

**STAATSRECHT:**  
**Indonesian Constitutional Law Journal**  
**Volume 5 Nomor 2 (2021).**  
**P-ISSN: 2549-0915. E-ISSN: 2549-0923**

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## **THE STRATEGY OF THE GANTAR VILLAGE GOVERNMENT IN THE MANAGEMENT OF VILLAGE FUNDS**

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# THE STRATEGY OF THE GANTAR VILLAGE GOVERNMENT IN THE MANAGEMENT OF VILLAGE FUNDS\*

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[10.15408/siclj.v5i2.23971](https://doi.org/10.15408/siclj.v5i2.23971)



## **Abstract**

*Village Funds have an important role in improving the economy of rural communities. Thus the utilization and allocation are effective and efficient. The purpose of the study was to determine the management of village funds according to Law Number 6 of 2014 Fiqh Siyasa (Study in Gantar Village, Gantar District, Indramayu Regency). This study uses a qualitative approach. Data collection techniques in observational research, interviews and documentation. The results of the research on the management of Gantar village funds, Gantar sub-district, Indramayu district, have been good, it can be seen from the progress of the village which is increasing rapidly. Financial management consists of: 1) Planning 2) Implementation 3) Administration 4) Reporting 5) Village financial accountability The village head as the party authorized to approve an expenditure plan.*

**Keywords:** Management; Fund; Village; Gantar

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\* Received on April 4, 2021, reviewed on June 20, 2021, Published on December 18, 2021.

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## A. INTRODUCTION

It is clear that the village is a legal community unit with territorial boundaries that is authorized to regulate and manage the interests of local communities that are recognized and respected in the community the government system of the Unitary State of the Republic of Indonesia (Government Regulation 6 of 2014 concerning Villages) due to the existence of PP No. 72 of 2005 and the revised Law No. 6 of 2014 concerning Villages (c. 72). Diversity, involvement, true autonomy, democratization, and community empowerment are the driving forces behind village regulation.

The Village Fund is a subset of the Regency/City Regional Revenue and Expenditure Budget used to support local government operations and citizen participation (UU No 6/2014). The Village Fund is a subset of the Regency/City Regional Revenue and Expenditure Budget used to support local government operations and citizen participation (UU No 6/2014). The use of Village Funds is governed by Article 25 of Minister of Finance Regulation No. 247 of 2015, which states: Village Funds are prioritized to finance development and community empowerment whose implementation is prioritized by self-management utilizing local resources/raw materials and strives to absorb more labor from the local community (Tadanugi, 2019: 55).

In PP number 60 of 2014 which discusses the Village Fund, in chapter V in Article 19 paragraph (1) the Village Fund is used to finance government administration, development, community empowerment, and society. Paragraph (2) The funds as referred to in paragraph (1) are prioritized to finance community development and empowerment. In Article 20 the use of Village Funds refers to the medium-term development plan of the village and the work plan of the village government (Government Regulation 60 of 2014 concerning Villages (chapter V).

The village-specific State Revenue and Expenditure Budget is transmitted through the Regency/Municipal Regional

Revenue and Expenditure Budget, which finances government administration, the implementation of development, community development, and empowerment. Village Funds play a crucial role in enhancing rural communities' economies. Utilization and allocation based on effectiveness and efficiency (Widjaja, 2003: 133).

Given that the majority of Indonesia's territory is rural, the village as a government in close contact with the people is the primary focus of government development. According to Law No. 6 of 2014 pertaining to villages, village government financial administration is distinct from district government finances. The separation in village financial administration is motivated not only by the desire to delegate authority and funding from the central government to local governments, but also by the desire to increase the efficiency and effectiveness of managing financial resources within the context of enhancing community welfare and services.

