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Analysis of the Bengkalis Regency Government's 'Bermasa' Special Financial Aid (BKK) Policy to Improve the Quality and Efficiency of Government Services

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ABSTRACT

This study aims to analyze the BKK "Bermasa" policy with a focus on improving the quality of services and efficiency of government administration at the village level. This research uses a qualitative approach with a policy analysis method. Data were collected through interviews with relevant stakeholders, analysis of policy documents, and observation of policy implementation in the field. Analysis of the BKK "Bermasa" policy shows positive changes in village government administration. The implementation of this program has successfully improved service quality through the application of technology, active community participation, and empowerment of village officials. In addition, there is efficiency in village financial management and development planning. The Bengkalis Regency Government's BKK "Bermasa" policy has successfully contributed positively to improving the quality and efficiency of government services at the village level. The findings provide recommendations for local governments and related parties to strengthen policies and support the sustainability of similar programs in the future.

Keywords: BKKBermasa, Bengkalis, Academic Study, Policy, Village Government

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1. Introduction

Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management is based on the financial capacity of each region. One of the aims and objectives of the Permendagri is that local governments are allowed to provide financial assistance through the APBD to be given to villages in accordance with regional financial capabilities. Financial assistance can be provided in the form of money or goods in accordance with the purpose of providing financial assistance, both general and specific financial assistance (BKK). The purpose of providing financial assistance and social assistance from the provincial and / or district APBD is to optimize the implementation of village governance and the implementation of development in the village.(F. P. Putra et al., 2022)(F. P. Putra et al., 2022)

The implementation of village authority assigned by the regional government is funded by the regional revenue and expenditure budget. All village revenues are received and channeled through the village cash account and their use is stipulated in the Village APB. The disbursement of funds in the village cash account is signed by the village head and the village treasurer. Village financial management includes (BPKP, 2015):

- Planning
- 2. Implementation

- 3. Administration
- Reporting
- 5. Accountability.

The Bengkalis district government in response to the regulation of the minister of home affairs in 2022 provided Special Financial Assistance (BKK) for the development and welfare of the community in the village, the program was named the BERMASA Village Program (Bermarwah Maju and Sejahtera). The BERMASA grant is given as a form of realization of the vision and mission of the Bengkalis Regent for the 2021-2024 period, namely Bengkalis Regency Bermarwah, Maju and Sejahtera (BERMASA). BKK BERMASA allocates a Bengkalis Regency APBD ceiling of IDR 1 billion for each village. This aims to realize and optimize the implementation of government, development, empowerment and community development by the village government. The Bengkalis Regency Government, in line with the Vision for 2021-2026 as stated in the Regional Medium-Term Development Plan (RPJMD), namely Vibrant, Advanced Realization of a Prosperous Bengkalis Regency (BERMASA)" prepared a one billion per village budget program Village Development accelerate Community Empowerment. The program is in the form of Special Financial Assistance for the

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BERMASA Village Program to the Village Government in Bengkalis Regency.

Special Financial Assistance (BKK) as funds given or received from other regions either in the context of regional cooperation, equalization of financial capacity improvement and/or other specific purposes. Basically, the provision of BKK aims to provide benefits to the giver and/or recipient of the assistance. For BKK to the village government, it is given in order to increase innovation and progress in village development or develop the infrastructure of the recipient village. The amount of special financial assistance is adjusted to the financial capacity of each region. Special financial assistance in its allocation

BKK BERMASA in Bengkalis Regency is one of the 8 flagship programs of the Bengkalis Regency Government, this program provides assistance to improve village development in order to create a more prosperous community through the implementation of participatory development. Activities in the BERMASA Village Program consist of mandatory and optional activities following technical instructions that are adjusted to the direction of the 8 (eight) Bermasa program indicators that are in line with the vision and mission of the Bengkalis Regency, including: Ramodhani, A. (2023)

- Technology-based public services,
- Economic empowerment and rural women's involvement,
- 3. Village infrastructure and innovation as needed.
- Village financial governance and public information.
- 5. Environmentally conscious village,
- 6. Building villages with partnerships,
- 7. Optimizing the role of children, youth, village adolescents in dynamic village institutions and adaptive village culture, or
- 8. Strategic village activities.

