social, economic and the ability to manage them to improve the welfare of village communities. From this classification, an independent village is considered to have the ability to carry out village development or village infrastructure to improve the welfare of the local village community.

In the Implementation of village development, it's regulated by regulation of National Public Procurement Agency (NPPA) Republic Indonesia Number 12 of 2019 about preparing procedures for procurement of government goods/services in villages it's stated that "procurement prioritizes community participation through in-householding by maximizing the utilization of natural resources existing in the village in mutual cooperation by involving community participation with the aim of expanding employment opportunities and empowering local communities". In the same regulation paragraph 2 it's stated that "in the event that procurement can't be carried out self-managed, procurement can be carried out through providers either in part or in whole". Procurement through self-management of grants funds was carried out in the village government of Turan Amis, Dusun Tengah, East Barito Regency. The village received a grant budget allocation to carry out the opening of a connecting road from Turan Amis village Sibung through self-management work (Barito Kalteng, 2020).

Local government of Bengkalis has determined 3 (three) stages of Hibah BERMASA are 50%, 30% and 20% of IDR 1 billion. However, in the fourth quarter of 2022 there were 50 villages still applying and still in the process of disbursing phase II Hibah BERMASA funds. This means that there are still 86 villages that have not applied for disbursement. (Radio Republik Indonesia, 2022). This shows that there are problems with the village government in implementing government programs in the Bengkalis Regency area.

Other considerations, Pratama & Wiratmaja (2021) in their analysis found that special assistance influences infrastructure development in Bali. Other research was also conducted by Ginanjar & Harikesa (2021) about the implementation obtained the results that grants for sanitation development have a significant impact on the government and society by providing an increase in the quality of life. These two studies show that the role of grants in improving infrastructure can also accelerate and disseminate development in each region (Arif & Nasution, 2022).

Based on the description of the introduction, the purpose of this research is to examine the details regarding the implementation of village development on Hibah BERMASA as well as the problems that occur in the field which cause the realization of the Hibah BERMASA on 2022 budget to not be optimal. Therefore, research questions were formulated, namely what was the village strategy for Village development in year I and how was Village development implemented in Year I. This research focuses on the village as the recipient and organizer of the village development program as an evaluation for the village government in optimizing the implementation of Hibah BERMASA in the future.

## **2. LITERATUR REVIEW**

### **BERMASA Village Program**

The BERMASA village program is one of the flagship programs of the Bengkalis regent's vision and mission for the 2021-2026 period, namely "The Realization of a Bermanuah, Maju dan Sejahtera Bengkalis Regency" with the logo "Bermasa Village". Special Financial Assistance for BERMASA Village in Bengkalis Regency aims to optimize the implementation of village government which includes the areas of village government administration, village development, village community empowerment and community development.

The BERMASA Village Program provides financial assistance entitled Hibah BERMASA which are distributed to 136 villages in 11 sub-districts in Bengkalis Regency in the form of grants of IDR 1 billion to each village. Local Government Regulation Bengkalis District Num. 74 of 2021 stipulates the definition of this financial assistance as funds given or received from other regions either in the framework of regional cooperation, equity in increasing financial capacity and/or other specific purposes. Activities in the BERMASA Village Program consist of mandatory and optional activities in line with the vision and mission of the Region and must be budgeted for in the Local Development Budget (APBDesa) in accordance with the local village conditions.

This financial assistance was provided to the village government due to the pandemic covid-19, the presence of a pandemic covid-19 causing the funds provided by the central government to villages for government development to be rationalized to overcome pandemic problems. Thus, the amount of funds obtained by the village is reduced, resulting in obstacles to village development programs. Therefore, the village. Local Government Regulation Bengkalis District Num. 74 of 2021 concerning Guidelines for Managing Special Financial Assistance determines that the allocation of special financial assistance for 2022 is determined in article 5 paragraph 3, namely 60% for Village development or Village Infrastructure, 32% for Community Empowerment and Community Development, 8% for Development and Supervision of Activity Programs.

In 2023, allocation of Hibah BERMASA is determined at 47% to 60% for Village development or Village Infrastructure, 32% to 45% for Community Empowerment and Community Development, and 8% for Program Development and Supervision provided that the description of the use of financial assistance takes into account the scale of development priorities in the region to benefit the Village. If the designation of special financial assistance that has been received by the village is not realized and the output is not fulfilled, the funds for the next stage are not distributed and if there are remaining funds provided, the village government is obliged to return them to the regional treasury in the current year.