Regarding the delegation of village financial management autonomy to the village, referred to hereafter as the Village Fund Allocation (ADD). Article 1 number 11 of government regulation number 72 of 2005 concerning villages states that the allocation of village funds is the funds allocated by the district/city government for villages from a portion of the central and regional financial balance funds received by the district/city balance through the Village Fund Allocation (ADD) must make the village truly prosperous. Although it has been essential that the Village Fund Allocation (ADD) be budgeted in the APBD post, more regions have not done so (Suparno; Suhainah, 2001: 67).

Based on the preceding description, the primary objective of this research is to determine how village funds are managed in Gantar Village, Gantar subdistrict, Indramayu Regency. The author attempts to comprehend, evaluate, and analyze these issues in a research topic entitled The Strategy of the Gantar Village Government in the Management of Village Funds, based on the preceding context.

## B. METHODS

Qualitative research method is a research method based on postpositivism, used to examine the condition of natural objects where the researcher is the key instrument, data collection techniques are conducted in a combined manner, data analysis is conducted inductively / qualitatively, and the results of qualitative research emphasize meaning over generalization. A data collection strategy is a methodical procedure for gathering accurate, objective, and dependable data. Data collecting approaches include observation techniques, interviews and documentation (Sugiyono, 2008: 17-18).

## C. RESULTS AND DISCUSSION

Management is an effort to achieve predetermined goals through the efforts of others (Terry, 2013:168). Management can not be separated from all human activities that exist in an office, agency, or organization that moves in an organized manner. Good managers always work with functional management steps, namely planning, organizing, directing, and controlling.

The purpose of management is to optimize all available resources, such as human resources, equipment, and facilities, so that the effectiveness and efficiency of time, energy, and materials may be attained in order to meet the organization's goals. Without management Without management, all efforts will be in vain, and reaching objectives will be more challenging. There are a number of managerial objectives, including: To achieve organizational objectives based on the organization's vision and mission. The objective of management is to maintain a balance between conflicting organizational goals, objectives, and activities. 3) To attain efficiency and effectiveness in the management of an organization, agency, institution, firm, or group in the pursuit of defined objectives (Usman; Akbar, 2006: 34).

According to John D. Millet, the management function is the activity of directing and giving work facilities to people who are organized into formal organizations to achieve goals (Burhanuddin, 2004: 98-100). Henry Fayol suggests that there are 5 management functions, namely Planning (planning), Organizing (organizing), Commanding (giving orders), Coordinating (coordination), and Controlling (supervision). Meanwhile, according to Harold Koontz and Cyril O'Donnel, the processing functions are divided into 5, namely Planning (planning), Organizing (organizing), Staffing (staffing), Directing (Direct), and Controlling (supervision). According to George R Terry, management functions include Planning (planning), Organizing (organizing), Actuating (moving), and Controlling (supervision) (Athoillah, 2013: 95-96).

Human resource management is a process connected to the practice of management or management functions that play an essential and effective role in supporting the attainment of individual, institutional, organizational, or company goals, as shown by some of the definitions provided above.

Good management is the cornerstone for the growth of all organizations, whether they are government organizations, businesses, trade unions, or others. It ensures the credibility, integrity, and authority of an institution in setting rules inside an organization by demonstrating that the organization has satisfied the necessary requirements and possesses effective instruments. Good management is essential to ensuring that the organization serves the interests of its members. According to George R. Terry, excellent management comprises the following: Planning is the selection of facts and efforts to tie the facts to one another, followed by the estimation and forecasting of the situation and the formulation of future actions, if necessary, to attain the intended goals. Organizing is described as the activity of applying all actions that must be carried out across work groups and setting particular authorities and responsibilities in order to realize company unity in achieving the established goals. Actuating is the placement of all group

members so that they can work deliberately toward a predetermined objective in accordance with organizational planning and patterns. Controlling is defined as the process of determining what has been accomplished, measuring and correcting implementation activities, and, if necessary, taking corrective action on implementation activities that are proceeding as planned (Terry, 2013: 65).