As a guideline for the implementation of BKK Bermasa, the Bengkalis Regency Government stipulates Bengkalis Regent Regulation (Perbup) Number 74 of 2021 which has been changed to Bengkalis Regent Regulation Number 79 of 2022 concerning Guidelines for the Management of Special Financial Assistance for the Bermasa Village Program to Village Governments in Bengkalis Regency. Technical Guidelines for the Distribution and Use of Special Financial Assistance for the Bermasa Program to Village Governments in Bengkalis Regency starting from the Decree of the Head of the Bengkalis Regency Community and Village Empowerment Service (DPMD) Number 051/KPTS/X/2021 and changing to Number 079/KPTS/XII/2022. The technical guidelines set by DPMD contain instructions for use, requirements, distribution mechanisms, reporting and guidance and supervision that are guided by the Village Government.

Special financial assistance for the BERMASA Village program was distributed to 136 villages in 11 sub-districts in Bengkalis Regency. Special financial assistance for the BERMASA Village program is in the form of a grant of IDR 1 billion to each village with mandatory and optional activities. In accordance with Bengkalis Regent Regulation No.74 of 2021 and Bengkalis Regent

Regulation No. 79 of 2022 article 4 paragraph 2 states that the activities in the BERMASA Village Program consist of mandatory and optional activities following technical instructions that are adjusted to the direction of the 8 (eight) Bermasa program indicators which are in line with the vision and mission of the Bengkalis Regency including:

- 1. Technology-based public services,
- Economic empowerment and rural women's involvement.
- 3. Village infrastructure and innovation as needed,
- 4. Village financial governance and public information,
- 5. Environmentally conscious village,
- 6. Building villages with partnerships.
- 7. Optimizing the role of children, youth, and adolescents in dynamic village institutions and adaptive village culture, or
- 8. Strategic village activities.

The allocation of special financial assistance for 2022 is specified in article 5 paragraph 3 as follows:

- 60% Village Development or Village Infrastructure,
- 32% Community Empowerment and Community Development,
- 8% for Guidance and Supervision of Activity Programs, and
- The description of the use of financial assistance considers the scale of development priorities in the region to provide benefits to the Village.

Then it also regulates the designation in 2023 and 2024 with the following provisions:

- 47% to 60% Village Development or Village Infrastructure.
- 2. 32% to 45% Community Empowerment and Community Development, and
- 3. 8% for Program Coaching and Supervision The terms and methods of distribution of BKK Bermasa have implemented digitalization, the following is an explanation:(Jaroji et al., 2023)
- The Village Government submits the distribution requirements through the Desa Bermasa
 - application.(https://sidesa.bengkaliskab.go.i
- These requirements will be verified by the local sub-district government, if the requirements are complete, they will be forwarded to the Bengkalis Regency Government through the Bengkalis Regency Community and Village Empowerment Service (DPMD).
- DPMD Bengkalis Regency conducts final verification, if the document is complete/printed out and processed according to the provisions by the DPMD Bengkalis Regency operator.
- if the required documents are not complete, they will be returned.
- complete documents will then be processed according to the applicable provisions mechanism.
- 6. The distribution is divided into three stages:
 - Phase 1 50%
 - Stage 2 30%

Stage 3 20%

Based on the description that has been presented, by (Jaroji et al., 2023) as follows:

- The Sidesa application can be used and has good usability so that it can be utilized by users at the village government, sub-district and DPMD levels in the process of proposing and reporting special financial assistance funds.
- The usability value of the current Sidesa application is 76.72 or Grade B. In this study. recommendations were also obtained for improving the application, including the performance of adding features from the user validating realization input and accessing reports that can be seen by the general public. Based on the results of SUS measurements and recommendations obtained, a development stage will be carried out on the Sidesa application where in 2024 the special financial assistance program continues. So that these recommendations will be made a reference for the development of the sidesa application will be able to meet user needs more perfectly and obtain Grade A in the next SUS test.

