



MANAGEMENT OF VILLAGE FUND ALLOCATION IN DEVELOPMENT IMPLEMENTATION IN OROBUA MARAMPAN VILLAGE, SESENAPADANG DISTRICT, MAMASA REGENCY

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ABSTRAK

Kata Kunci :

Pengelolaan,
Alokasi Dana
Desa,
Pembangunan
Desa

Tujuan penelitian ini adalah untuk mengetahui efektivitas alokasi dana desa dalam pelaksanaan pembangunan di Desa Marampan Orobua Kecamatan Sesenapadang Kabupaten Mamasa. Penelitian ini menggunakan metode survei deskriptif. Data yang diperoleh dalam penelitian ini adalah data primer melalui pengisian kuesioner. Uji yang digunakan adalah uji validitas, uji reliabilitas, dan uji efektivitas. Hasil penelitian menunjukkan bahwa Pengelolaan Alokasi Dana dalam Pelaksanaan Pembangunan di Desa Marampan Orobua Kecamatan Sesenapadang Kabupaten Mamasa sudah efektif dengan persentase 100%. Alokasi dana desa dilihat dalam konteks perencanaan, pelaksanaan dan pengawasan bagi masyarakat telah dilaksanakan dengan baik namun belum sepenuhnya sesuai dengan harapan masyarakat desa yang menginginkan adanya peningkatan anggaran dan pelaksanaan pembangunan desa.

ABSTRACT

Keywords :

Management,
Village Fund
Allocation,
Village
Development

The purpose of this study was to determine the effectiveness of village fund allocation in the implementation of development in Marampan Orobua Village, Sesenapadang District, Mamasa Regency. This study used a descriptive survey method. The data obtained in this study are primary data through filling out a questionnaire. The test used is the validity test, reliability test, and effectiveness test. The results showed that the Fund Allocation Management in the Implementation of Development in Marampan Orobua Village, Sesenapadang District, Mamasa Regency was effective with a percentage of 100%. The allocation of village funds seen in the context of planning, implementation and supervision for the community has been carried out well but has not been fully in accordance with the expectations of rural communities who want an increase in the budget and implementation of village development.

PRELIMINARY

Background

Organizational management is a process of planning and organizing and controlling the resources of an organization with a view to achieving goals, with respect to resource management in an institution or company. Management can be defined as the art of completing work with the help of collaboration with other people. Therefore, a leader or manager must be able to carry out the task of managing and managing other people to achieve a predetermined goal. The achievement of this goal is expected to run effectively according to planning and efficiently in accordance with the correct, organized (Organizing) and controlled (Controlling) implementation in accordance with the rules and work plans that have been formulated.

According to Law Number 6 of 2014 concerning villages, it explains that in 2015, 10% of the State Revenue and Expenditure Budget (APBN) will be disbursed. Funds that enter the village are called Village Funds. In accordance with Government Regulation Number 60 of 2014 concerning Village Funds sourced from the State Revenue and Expenditure Budget (APBN) as amended several times, most recently by Government Regulation Number 8 of 2016 concerning Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds which sourced from the State Revenue and Expenditure Budget in Article 1 point (2) states that village funds are funds sourced from the State Revenue and Expenditure Budget (APBN) allocated to villages that are transferred through the district or city Regional Revenue and Expenditure Budget (APBD) and used to finance governance, development implementation, community development, and community empowerment.

The use of village funds allocated for the development sector is 70% and for village operational costs does not exceed 30%. The allocation of village funds by the village government must be used effectively so that the objectives previously set through deliberation can be achieved according to the planned time because the effectiveness of a program or activity carried out by an organization or group has implications for the achievement of the results obtained. With this village fund assistance, it becomes an obligation or obligation for the village government as a government organizer in the village to be able to manage and regulate and be able to take care of their own household affairs including improving the quality of life of the community, both in the fields of health, education, and the economy.

Currently there are many issues regarding the misuse of Village Fund Allocation (ADD), therefore this problem becomes interesting to research. The title of this research is: "Village Fund Allocation Management in the Implementation of Development in Marampan Orobua Village, Sesenapadang District, Mamasa Regency".

Problem Formulation

Based on the above background, the problem examined in this study is "How to Manage Village Fund Allocation in Development Implementation in Marampan Orobua Village, Sesenapadang District, Mamasa Regency".

Research Objectives

Based on the formulation of the problem, the purpose of this study was to determine the Management of Village Fund Allocation in the Implementation of Development in Marampan Orobua Village, Sesenapadang District, Mamasa Regency.

Benefits of Research

The results of this study are expected to be a reference and increase knowledge and make scientific work for future researchers, as well as for the government to make literature and reference material in making policies in allocating village funds.