The village is a depiction of the smallest legal community unit that already exists. It grows alongside the life history of the Indonesian people and becomes an integral part of the nation's life order. As a form of state recognition of the village, particularly to clarify the function and authority of the village, as well as to strengthen the position of the village and village communities as development subjects, a policy of structuring and regulating the village is required, which is realized by the enactment of law number 6 of 2014 pertaining to villages. Village funds are derived from the state's revenue and spending budget and are used to finance government administration, development implementation, coaching, community development, and community empowerment. (Saibani, 2014: 4).

Law number 6 of 2014 pertaining to villages has made the village the focal point of the initiative to enhance community welfare. Villages are granted the autonomy and resources necessary to maximize their economic and social potential for the benefit of the village community. Each year, the central government allocates a certain amount of money to the hamlet.

According to law number 6 of 2014 it mandates the government to allocate village funds. The village fund is budgeted annually in the APBN which is given to each village as a source of village income. The sources of village fund income are as follows: 1). Funds sourced from the State Revenue and Expenditure Budget (APBN); 2). Part of the results of Regency/City Regional Taxes and Levies (PDRD); 3). Allocation of village funds from districts/cities; 4). Financial

assistance from the Provincial Revenue and Expenditure Budget (APBD) and Regency/City APBD; 5). Third party grants and contributions; 6). Other legitimate village income.

The direction of the village fund policy and its allocation focus on: 1). Poverty alleviation to minimize inequality; 2). Improving and growing village community businesses; 3). Sharpen the priority of using village funds for development and community empowerment so that they are right on target.

The distribution of village funds from the APBN to the local authority is an essential element of administering village funds. Although the village government has the legal right to distribute village funds, in practice the district/city administration continues to play a part in the distribution of village funds in accordance with their authority. To implement the principles of openness and accountability and assure the use of village funds, the process of distributing village funds requires that both the village government as the user of village funds and the district/city satisfy a number of conditions. Village funds from the APBN are transferred from the State General Treasury Account (RKUN) to the Regional Treasury Account (RKUD) by the finance minister as the State General Treasurer (BUN) through the State Treasury Service Office (KPPN), whereas the distribution of village funds from RKUD to RKD is handled by the Treasurer Regional Public Administration (BUD), which distributes to the APBD.

In accordance with the rural area development objectives of the National Medium-Term Development Plan (RPJMN) for 2015-2019, village funds are allocated to the alleviation of underdeveloped villages for the achievement of local autonomy. The village administration has the right to spend village money in line with its authority and the requirements of the village community, while giving priority to the principle of fairness. Nevertheless, in order to oversee and guarantee the implementation of village development goals, the government annually establishes spending priorities for village finances.



Using village funds should adhere to the following principles: 1) Justice, or giving equal weight to the rights and interests of all Village residents; 2) Priority Needs, or giving higher weight to the interests of the village that are more urgent, more needed, and directly related to the interests of the majority of the village community; 3) The Authority of the Village, or giving higher weight to the right of Origin and Local Authority on a Village Scale; 4) Participatio 5). The geographical, social, anthropological, economic, and ecological features of a typical village, as well as the developments and progress of the village, are all taken into account by the typology of the village. The top concerns, as outlined in Permendes No. 19 of 2017, are as follows: Sixth, the purpose of village planning is to build and maintain infrastructure and services like those listed below. First, there are essential social services; second, there are commercial firms in the village; third, there are environmental and other concerns.

The goals of village community empowerment are: 1) Getting the community more involved in planning, implementing, and overseeing village projects; 2) Building up the skills and resilience of rural communities; 3) Creating a village information system to help manage village social service projects; 4) Providing capital and good economic business management; 5) Helping with economic business management; 6) Helping with the management of environmental conservation; 7) Providing support for the management of environmental conservation. Use that isn't in priority areas, spending that isn't backed up by evidence, hiring by third parties, taxes that aren't in line with the rules, villages that don't know how the money supply works yet, and spending that goes over the budget.