### **Village development Activities or Village Infrastructure**

In accordance with the Decree of the Head of the Community and Village Empowerment Service (DPMD) of Bengkalis Regency Number 051/KPTS/X/2021 concerning Technical Guidelines for the Distribution and Use of Special Financial Assistance for the Mass Village Program for Village Governments in Bengkalis Regency, there are several activities related to village development or village infrastructure as follows: Activities are mandatory and other in nature. Compulsory activities consist of the construction of Village Government, Social and Public Village Facilities on a Village Scale consisting of: Village Consultative Agency (BPD) Secretariat Office, Village Office Fences, Village Name Signs, Light rehabilitation of village offices that have become Village assets, Multipurpose Buildings, Cementing environmental roads, Hardening roads, Asphalt melting, Bridge construction, Box Culvert, Duiker, Culverts, blocking, Construction of reading parks/village centers, village markets, provision of village electricity distribution networks.

Mandatory activities in the form of water sanitation for residents consist of drilled wells, provision of rainwater reservoirs (PAH), and provision of pipelines from water sources to residents' homes. Activities for Provision of Village Sports Facilities, namely sports buildings, development of sports facilities, land acquisition for sports. Opening of village roads or roads leading to access to community plantations and residents' housing according to local village authorities and assistance for houses of villagers who have experienced calamities or disasters.

The optional activities include the construction of office buildings/facilities and infrastructure in accordance with the needs of the village, innovations in productive development, disabled housing services, and total rehabilitation of the houses of the rural poor.

### **Procurement of Goods/Services in the village**

Procurement of goods/services according to regulation of National Public Procurement Agency (NPPA) Republic of Indonesia Num. 12 of 2019 is an activity to obtain goods/services by the village government, whether carried out through self-management and/or goods/services providers. Based on Local Government Regulation Bengkalis Number 60 of 2019 about amendments to Bengkalis Regent regulation Number 37 of 2015 about Procedures for Procurement of goods/services in villages. Article 1 paragraph 10 states that procurement of goods/services in villages is an activity to obtain goods/services by the village government whether done by way of self-management or through providers of goods/services.

Self-management according to regulation National Public Procurement Agency (NPPA) Num. 12 of 2019 concerning preparing procedures for procurement of government goods/services in villages in paragraph 1(19) is a way of obtaining goods/services by the activity implementation team and/or the local community themselves. Another definition of

self-management according to Ramli & Fahrurrazi (2014) is one way for the village government to meet village needs. The word “*swa*” comes from the Sanskrit language which means “alone”. The word itself refers to the person in charge of the budget, other government agencies, and/or community groups. Meanwhile, the word “*Kelola*” refers to control or management. So, self-management is more precisely interpreted as self-management.

The procedure for procuring goods/services in the village is an important stage in the process of procuring goods/services within the village government. In the implementation of procurement carried out on a self-managed basis starting from the stages of planning, preparation, implementation involving various elements in the village administration. The three activities are implementation, control and announcement of the results of the procurement of goods/services in the village.

### 1. Procurement Planning

Procurement planning in self-management is carried out at the time of preparation of the Plan for Village-level Development which is then presented in the Community consultation on village development. Regent Regulation No. 74 of 2021 article 9 paragraph 1 states that the Village Government is required to prepare a Village Government Work Plan for a period of once a fiscal year for the BERMASA Village Program according to the Plan for Village-level Development stages. In article 9 paragraph 2 the preparation of Plan for Village-level Development goes through stages starting from Compilation of Village development Plans through Village Deliberations, Formation of Plan for Village-level Development Compilation Teams, Examination of Village indicative ceilings and alignment of programs/activities entering the Village, Alignment of District Development, Re-examination of Development Plans Village Medium Term, Preparation the Plan for Village-level Development, Village development Plan Deliberation, and Determination of V the Plan for Village-level Development.

### 2. Preparation

Preparation is a step carried out by kasi/kaur. on Hibah BERMASA carried out by the coordinator of the Welfare Section. Preparation begins with the coordinator compiling preparation documents for In-house Procurement based on the Budget Estimate Plan, preparing preparatory documents for procurement through self-management in the form of work plan drawings, activity implementation schedules, technical specifications, Budget Estimate Plan Procurement and Unit Price Analysis; and Plans for the use of manpower, material requirements and equipment, then the coordinator prepares and determines the Budget Estimate Plan for Procurement which is calculated using data/information including market prices in the local village; or Prices in the nearest village from the local village. and all documents submitted to the activity implementation team as the executor of the activity.