LITERATURE REVIEW

Theory Study

1. Management

Management is a process to regulate something that is done by a group of people or organizations to achieve goals by working together and utilizing their resources. Etymologically, the word management is taken from ancient French, namely management, which means the art of managing and implementing. Management can also be defined as an effort to plan, coordinate, organize and control resources to achieve goals effectively and efficiently. Management is needed so that individual and organizational goals can be achieved and also maintains a balance between conflicting goals, objectives and activities in an organization. George Robert Terry, argues that management is a typical process in the form of Organizing Planning, Mobilizing, and Monitoring actions to achieve goals and targets by utilizing Human, Material and Financial resources. Henry Fayol, argued that management is a process of carrying out management functions of existing resources in order to achieve goals effectively and efficiently. So management is a process of collaborating a group of people in achieving an organizational goal by carrying out a management function, utilizing various resources (maxmanroe.com).

2. Allocation of Village Funds

According to the Minister of Finance Regulation No. 49/2016 on how to manage, distribute, use, monitor and evaluate village funds. Village funds are funds sourced from the State Revenue and Expenditure Budget (APBN) intended for villages that are transferred through the Regency / City Regional Revenue and Expenditure Budget and are used to finance government administration, development implementation, community development, and community empowerment. According to the Government Regulation of the Republic of Indonesia Number 72 of 2005 concerning Villages, the allocation of village funds is part of the central and regional financial balancing funds received by districts / cities for villages at least 10% (ten percent), which is distributed proportionally to villages. Based on the Regulation of the Minister of Home Affairs Number 37 of 2007 concerning Guidelines for Village Financial Management, it is stated that the allocation of village funds comes from the district / city APBD which comes from the portion of the central and regional financial balancing funds received by districts / cities for villages at least 10%. Village Fund Allocation (ADD) According to Law Number 6 of 2014 concerning Villages is a part of the balance funds received by districts / cities of at least 10% in the regional APBD, after deducting special allocation funds.

3. Village Fund Allocation Management (ADD)

When measuring efficiency, it must be known how much it costs to achieve a certain output. When measuring effectiveness it must be known whether the investment could be useful. Management is important, but when public organizations start measuring performance, it often only measures efficiency levels. While effectiveness is usually related to measuring or assessing the extent to which goals

are achieved, so that to achieve organizational goals, functions and elements of management are needed so that efficiency and effectiveness can be realized (Dunn, 2003: 429).

RESEARCH RESULTS AND DISCUSSION

Design and Research Instruments

This research was conducted for approximately 3 (three) months, namely: June to August 2019, using a quantitative approach in the descriptive survey research method. Information was collected through respondents, namely village representative bodies and also the community. In conducting this research, the population used is the number of residents in Marampan Village. The population in the research area is 1,240 people, in 4 (four) hamlets namely Pana'-pana ', Balla, Ramme, Tanete, with the number of samples according to the Slovin formula ($n = N / (1 + Ne ^ 2)$) = 92 people, 23 people in the hamlet were selected to be given a questionnaire, namely: the village head, the village consultative body and the village community. Data collection techniques are using a closed research questionnaire instrument, research questions using the Likerts Scale approach (Agree Level) to measure social phenomena, attitudes, opinions, and perceptions of a person or group, observation, interview respondents. Primary data were obtained from local government agencies.

1. Results of Data Analysis

a. Instrument Test

1) Validity test:

Tabel 1. Result of Validity Test

Indicator	Sub Indicator	R Count	R Table	Description
Planning	Preparation of village medium-term develop. plan documents	0,764	0,207	Valid
	Development of village government work plans	0,720	0,207	Valid
	Preparation of village income / expenditure budget	0,749	0,207	Valid
Actuating	village road construction	0,462	0,207	Valid
	Plantation road construction	0,487	0,207	Valid
Controlling	Village Fund Realization Reports on Time	0,642	0,207	Valid
	Village Govern. Assistant	0,654	0,207	Valid
	Village Fund Efficiency	0,558	0,207	Valid

Source: Data Processed by SPSS. 22 (2019)

This validity test uses 92 samples to see the validity of each sub-indicator to be tested and to calculate $df = N - 2$ then $df = 90$ and has an r-table value of 0.207. Based on the results of the table above, we can see that the results of r count for each sub-indicator in the questionnaire are greater than r table (0.207). Thus it can be concluded that all statements in the indicators of this study are valid.

2) Reliability Test

Reliability is an index that shows the extent to which a measuring device can be trusted or reliable. Reliability testing is generally used to test instrument stability and instrument internal consistency. Reliability testing criteria, namely if the value of Cronbach's Alpha > t-table, then the instrument is declared reliable or trustworthy. Testing with $\alpha = 5\%$:

Tabel 2. Result of Reliability Test
Reliability Statistics

Cronbach's Alpha	N of Items
,871	8

Source: Data Processed by SPSS. 22 (2019)

Based on the table above, the Cronbach's Alpha value is 0.871 < r table (0.207), indicating that the research data is reliable.

Effectiveness of the Use of Village Funds in Economic Development and Village Infrastructure

The analysis used to calculate the level of effectiveness in the use of village funds in Marampan village uses the following formula:

$$\text{Effectiveness} = (\text{Realized ADD}) / (\text{ADD Budget}) \times 100\% = 1,051,300,000 / 1,051,300,000 \times 100\% = 100\%$$

It has been explained that if the ratio reaches 100% it is said to be very effective. The comparison of the realization of village funds with the village fund budget in 2018 shows a 100% achievement with the following fund allocations:

In the field of Village Government Administration, the village government uses village funds to allocate funds to the field of village government administration in the amount of Rp. 323,956,000.00 (31%).