The objectives of village funds according to Law Number 6 of 2014 concerning Villages are: 1) Improving public services in the village. 2) Alleviating poverty in rural communities. 3) Promote the village economy. 4) Overcoming the development

gap between villages, as well as. 5) Strengthening the village community as the subject of development.

The government has promised to protect and give villages the tools they need to become strong, advanced, independent, and democratic. This will help them build a strong foundation for governance and development that will lead to a fair, prosperous, and happy society. Also, it is hoped that an independent village will be built where: 1) The village is not just a place where people get help, but also a place where people help the village. 2) As a part of the village, it has a sense of togetherness and movement to develop local assets as a source of life for people in the community. 3) The village can make enough food, energy, and basic services to meet the needs and wants of the people who live there. 4) The village's long-term goal is to be able to offer jobs, bring in money for the community, and make enough money for the village itself. (Sholeh, 2015: 54).

In the context of administering government, public services, and government development, in essence, state expenditure has three functions, the main functions are: 1) The allocation function which includes, economic resources in the form of goods and public services. 2) The distribution function which includes, community income and wealth, equitable development. 3) Stabilization function which includes, defense and security, economy, and monetary (Supriadi dan Sholihin, 2003: 169).

The allocation of Village Funds is intended to finance village government programs in carrying out government activities, development and empowerment of village communities. Meanwhile, the objectives of the Village Fund Allocation are: 1) Overcoming poverty and reducing inequality. 2) Improving development planning and budgeting at the village level and community empowerment. 3) Increase rural infrastructure development. 4) Improving the security of religious, social and cultural values in order to realize an increase in social welfare. 5) Improving services to rural

communities. 6) Encouraging increased self-reliance and community cooperation. 7) Increase village and village community income through Village Owned Enterprises (BUMDes) (Sholeh, 2015: 62).

According to Abu al-Wafa Ibn 'Aqil, *siyasa* is an action that can bring people closer to benefit and further from harm, even though the Prophet did not specify it and Allah did not send revelations to regulate it (Djazuli, 2007: 109).

In a different editorial, Husain Fauzy al-Najjar says that *siyasa* is the arrangement of the interests and maintenance of the benefit of the people, as well as making (appropriate) policies to make sure that good things happen for them. Ibn Manzhur's briefest explanation of *siyasa* is that it means to set something up in a way that helps (Djazuli, 2007: 109).

The subject matter of *siyasa fiqh* comprises features of regulating connections between citizens and citizens, citizens and state institutions, and state institutions and state institutions, as well as internal relations of a country and exterior ties between countries, in various spheres of life. From this perspective, it appears that the study of *siyasa* is primarily concerned with the regulatory element. While the relationship between *fiqh* and *siyasa fiqh* in the Islamic legal system is Islamic laws taken from the same source and determined to realize the benefit, *fiqh* and *siyasa fiqh* are distinct branches of Islamic law. On the other hand, the relationship between the two is viewed as part of *fiqh* or under the category of *fiqh*. The distinction resides in its construction. The *mujtahid* establishes *fiqh*. The *siyasa syar'iyah*, however, is determined by the power-holder (Saebani, 2008: 65).

Simply put, *siyasa syar'iyah* is a policy provision for resolving state challenges in accordance with *sharia*. Khalaf formulated the *siyasa syar'iyah* as follows: Management of general problems for the Islamic government that guarantees the creation of benefits and the avoidance of harm from the Islamic community, by not contradicting the provisions of

Islamic Shari'a and its general principles, despite being contrary to the opinion of mujtahid scholars (Wahbah, 2004: 15).

This definition is further emphasized by Abdurrahman Taj, who defines *siyasa syar'iyah* as laws that regulate the interests of the state, organizes people's problems in accordance with the spirit (spirit) of the Shari'a and its universal foundations for the creation of social goals, despite the fact that neither the Qur'an nor the Sunnah confirms this arrangement.