However, in the midst of efforts to achieve village independence, there is a need for in-depth research and evaluation related to the distribution of special financial assistance through the BERMASA Program from the beginning of implementation to the present (2022-2023). This evaluation is important to ensure that the funds channeled have the maximum impact on improving the quality of life of the community and the efficiency of government services at the village level.

This academic study aims to provide a comprehensive overview of the extent to which the Bermasa Program has achieved its objectives, the positive impacts it has generated, and possible improvements that can be made. By deeply understanding the dynamics of the distribution of this financial assistance, it is hoped that Bengkalis Regency can continue to strengthen the basis of village development, provide better support to village governments, and improve the quality of life of the community in a sustainable manner.

The problem formulation in this study can be described as follows:

 To what extent is the distribution of special financial assistance "Bermasa" effective in supporting village development in Bengkalis Regency?

This study will evaluate the extent to which funds channeled through the BKK Bermasa Program have had a positive impact on the development process at the village level. This involves analyzing the achievements of infrastructure development, education, health and other strategic sectors.

2. What are the factors that affect efficiency in the distribution of special financial assistance "Bermasa" in Bengkalis Regency?

Identifying the factors that influence the efficiency of Bermasa fund disbursement will

help understand the obstacles and challenges that local and village governments may face in implementing this program.

3. What is the perception and participation of the community in the process of channeling and using BKK Bermasa funds?

This study will evaluate the extent to which communities in beneficiary villages are involved in the process of planning, implementing, and monitoring development and the extent to which they benefit from the program.

4. What are the descriptions of the BKK Bermasa program activities for the following year?

The formulation of this problem is expected to provide a comprehensive understanding of the direction of BKK Bermasa program activities for the following year. In addition, this study covers the effectiveness, service quality, inhibiting factors, community participation, and differences in impact between villages receiving "Bermasa" financial assistance in Bengkalis Regency.

2. Research Methods

Research Approach

The research method used in this academic study is a mixed methods approach, integrating qualitative and quantitative aspects to gain a holistic understanding of the implementation of the Special Financial Aid Fund (BKK) for the period 2022 to 2023.

Research Design

The research design used was a sequential exploratory design, starting with a qualitative approach to understand the context and detail the data needs for the subsequent quantitative approach.

Population and Sample

The study population involved all villages and communities that received the BKK Fund from 2022 to 2023 in Kabupaten Bengkalis. The sample was drawn purposively, taking into account geographical variations, village size, and the level of development of the study with a total of 300 respondents.

• Data Analysis Process

In this study, the data analysis process was carried out by assessing the percentage of questionnaire answers by respondents.

3. Research Results and Discussion

In this study, the results of the study are seen from the respondents' answers to the main formulation of the problem to be studied which was then developed in several questions. the following are the results of research and discussion in this study:

1. To what extent is the distribution of special financial assistance "Bermasa" effective in supporting village development in Bengkalis Regency?

The following is the question design and recapitulation of respondents' answers to the problem formulation above:

Table 1. Recapitulation of respondents' answers to indicator 1 question 1

	~ ~		•		
Question (1)	1	2	3	4	5
How effective	5	15	40	180	60
do you think the			%		
distribution of special financial assistance "Bermasa" is in supporting	1,6	5	13,	60	20
village development					
in Bengkalis Regency?					