Village Development Implementation Sector

The funds used for the allocation of village development are Rp. 666,120,500.00 (63%).

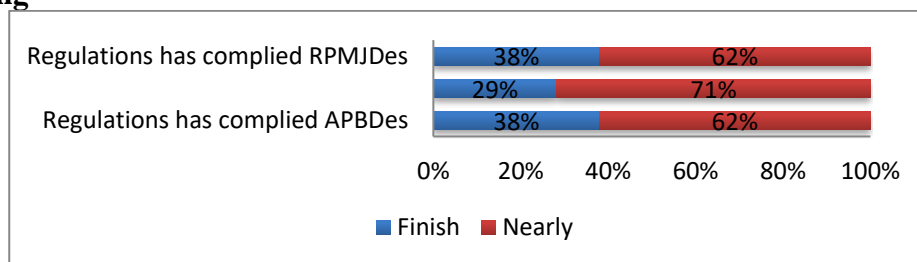
Community Empowerment Sector

Village fund financing is used for the community empowerment sector of Rp. 61,053,500.00 (6%). The largest use of funds in the implementation of village development, amounting to Rp. 666,120,500.00

From the data above, it can be seen that the allocation of village funds is 100% realized. This suggests that the use of village funds is very effective.

2. Community Response to Allocation of Village Funds

a. Planning

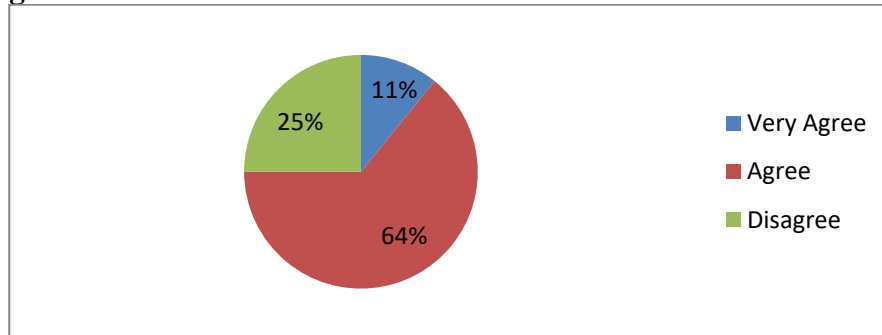


Source: Data Processed in 2019

Figure 1. Village Planning Document Preparation Diagram

In the preparation of village planning documents the RPJMDes and APBDes had the same value, namely 38% had been completed by the village government, 62% said they were almost finished and 29% had completed the RKPDes, while 71% said they were almost complete.

b. Actuating

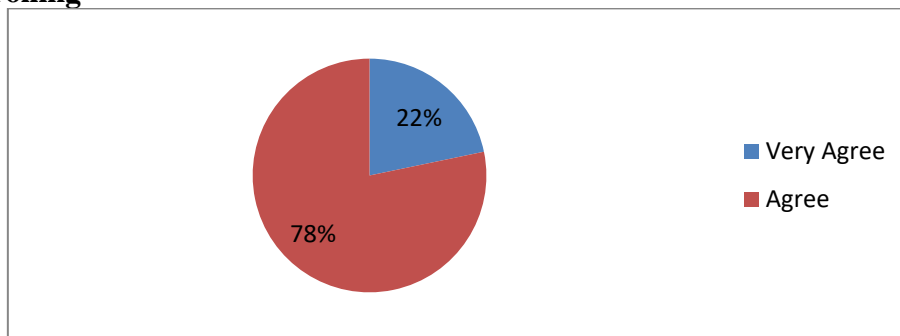


Source: Data processed in 2019

Figure 2. Village Farmer Business Road Development Diagram

Based on the diagram above, 59 (64%) respondents agreed and 10 (11%) respondents who strongly agreed with the actuating of the construction and maintenance of farm roads. However, there are still 23 (25%) respondents who disagree with the construction and maintenance of farm roads.

c. Controlling



Source: Data processed in 2019

Figure 3. Efficient Use of Village Funds Diagram

Based on research on 92 respondents about the efficiency of using village funds, it can be explained that 72 respondents (78%) agree and 20 respondents (22%) who strongly agree. From these data it can be concluded that the use of village funds can be said to be efficient.

CONCLUSION

Based on the results of the analysis and discussion regarding the management of the use of village funds, it can be concluded as follows: Allocation of Village Funds in Development Implementation in Marampan Orobu Village, Sesenapadang District, Mamasa Regency is very effective with a percentage of 100%, with the use of funds for the field of village government administration 31%, implementation of village development is 63%, and for the field of community empowerment 6%. Public perception

of the indicators of planning, implementation and supervision, in general the community said they strongly agreed but the community expected an increase in the budget and implementation of village development.

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