From the definitions put forward by the experts above, it can be found the essence of *siyasa syar'iyah*, namely: 1) That *siyasa syar'iyah* is related to the management and regulation of human life. 2) That this management and arrangement is carried out by the holder of power (*ulu al-amr*). 3) The purpose of the arrangement is to create benefit and reject harm. 4) The arrangement must not conflict with Islamic law (Abdurrahman, 1993: 11).

Based on the nature of *siyasa syar'iyah*, it can be concluded that the main sources of *siyasa syar'iyah* are the Qur'an and al-Sunnah. These two sources are the reference for government holders to create laws and regulations and regulate state life.

The scholars differed in determining the scope of the study of *siyasa fiqh*. Among them there are set five fields. However, there are also those who specify four or three areas of discussion. There are even some scholars who divide the scope of the study of *siyasa fiqh* into eight fields. According to al Mawardi, the scope of the study of *siyasa fiqh* includes: 1) Government policy on statutory regulations (*Siyasah Duturiyah*). 2) Economy and military (*Siyasah Maliyah*) 3). Judiciary (*Siyasah Syar'iyah*) 4) Law of war (*Siyasah Harbiah*). 5) State administration (*Siyasa Idariyah*) (Mujar, 2008: 36).

*Siyasah maliyah* is a very important aspect in regulating financial income and expenditure for the benefit of the community. The scope of *Siyasah Maliyah fiqh* is how policies must be taken to harmonize between the rich and the poor, so

that the gap between the rich and the poor does not widen (Tasbih, 2010: 91).

Islam shows that the very high concern of the poor and poor in general is this concern that should be considered by the rulers or leaders so that their people do not experience poverty and are free from economic hardship. Sources of state finances for state revenues finance all aspects of state activities. Islamic property rights have stipulated that the existence of individual property rights to the assets that have been produced does not violate sharia law. In Islam also stipulates how to protect this property from theft, robbery, looting which is equipped with witnesses. A property owner also has the right to store his property by selling it, renting it out, making a will, mortgaging and giving part of the rights of the heirs (Djajuli, 2003: 208).

Zakat is a certain amount of property that is required by Allah to give to those who are entitled to receive it. Zakat is the fourth pillar of Islam. Zakat is a certain level of wealth, which is given to those who are entitled to receive it, with certain conditions. Zakat is one of the pillars of Islam and the law is fardu 'ain for each person with sufficient conditions. Indeed, zakat can cleanse people from stinginess and excessive love for property and is able to nourish the qualities of goodness in the human heart and develop their wealth.

Zakat came into effect and was obligatory on Muslims in the second year of Hijriyah. Zakat includes zakat maal (livestock, gold and silver, filling food seeds, fruits, commercial assets), zakat rikaz, and zakat fitrah (Ali, 2013: 5-6).

The requirement in Ghanimah's property is to divide it by five and give one-fifth to the group designated by Allah in the Qur'an. And the remainder is handed to the personnel of the fighting forces (Syarif, 2008: 333-334).

Jizyah is a state tax imposed on the people of the book as compensation for efforts to defend and protect them, or to ensure that they receive the same benefits as Muslims in terms of independence, preservation of property, honor, and religion.

Hasbi Ash-Shiddieqy defined *jisyah* as a tax that is obligatory for all male non-Muslims who are independent, mature, physically fit, and able to work. *Jizyah* collected from non-Muslim citizens is the remainder of *zakat* collected from Muslims. As a result, every citizen who can afford it is required to contribute a portion of his wealth to the common good as compensation for the liberties they enjoy (Djajuli, 2003: 229-230).