### 3. Implementation

The procurement of goods/services through self-management is carried out based on procurement preparation documents that have been prepared by the coordinator. The procurement of goods/services through self-management is carried out by the Activity Implementation Team appointed by the Village Head and the Activity Implementation Activity Implementation Team by involving the community. Implementation consists of 3 (three) stages, namely implementation, control and announcement. a) The implementation was carried

out by the activity implementation team together with the local village community which began with discussing Activities. The Activity Implementation Team is also responsible for compiling a report on the results of the implementation of activities accompanied by documentation of the activities. b) The controlling is carried out by the head of the village. coordinator carries out the task of controlling the implementation of In-house Management activities such as the progress of the implementation of activities; and/or Use of sources/labor, infrastructure/equipment and materials/materials. After controlling, the coordinator evaluates the In-House Management activities. If in the results of the evaluation of In-house Management activities discrepancies are found, the Kasi/Kaur requests the Activity Implementation Team to carry out improvements to the target and the realization of the work implementation. a) The announcements. The announcement is made by the village administration through information media that is easily accessible to the community, at least on the village announcement board. Provisions for construction work, the announcement of the results of the procurement is also carried out at the work location through a signboard.

### **3. RESEARCH METHODS**

The research location is the place where the research is conducted. The location of this research is in Bengkalis District. The villages studied were Wonosari, Teluk Latak, Air Putih, Penampi, Meskom, Prapat Tunggal, Tameran and Simpang Ayam village. Data collection techniques used are interviews and documentation. Interviews were conducted to obtain primary data. The informan for this research are determined according to the parties to the procurement of goods/services in the village by National Public Procurement Agency (NPPA) Num. 12 of 2019 concerning preparing procedures for procurement of government goods/services in villages that are considered representative. There are Head of Village, Head of Welfare Section as staff element of village apparatus who is the technical implementer who carries out Village Financial Management (PPKD) specifically for village development activities on Hibah BERMASA, Activity Implementation Team (TPK) as Development Procurement Implementation Team Village. While the documentation is carried out to obtain secondary data in the form of a report on realization of the Hibah BERMASA of 2022.

This research is a descriptive qualitative. Hardani & et al (2020) is research aimed at accurate symptoms, facts or events, regarding the characteristics of a particular population or area. Qualitative research is used for research results without using statistical data. This type of qualitative research focuses more on interpreting social phenomena. The steps of analysis consist of collecting data in the form of recorded interviews, minutes and documentation data, both data reduction which are the steps of summarizing and analyzing existing data, display data or displaying data steps in research reports and conclusion as the final steps to convey the result of this research.

### **4. RESULTS AND DISCUSSION**

#### **Village Development Strategy**

Hibah BERMASA disbursement is in accordance with Government Regulation Bengkalis District Number 74 of 2021 which is divided into 3 (three stages) are 60 %, 30% and 20%. The Hibah BERMASA as one of the first program to be implemented in 2022, has

various problems, such as the realization of the Hibah BERMASA budget which is not yet optimal because in the final quarter it is still in the process of applying for phase II fund disbursement. This is problematic in the implementation of village development in the first year of Hibah BERMASA. If it is not evaluated, the implementation of village development in the future will be hindered, causing accumulation of budget absorption at the end of the year.

Optimal budget absorption requires certain strategies. Strategy can be interpreted as the steps necessary to achieve certain goals. The village determines the village strategy to achieve goals in the Desa BERMASA program in accordance with the provision of the Hibah BERMASA in Government Regulation Bengkalis District Num. 74 of 2021, namely village infrastructure and innovation according to the needs to create a Marwah, Maju and Sejahtera Bengkalis Regency (BERMASA). Village needs can be interpreted as the needs of village communities in providing infrastructure in Bengkalis District.

Optimizing the implementation of village development cannot be separated from the role of village apparatus as a part of the village government. Village officials, based on the Law on Villages, article 1 number 3, state that the position of village officials is "assistant" to the village head in carrying out government functions. The Village Law also briefly regulates the position and duties of village officials and the prohibitions on carrying out duties in articles 48-53. In article 49 these aspects are presented in the narrative of the articles, detailed formulations and explanations.

