

CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusion

Based on the results of the previous analysis and discussion, the authors conclude from the results of the research on the Effectiveness and Efficiency Analysis of Village Fund Budget Management on Community Empowerment in Windujaya Village, Kedungbanteng, Banyumas (Village Fund Budget 2019-2021) as follows:

1. Average level ratio the effectiveness of the Village Fund in Windujaya Village in 2019-2021 is 99.54% which is included in the Effective category. The highest level of effectiveness is in 2021 at 103.33%, this calculation shows that the village government has succeeded in managing village funds in accordance with the targets that have been previously set.
2. The average ratio of the efficiency level of village fund management in Windujaya Village in 2019-2021 is 104.49% which is included in the inefficient category. The inefficient management of village funds shows that the use of village funds is still not efficient, there are still excessive expenditures but it is not in line with the results obtained.
3. Windujaya Village Community Empowerment is still lacking, this happens because the use of village funds is diverted for the COVID-19 pandemic disaster management in 2020 and 2021. Some organizational activities have stopped, such as Karang Taruna and PKK. However, the Windujaya Village

government that year has conducted several livestock and agricultural management training which will continue until 2022.

B. Implication

Based on the analysis and conclusions in this study, the following suggestions for the government can be given:

1. The Village Government should pay attention to Village-Owned Enterprises by providing Capital strengthening through Equity participation.
2. The Village Government activates and improves some services in the village. It is hoped that the use of village funds can be managed more efficiently.
3. The Village Government should pay attention to the field of Community Empowerment by holding ongoing trainings for both village officials and village communities in an effort to improve the quality of human resources in the Village

C. Research Limitations

The limitation of this research is the difficulty of the author in conducting interviews, because some of the informants do not know much about the management of village funds in their organizations.

Suggestions for further research, if taking the same research topic iss by increasing the number of variables so that the research is much more in-depth, extends the year of research, and prepares research instruments properly and completely.