*Fa'i*, or property acquired without fighting, is based on God's words when the *Nadhir* war broke out and after the Battle of Badr, as follows: And what are the spoils (*fai*) that Allah gave to His Messenger (from property) them, so that you must not deploy a horse nor a camel, but Allah gives His Messenger authority over whomever He wills. And Allah has authority over everything. Allah's bounty (*fai-i*) from the inhabitants of the towns was for Allah, His Messenger, the Apostle's families, orphans, and the impoverished.

*Kharaj-Kharaj* in terms of language comes from the word *akhraja-yukhriju ikhrājan*, which basically means to issue. Meanwhile, according to some scholars', *kharāj* is a foreign word that is Arabicized. Some scholars say that *kharāj* comes from the Aramaic language and entered Arabic through Persian. Meanwhile, *Dāirat al-Ma'ārif al-Islāmiyah* says that *kharāj* comes from the Persian *Choregia* which means tax.

The Qur'an and hadith directly regulate the problem of *baitul mal*. The position of *baitul mal* is now very important, *baitul mal* is a financial institution at the time of the Prophet. parties who have an obligation in special tasks to handle all assets owned by the people in the form of income and expenses (Mariin, 2014: 39).

*Baitulmal* aims to carry out state development and to build a modern economic state. *Baitulmal* assets are Muslim assets that must be covered by the management and expenditure of assets. During the reign of the caliph, what economic problems were faced by Muslims. *Hasul* Muslims take into account in determining all assets (Mariin, 2014: 41).

The needs of their citizens and the state as follows: 1) For the poor. 2) To remind the professionalism of the army and the framework of national defense and security. 3) To increase the rule of law. 4) To finance the education sector in order to create human resources who are pious and knowledgeable. 5) To pay the salaries of state employees and officials. 6) For the development of infrastructure and physical facilities or infrastructure. 7) To improve public health. 8) To realize general welfare and equitable distribution of wealth income.

The allocation of APBDes funds is held on the part of the village government. The village government opens an account with a designated bank based on the village head's decision. The mechanism for disbursing village fund allocations in the APBDes is carried out in stages or adjusted to the capacity of village conditions.

Often we hear the terms Village Fund (DD) and Village Fund Allocation (ADD) in village financial management. But until now, there are still many of us who have not been able to distinguish between the Village Fund (DD) and the Village Fund Allocation (ADD). Be it, in terms of terms, functions or in terms of the source of origin of the allocation. In fact, we often encounter people referring to the Village Fund (DD) as the Village Fund Allocation (ADD) or vice versa, even though both are intended for the village and are a source of village income.

In the Village Revenue and Expenditure Budget, the management of village fund allocations is an integral component of village financial management (APBDes). Notably, the allocation of village funds is not a grant, but rather a profit-sharing fund or a balance between the district/city administration and the village as an expression of the fulfillment of local rights for the implementation of village autonomy. The Community Fund is the State's way of recognizing the village. The Village Fund can be utilized for enhancing public services in villages, expanding village economies, bridging the development gap between villages, and strengthening village communities as development

subjects. In the meanwhile, this ADD is funded by a portion of the central and regional financial balance funds obtained by the county or city and then granted to the village.

Each phase of the village's financial management process involves rules that must be comprehended and implemented within a specified timeframe. For a comprehensive understanding of village financial management, the following provides an overview of village financial management in relation to the central/provincial/district/city government, the subject of its implementation in the village, the structure of the Village Budget, reports, and the strategic environment that governs it in the form of governing provisions.

Village financial management is all activities that include planning, implementation, administration, reporting, and village financial accountability. The implementation of village authority based on origin rights and village-scale local authority is funded by APBDesa. The implementation of village-scale local authority, apart from being funded by the APBDesa, can also be funded by the state revenue and expenditure budget and the regional revenue and expenditure budget. The implementation of village authority assigned by the government is funded by the state revenue and expenditure budget. State revenue and expenditure budget funds are allocated to the budget section of ministries/agencies and channeled through district/city regional work units. The implementation of village authority assigned by the regional government is funded by the regional revenue and expenditure budget. All village income is received and distributed through the Village cash account and its use is determined in the Village Budget. The disbursement of funds in the Village treasury account is signed by the Village head and the Village Treasurer. The village head is the holder of the power to manage village finances. In exercising the power of village financial management, the village head delegates some of his power to the village apparatus.



