

CHAPTER V

CONCLUSION AND IMPLICATION

A. Conclusion

In 2019, the previously planned activities did not fully go according to estimates because in the final quarter of 2019 there were already rumors about the Covid-19 pandemic, in which the village government began to plan for the worst if the village would be affected or affected by this pandemic. Where, several budgets that were originally planned to be implemented for activities in 2019 had to not materialize because the budget that was originally budgeted for these activities was converted as an emergency fund for handling the Covid-19 pandemic.

After analyzing the level of efficiency and effectiveness of village fund management in Dukuhwaluh Village in 2019-2020, it can be concluded that the management of village funds in both years was effective but inefficient. The purpose of this is that the designed goals can be achieved quickly and accurately, but the costs involved are high.

Results like this can certainly happen every year. However, of course it would be better if the results showed that the management of village funds in that year was effective and efficient. This is not impossible to achieve.

B. Implication

Based on the research results, in order to produce effective and efficient final results, the researcher tries to provide some suggestions that may be applied by the Village Government, local residents, and KPPN:

1. Village Government

- a. Must prepare master and backup plans because unforeseen circumstances can occur and to reduce the risk of errors during execution or the process of realizing the plans that have been designed.

- b. Implement a priority scale to determine what will be done first and which will not. Of course, applying this will affect the results in terms of time.
- c. Appropriate use of village development budgets/funds, as well as mobilizing the potential of existing human resources in village officials to the fullest to support the implementation of village development programs/activities.
- d. Make the most of the available resources around you to be efficient.
- a. Don't forget to monitor and monitor the progress of the plans being realized on a regular basis. This is done so that if an error occurs it can be resolved as soon as possible without wasting time.

2. Local Residents

- a. Participate in providing aspirations in the form of village development programs/activities.
- b. Contribute or participate in the implementation of village development program/activity planning that has been compiled by the Village Government.
- c. Maximizing their potential to assist village development programs/activities.

3. KPPN

- a. Always monitor and supervise the implementation of activities with village funds so that they are on time, on target and in the right amount.
- b. Have a good synergy between KPPN, *Pemerintah Daerah*, and *Pemerintah Desa* so that it can be established with full integrity with the same goal, namely to develop Indonesian territory starting from the village.

C. Limitation

Based on the researcher's direct experience in the research process, there are some limitations experienced and can be a number of factors that can be paid more attention to future researchers in order to further refine their research. This is because this research certainly has shortcomings that need to be improved in future research. Some of the limitations of the study, among others:

1. The number of respondents who are only 4 people, of course, is still not enough to describe the real situation.
2. There are residents who are not open when interviewed so that researchers are limited to asking further questions