^{*1:} very ineffective, 2: ineffective, 3: neutral, 4: effective, 5: very effective (Source: Processed Data 2024)

Table 2. Recapitulation of respondents' answers to indicator 1 question 2

Question (2)	1	2	3	4	5
To what extent do you think	10	20	50	150	70
do you think the "Bermasa"			%		
assistance has contributed to improving village infrastructure (such as roads, bridges, irrigation channels, etc.)?	3,3	6,6	16, 6	50	23,3
*1: did not contribu	ito at i	all 2: c	liabtly	contribu	ıtod

^{*1:} did not contribute at all, 2: slightly contributed,3: neutral, 4: contributed, 5: greatly contributed(Source: Processed Data 2024)

Table 3. Recapitulation of respondents' answers to indicator 1 question 3

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Question (3)	1	2	3	4	5		
How would you	8	12	35	180	65		
rate	(0/)						
"Bermasa's"			(%)				
assistance	2,6	4	11,6	60	21,6		
efforts in							
economic							
empowerment							
of village							
communities							
(such as skills							
training,							
business							
capital							
assistance,							
etc.)?							

^{*1:} no effort, 2: little effort, 3: neutral, 4: some effort, 5: very great effort (Source: Processed Data 2024)

Based on the tabulated answers from 300 respondents, it can be concluded that the majority of respondents felt that the distribution of special financial assistance "Bermasa" was effective in supporting village development in Bengkalis Regency. More than half of the respondents (50%) gave a positive assessment of the effectiveness of the distribution of "Bermasa" assistance. However, there were still a small number of respondents who felt that the distribution of this assistance was ineffective or even very ineffective.

Specifically, the majority of respondents saw that the "Bermasa" assistance had contributed to supporting village development in Kabupaten Bengkalis (60%), improving village infrastructure (50%), and empowering the economy of village communities (60%). However, there were also some respondents who gave lower ratings to the contribution of the assistance in certain aspects.

From the suggestions or input provided by respondents, it will be an added value for the local government to continue to improve and increase the effectiveness of the distribution of special financial assistance "Bermasa" so that it can have a greater and more sustainable impact on village development in Bengkalis Regency.

What are the factors that affect efficiency in the distribution of special financial assistance "Bermasa" in Bengkalis Regency?

The following is the question design and recapitulation of respondents' answers to the problem formulation above:

Table 4. Recapitulation of respondents' answers to indicator 2 question 1

Question (1)							
Factors affecting efficiency	Answer						
Clear Rules and Guidelines	80						
Transparent Fund Management	70						
Availability of Qualified Human	50						
Resources							
Proper Monitoring and Evaluation	60						
Community Involvement and	65						
Participation							
Infrastructure and Technology	40						
Factors							
Other Factors	35						
(Source: Processed Data 2024)	(Source: Processed Data 2024)						

Table 5 Decemberation of reco

Table 5. Recapitulation of respondents' answers to indicator 2 question 2

Question (2)	1	2	3
Coordination between	210	50	40
Local Government,		%	
Village Government, and	70	16,6	13,3
Community:			

^{*1:} yes, 2: no, 3: not sure (Source: Processed Data 2024)

Table 6. Recapitulation of respondents' answers to indicator 2 question 3

Question (3)	1	2	3	4	5
The role of	10	20	50	100	120
Information and Communication	(%)				
Technology	3,3	6,6	16,6	33,3	40
(ICT)					

*1: very unimportant, 2: unimportant, 3: neutral, 4: important, 5: very important (Source: Processed Data 2024)

Table 7. Recapitulation of respondents' answers to indicator 2 question 4

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Question (4)	1	2	3 n
Supervision and	180	70	50 (S
Evaluation from Local		%	
Government	60	23,3	16,6 au

*1: yes, 2: no, 3: not sure (Source: Processed Data 2024)

Based on the tabulated answers from 300 respondents, it can be concluded that the factors that most influence efficiency in the distribution of special financial assistance "Bermasa" in Bengkalis Regency are:

- 1. Clear regulations and guidelines.
- 2. Transparent management of funds.
- 3. Community engagement and participation.

Coordination between local governments, village governments, and communities was considered important by the majority of respondents. In addition, information and communication technology (ICT) was also considered to have a significant role in improving the efficiency of "Bermasa" aid distribution. Strict supervision and evaluation from the local government on the use of "Bermasa" assistance funds was considered important by most respondents.