Hibah BERMASA funds disbursed through the Bermasa village program by the Bengkalis district government have an implementation period of one period with December as the accountability period for the funds received. Apart from time, the use of funds is determined according to the Bengkalis Regent's Regulations, but they are still used according to the local conditions of the village and provide benefits to the village. This is in accordance with what was conveyed regarding village development strategies in the Hibah BERMASA:

*"For the village strategy, we focus on solving problems in one's environment according to needs, not desires, by following the BERMASA grant guidelines and RPJMDes as the village's medium-term planning document. We carry out development activities in phase I disbursement, around 0% to 70% of the disbursement is for infrastructure development because if it is not done first, at the end of the year there will be a bad season. (Interview – the Head of Wonosari village, Teluk Latak village, Penampai village, Prapat Tunggal village, Simpang Ayam village, Meskom village).*

The results of a similar interview were also conveyed by the head of Tameran and Air Putih village.

*"So, we prioritize activities that are most needed by the community and also pay attention to benefits. So, the funds received are used effectively and efficiently. "The strategy is that we prioritize village development related to infrastructure in early melting and in the summer before it rains, especially for things related to water such as drainage and brick ditches." (Interview – Village Head Tameran and Air Putih Village)*

## **Implementation of Village Development**

The implementation of Village development is regulated by Ministerial Regulation of Domestic Affairs Number 114 of 2014 about village development Guidelines on article 4 paragraph 9 states that village development is an effort to improve the quality of life and life for the greatest welfare of village communities. The implementation of village development is guided by National Public Procurement Agency (NPPA) regulation Num. 12 of 2019. Village development activities start from planning, preparation and implementation, control and announcement of activity results.

The planning step for village development or village infrastructure start from the Village Meeting (musdus), Village Deliberation (musdes) and Village development Planning Deliberations (Musrenbangdes). The village government implements the musdus with the aim of accommodate all priority proposals in the local, so that the implementation of the the Village Deliberation is not complicated because e each hamlet has determined the priorities of each hamlet, making it easier to determine village priorities to be compiled in the RKPDesa. The implementation of musdus is not regulated in village regulations. However, for the village government the implementation of musdus had a positive impact on these villages. The Musdus was attended by the Head of the Neighborhood, Community Leaders and the Head of the Hamlet.

*“Planning for village development or village infrastructure starts from the first, deliberations are held at the hamlet or musdus level to absorb aspirations within the hamlet from the Head of the Neighborhood in each hamlet and then these proposals become the hamlet's priorities. Then a village meeting is held together with the Village Deliberation with the Village Consultative Agency (BPD), Village Resilience Institution (LKMD), head of hamlet, community leaders and staff of village government and proposals are determined which are village priorities in accordance with the activities permitted for the funds received by the village, including from the BERMASA program. Then a Plans for village-level development team was formed and each proposal was aligned with the direction of development policy and the plans for village-level medium term. After that, the preparation of plan for village-level development is carried out by village development team and then at a village development planning meeting and ratified as a plan for village-level development by the Village Consultative Agency and the Head of Village.” (Interview – The head of Wonosari Village, Teluk Latak Village, Air Putih Village, Penampi Village, Prapat Tunggal Village, Tameran Village, Simpang Ayam Village and Meskom Village)*

Village development planning on hibah BERMASA is carried out in the preparation of the plans for village-level development which includes the Village Deliberation, village development planning meeting, formation of a plan for village-level development preparation team, review of the village's indicative ceiling and alignment of programs/activities entering the village, review of the village-level medium term, preparation of the design and determination of the plans for village-level development. Furthermore, the number of activities of the implementation team for each village is determined according to local village policy

by taking into account village development. Table 1 presents the implementation team activities for each village. In addition, at the Village Deliberation step, the number of activities

**Table 1 Implementation Team Activities**

	Name of Village	Total
1	Wonosari	6
2	Teluk Latak	2
3	Air Putih	2
4	Penampi	3
5	Meskom	2
6	Prapat Tunggal	2
7	Tameran	2
8	Simpang Ayam	3

of Implementation Team for each village differs according to local village government policies adjusted to the needs of village development or village infrastructure. This is because there is no specific regulation for the number of Implementation Team activities in a village, both in Central Government Regulations and Regional Government Regulations. In *Local Government Regulation Bengkalis District* Number 37 of 2015 concerning Procedures for Procurement of Goods/Services in Villages in article 6 paragraph 7 stipulates that The Activity Implementation Team for each Village is formed at least 2 (two) taking into account the availability and capabilities of human resources in the village. The same article also stipulates that the Formation of The Activity Implementation Team is determined by the Village Head with a Village Head Decree consisting of Elements of Village Officials, Elements of Village Community Institutions and/or village communities which were previously proposed through the Village Conference. This is based on the results of the following interview.