Gantar Village, Gantar Subdistrict, Indramayu Regency is having difficulty following the Indramayu Regent's ordinance on Guidelines for Village Financial Management in Indramayu Regency. Occurs in community development and empowerment because the residents of Gantar Village, Gantar District, Indramayu Regency believe that their community is still underdeveloped due to a lack of socialization and agricultural asset exploitation.

Many residents of Gantar Village, Gantar Subdistrict, Indramayu Regency have rice fields and may harvest twice annually despite the fact that the agricultural area in Gantar village is rainfed. With the expansion of agriculture, the current agricultural land can produce rice of high quality. Thus, it can increase the well-being of the residents of Gantar Village. The Government of Gantar Village, Gantar Subdistrict, Indramayu Regency is holding more innovations for the economic development of the community or the improvement of the quality of premium items in Gantar village. And from there, the community can grow and become economically self-sufficient.

Development of Gantar Village, Gantar District, Indramayu Regency There has been good progress from year to year, although not yet significant. Various public facilities are well available, on the left and right the village roads that were originally lush with lots of weeds are now neat. The development of Gantar Village, Gantar Subdistrict, Indramayu Regency has grown rapidly like a village that has advanced development.

According to Fiqh Siyasah Maliyah, the entity that regulates governmental expenditures is *baitul mal*. The rights of the poor, spring or irrigation regulation, and banking. Laws and regulations governing the interaction between the wealthy and the poor, the State and the person, State financial resources, etc. Concerning the State's expenditures and expenditures, the demands of its citizens and the State are as follows: 1) For the poor. 2) To remind the professionalism of the army and the framework of national defense and security. 3) To increase the

rule of law. 4) To finance the education sector in order to create human resources who are pious and knowledgeable. 5) To pay the salaries of state employees and officials. 6) For the development of infrastructure and physical facilities or infrastructure. 7) To improve public health. 8) To realize general welfare and equitable distribution of wealth income.

In the management of Village funds, which were originally sourced from the APBN and allocated to the Gantar Village fund, Gantar District, Indramayu Regency in 2020, development and empowerment were carried out in addition to community development. The development and infrastructure are quite well-executed. In the form of empowerment and community development, the general welfare can be achieved.

As we have explained before regarding financial management. Financial management consists of: 1) Planning 2) Implementation 3) Administration 4) Reporting 5) Village financial accountability. The village head as the authorized party to approve a plan for disbursing funds or activities needs to pay close attention to the design of the plan before it is approved, it is necessary to carry out an assessment as well.

Siyasah has the sense of regulating, managing, and ruling a government, politics, and establishing policies or decisions from the perspective of fiqh. The purpose of the siyasah is to control and formulate policies regarding things of a political nature in order to achieve specific objectives. Maliyah The purpose of zakat is to safeguard them from evil and harm to their souls and faith, as well as to soften their hearts. If Islam is triumphant and the number of Muslims is high and they grow strong and powerful, then neither the recipient of zakat nor the recipient of protection nor the recipient whose heart must be softened should receive a portion. The yearly allocation of village money is also intended to empower the populace for the advancement of Gantar Village, Gantar District, Indramayu Regency.

## D. CONCLUSION

The allocation of Village Funds is intended to finance certain village government programs relating to the implementation of village empowerment and institutional activities, the provision of village government apparatus allowances, and the provision of funds for rural infrastructure development. To carry out this responsibility, the village administration has revenue streams that it uses to fund its activities. The existence of financial certainty for financing is one of the most crucial factors to consider while supporting the development implementation process in any village. The receipt of local finance allocations is one of them.

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