3. What is the perception and participation of the community in the process of channeling and using BKK Bermasa funds?

The following is the question design and recapitulation of respondents' answers to the problem formulation above:

Table 8. Recapitulation of respondents' answers to indicator 3 question 1

answers to indicator 5 question 1						
Question (1)	1	2				
Do you know about the BKK	250	50				
Bermasa program	('	%)				
implemented in your village?	83	16.6				

^{*1:} yes, 2: no

(Source: Processed Data 2024)

Table 9. Recapitulation of respondents' answers to indicator 3 question 2

answers to indicator 5 question 2					
Question (2)	1	2	3	4	5
Do you feel	20	30	70	100	80
involved in the					
planning	(%)				
process for	6,6	10	23,3	33,3	26,6
the use of BKK					
Bermasa					
funds in your					
village?					

^{*1:} not very involved, 2: not involved, 3: neutral, 4: involved, 5: very involved (Source: Processed Data 2024)

Table 10. Recapitulation of respondents' answers to indicator 3 question 3

answers to indicator 5 question 5						
Question (3)	1	2	3	4	5	
Do you feel	20	40	60	110	70	
involved in the planning			(%)			
process for	6,6	13,3	20	46,6	23,3	

the use of BKK Bermasa funds in your village?

*1: not very transparent, 2: not transparent, 3: neutral, 4: transparent, 5: very transparent (Source: Processed Data 2024)

 Table 11. Recapitulation of respondents' answers to indicator 3 question 4

anonoro to mandati	0. 0 9 0		•			
Question (4)	1	2	3	4	5	
How effective	10	20	50	120	100	
do you think			(0()			
the BKK			(%)			
Bermasa	3,3	6,6	16,6	40	33,3	
funds have						
been used for						
community						
development						
and						
empowerment						
in your						
village?						

^{*1:} very ineffective, 2: ineffective, 3: neutral, 4: effective, 5: very effective (Source: Processed Data 2024)

Table 12. Recapitulation of respondents'

answers to indicator 3 question 5 Question (3) 1 3 4 5 Do you feel 5 90 5 20 180 that there are (%) benefits from the BKK 1.6 1,6 6.6 30 60 **Bermasa** program in

*1: not very useful, 2: not useful, 3: neutral, 4: useful, 5: very useful (Source: Processed Data 2024)

4. What are the descriptions of the BKK Bermasa program activities for the following year?

The following technical guidelines for the use of BKK Bermasa 1 Milyar 1 Desa funds are in accordance with the strategic direction and objectives to be achieved for 2024, the direction of activities consists of 8 main indicators and several sub-activities that are mandatory and optional:

Village Infrastructure and Innovation as needed:

Mandatory Activities:

- (a). Village road construction
- (b). Rehab of poor people's houses/uninhabitable houses.

Optional Activities:

your village?

- (a). Construction of village tourism facilities
- (b). Construction of BUMDesa Operational/Service Facility building
- (c). Construction of bridges/box culvert/dwiker/goronggorong.
- (d). Construction of village sports facilities (for villages that already own the land or construction site.

72. Technology-Based Public Services: Mandatory Activities:

(a). Provision of free Wifi without password

(b). Incentives for Operators/Special Service Officers in the Field of Village Government

Optional Activities:

- (a). Village Digital Services
- Economic **Empowerment** and **Involvement of Village Women Mandatory Activities:**
 - (a). Improving skills and providing business development stimulus for the poor.
 - (b). Capacity Building of Village Women Human Resources.
 - Women (c). Village Training on the implementation of 10 village PKK programs.
 - (d). Preparation of Village Regulations on the Protection of Women and Children in the Village.

Optional Activities:

- (a). Skills training based on village potential and/or community economic enterprises.
- Village Financial Governance and Public Information.

Mandatory Activities:

- (a). Siskeudes (village financial system)
- (b). Publication of Village Development results
- (c). Asset Management owned by the Village Government

5. Environmental Care Village

Mandatory Activities:

- (a). Land and Forest Fire Prevention
- (b). Operations and honorarium of the Village Task Force Team for disaster management.