*“The selection of the activities of Implementation Team is carried out when the planning for village-level development is prepared. For the Chairman of the Activity Implementation Team held by the Hamlet Head as the regional head who understands the characteristics of the region, then there are members and secretaries from Village Resilience Institution. The activities of the Implementation Team are adjusted to the village development needs and policies of each village, but usually a minimum of two according to the regent's regulations. (Interview – the Head of Wonosari Village, Teluk Latak Village, Air Putih Village, Penampi Village, Meskom Village, Prapat Tunggal Village, Tameran Village and Simpang Ayam Village).*

In 2022, village development activities or village infrastructure were carried out in accordance with the RKPDes in a partially or not entirely self-managed manner, this was due to the need for materials and/or materials that could not be provided independently to providers. Preparations for implementing village development are carried out by the Head of Welfare. The village preparations for village development consist of administrative preparations in the form of documents and technical field preparations such as site surveys and supply shops as well as preparation of materials/and/or materials and equipment needed.

*"So, preparations have actually started since the preparation of the Plans for village-level development starting from Village Halmet (musdus), Village Deliberation (musdes) and Village development Planning Deliberations (Musrenbangdes). Then we carry out survey activities in the field to prepare Budget Estimate Plan which are still plans. As the head of social welfare, I process the data by making a Budget Estimate Plan with an estimate of the cost of building a culvert, but it is still in plan form. After it is included in the Village Revenue and Expenditure Budget, it will be known what has passed as a priority. Then, the head of social welfare makes a Budget Estimate Plan that is in accordance with the existing budget ceiling in the Village Revenue and Expenditure Budget and makes drawings of plans, bid files, requests, work contracts with shops and craftsmen. Thirteen documents are prepared a week before the work is carried out. During preparation, from an administrative perspective, we collaborated with the welfare staff and the field we are collaborated with the Activity Implementation Team. (Interview – the Head of Welfare Section for Wonosari Village, Teluk Latak Village, Air Putih Village, Penampi Village, Meskom Village, Prapat Tunggal Village, Tameran Village and Simpang Ayam Village).*

Preparations by the Head of Village Welfare begin one week before work. The prepared documents amounted to 13 (thirteen) documents which were shown to the researcher consisting letter requesting an offer and attachments, a letter of offer from the provider to PKA, a business statement of truth, minutes of price clarification and negotiation, minutes of technical specifications and attachments, news winning event, minutes of handover of providers to PKA, minutes of handover to the Village Head, Contract Agreement Letter for Wages and Procurement. The preparations are then continued with technical field preparation in the form of equipment carried out by the Village Activity Implementation Team (TPK) as work implementer location of village development activities.

*"We, as field implementers, hold non-formal meetings at work locations to discuss preparations such as material needs, work equipment needs and technical work systems in the field and the readiness of craftsmen and their members to work and install work project signs, as a form of transparency for the community that will village development was carried out at that location. If there is no project signboard, we from TPK and Workers will not carry out village development or village infrastructure." (Interview – the Head of Activity Implementation Team Wonosari Village, Teluk Latak Village, Air Putih Village, Penampi Village, Meskom Village, Prapat Tunggal Village, Tameran Village and Simpang Ayam Village)*

The results of interviews with informants also revealed that:

*"As a TPK, our job is to carry out and supervise activities, for daily supervision we have the freedom to monitor, then later there will also be the sub-district government through the sub-district coordinator and the district government through the district coordinator when the work is complete. We also review the implementation schedule for village development work, note if any materials*

*are entered and used according to the specifications set out in the work agreement, then document the progress of the work implementation from the most important 0%, then 20%, 30%, 40% "(Interview – the Head of TPK - Wonosari Village), Teluk Latak Village, Air Putih Village, Penampi Village, Meskom Village, Prapat Tunggal Village, Tameran Village and Simpang Ayam Village)*

The Regency Government and District Government also supervise village development activities in hibah BERMASA. Supervision is carried out when the work has been completed. This supervision is a form of control of each activity, then they run on target and avoid mistakes

**Table 2 Net Budget Financing Recapitulation on 2022**

	Name of Village	Net Budget Financing (Rp)
1	Wonosari	3.173.150
2	Teluk Latak	-
3	Air Putih	1.704.200
4	Penampi	-
5	Meskom	-
6	Prapat Tunggal	-
7	Tameran	2.826.050
8	Simpang Ayam	9.545.400
Total (Rp)		17.248.800

and misuse of hibah BERMASA funds given to the village. Based on secondary data in the form of budget realization, reports of Hibah BERMASA have Net Budget Financing for village development activities due to remaining negotiations or bargaining offers for the purchase of materials/and/or materials for village development. However, the village in 2022 will carry out all village development activities budgeted using hibah BERMASA fund in 2022 on time.

Table 2 presents the Net Budget Financing Recapitulation Data for Fiscal Year 2022, the total SiLPA is IDR 17,248,800 with a total of 4 (four) villages are Wonosari Village, Air Putih Village, Tameran Village and Simpang Ayam Village. The Net Budget Financing of hibah BERMASA funds has been stipulated in Bengkalis District Regulation No. 74 of 2021 in Chapter VII article 17 paragraph 2 that if there are remaining funds in the Village Cash Account. Then, the remaining funds are returned to the District Cash Account no later than December 31 of the current year. Finding in this research, the village returned a District Cash Account at the beginning of december of the year. As a form of transparency and following the applicable guidelines for the procurement of goods/services, the village makes announcements by installing realization billboards in front of the village office and special signboards for infrastructure development activities at work locations. This is in accordance with the results of the following interview:

*“Yes. The village announces the results of development implementation through development signs at work locations. Apart from that, the village also puts up banners for this realization every year and every semester. For infrastructure development activities, signboards are the main key. The contents of the announcement written on the signboard contain the name of the activity, budget ceiling, taxes, length, width and volume of work, location and name of the*

*Activity Implementation Team." (Interview – the Head of Activity Implementation Team Wonosari Village, Teluk Latak Village, Air Putih Village, Penampi Village, Meskom Village, Prapat Tunggal Village, Tameran Village and Simpang Ayam Village).*

The village government installed work signs as a form of announcement by the village government to the community. This is in accordance with what is stated National Public Procurement Agency (NPPA) Republic Indonesia Number 12 of 2019 about preparing procedures for procurement of government goods/services in villages that for construction work, apart from being announced through information media that is easily accessible to the general public, announcements of procurement results are also announced at the work location including the name of the activity, Procurement Value, Output/Output consisting of volume and units, name of Activity Implementation Team, location and time of implementation of village development work or village infrastructure.

## **5. CONCLUSIONS AND SUGGESTIONS**

### **Conclusion**

The results of this study indicate that the village strategy for the optimal implementation of hibah BERMASAYear I in the village development especially infrastructure sector in summer, especially in activities related to water such as construction of environmental sanitation, including brick ditches, drainage and concrete ditches). Besides that, For coastal areas, low tide is also considered when developing sanitation is an area where the river flows into the sea on Bengkalis Island.

This study also found that the implementation of village development or village infrastructure in hibah BERMASA was carried out on a self-managed basis, but not entirely. The implementation of village development or village infrastructure is in accordance with National Public Procurement Agency (NPPA) Regulation Number 12 of 2019 concerning Procedures for Procurement of Goods/Services in Villages. The village government carries out village development starting from the preparation of the plans for village-level development, implementation and announcement of the results of village development media which is easily accessible to the general public.

### **Suggestion**

The Village is expected to be able to maintain, advance and develop the village by building facilities and infrastructure that can provide benefits to the village and realize the goals of the Bermasa Village Program created by the Bengkalis District. The village is also to explore a new potential that can provide an increase in the economic growth but also have a village income and provide long-term benefits for the villages.

For further research, it can be carried out to compare the implementation of village development or village infrastructure through self-management in developed and independent villages. This research is also a type of qualitative research whose results cannot be generalized to all villages, for further research be carried out using a different method regarding the procurement of goods/service in villages.

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