Optional Activities:

- (a). Tree planting for greening purposes.
- (b). Village Household Waste Management to Realize Zero Waste Village.
- (c). Provision of free fertilizer for underprivileged people who work as landowning farmers.

6. Building Villages with Partnerships **Mandatory Activities:**

- (a). Socialization of laws and regulations for the community and village government.
- (b). Honorarium for economic village facilitators and development village facilitators.
- (c). Capacity building of Village Government apparatus regarding procurement of goods/services in the village
- (d). Capacity Building for Village Accounting Personnel

Optional Activities:

- (a). Optimization of the company's CSR Program for Community Empowerment, in the form of training.
- (b). Cooperation with third parties for BUM Desa (Village-Owned Enterprises) business improvement.
- (c). Training for BUMDes administrators.
- Optimizing the Role of Children, Youth, Village Adolescents in Dynamic Village Institutions and Adaptive Village Culture **Mandatory Activities:**
 - (a). Skills training for potential elderly.

- (b). Provision of additional honorarium for village elderly cadres
- (c). Supporting Activities to Enhance the Role of Village Youth Organization.

Optional Activities:

- (a). Capacity building training for village Posyantek administrators.
- (b). Organization of Sports Activities for Village Level.
- (c). Participation in the implementation of sports championships at the sub-district / district level.

Village Strategic Activities Mandatory Activities:

- (a). Provision of honorarium for 1 (one) Religious Counselor in each village.
- (b). Village Arrangement (Village Boundary).
- (c). Handling Stunting in the VillageExtreme Poverty Handling by the village government.

Optional Activities:

- (a). Provision of clean water for the community.
- (b). Improved village library services.
- (c). RT/RW capacity building training.

Table 13. Recapitulation of respondents' answers to indicator 4 question 1

to indicator + question i			
Question (1)	1	2	3
In your opinion, will the	210	30	60
direction of the BKK		%	
Bermasa program	70	10	20
activities for the			
following year have a			
positive impact on			
community development			
and empowerment in			
Bengkalis Regency?			
			_

*1: Yes, will have a positive impact, 2: Not sure, 3: No, will not have a positive impact (Source: Processed Data 2024)

The majority of respondents (70%) believe that the direction of BKK Bermasa program activities for the following year will have a positive impact on community development and empowerment in Bengkalis Regency.

5. Conclusion

Based on the results of the study that has been conducted, several important points can be concluded: Knowledge and Awareness:

- The majority of respondents showed a fairly high level of knowledge and awareness regarding the BKK Bermasa program in Kabupaten Bengkalis. This indicates a successful effort to socialize the program to the community.
- Involvement and Participation: respondents also knew the direction of BKK Bermasa program activities for the following year. This indicates community involvement and participation in understanding and following the development of development programs in their area.
- Belief in Positive Impact: The majority of respondents believe that the direction of BKK Bermasa program activities for the following year will have a positive impact on

- community development and empowerment in Bengkalis District. This reflects optimism and hope for the program's role in improving the welfare of the local community.
- 4. Suggestions and Feedback: There were a number of respondents who provided suggestions or input to improve or enhance the direction of BKK Bermasa program activities for the following year. This indicates that there is room for further development and improvement of the program's effectiveness, as well as the importance of involving community participation in the planning and implementation process.

Thus, the results of the study indicate that the BKK Bermasa program has a significant impact in supporting village development and improving community welfare in Kabupaten Bengkalis. However, continued periodic evaluation and improvement is essential to ensure that the program remains relevant and effective in achieving the desired development goals.

Furthermore, the BKK Bermasa program has made a significant contribution to improving the quality and efficiency of government services in Bengkalis Regency. However, to achieve a higher level of success, continuous efforts are needed in increasing community participation, expanding the scope of the program, and conducting regular evaluations to adjust to changes in the community and the surrounding environment.

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