

Effectiveness of Village Fund Allocation Management in Salo Dua Village, Maiwa District, Enrekang Regency

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ABSTRACT

The village has the authority to regulate its own area according to the abilities and potential of the community in order to achieve prosperity and equitable distribution of economic capabilities. This research is a qualitative descriptive study that aims to determine the Effectiveness of Village Fund Allocation Management in Salo Dua Village, Maiwa District, District. To achieve this goal, the informants in this study were the Village Head, Village Secretary, Village Treasurer, and 2 (two) Communities. Collecting data using observation, interview, and documentation techniques. The results of the study indicate that the Effectiveness of Village Fund Allocation Management in Salo Dua Village, Maiwa District, Enrekang Regency has been effective. It can be seen from the results of the study that the Village Fund Allocation in its use is prioritized for office operational costs, village government income and allowances, etc. If you have excess then the funds can be used for development costs. From the results of the study, it can also be seen from the planning process that the planning carried out was carried out with the preparation of a work plan. In the implementation process, the recording and use of the Village Fund Allocation has been carried out properly and on target. Likewise with the administrative process, the Village Treasurer has also done his job well by using the Siskeudes application. The reporting process has been carried out on time. Likewise, the accountability process has followed all stages in accordance with the applicable laws and regulations.

Keywords: Effectiveness, management, allocation of village funds

INTRODUCTION

Multi-dimensional national development in its management involves all government officials, both at the central and regional levels, even at the village level (Muhammad, 2021;Prasodjo, 2017). The components or apparatus in question should have optimal capabilities in carrying out their duties. It would be appropriate if the village area becomes the target of implementing government and development activities, considering that the village government is the lowest government base in the Indonesian government structure which is very decisive for the success of efforts in comprehensive national development.

The village as a government that is directly in contact with the community is the main focus in government development, this is because most of Indonesia's territory is in rural areas. Based on Law Number 6 of 2014 concerning Villages stated "The village government's financial administration is separate from the district government's finances". The separation in village financial administration is not only based on the desire to delegate authority and financing from the central government to local governments, but more importantly the desire to increase the efficiency and effectiveness of managing financial resources in the context of improving welfare

and services to the community (Moenek & Suwanda, 2019; Halim & Kusufi, 2007).

The granting of regional autonomy as broadly as possible means the granting of authority and discretion (discretion) to regions to manage and utilize regional resources optimally (Nugroho, 2000; Wenda & Akib, 2015). In order to avoid irregularities and irregularities, the granting of broad powers and discretion must be followed by strong supervision. Although the emphasis on autonomy is placed at the Regency/City level, in essence, independence must start from the lowest level of government, namely the Village. In connection with the devolution of village financial management independently by the village, hereinafter referred to as the Village Fund Allocation (ADD). In article 1 number 11 it is stated Government Regulation Number 72 of 2005 concerning Villages that "Village fund allocations are funds allocated by the district/city government for villages originating from part of the central and regional financial balance funds received by the district/city".

In its development, the village has now developed into various forms of empowerment so that it becomes an independent, advanced, and strong village to achieve a just, prosperous, and prosperous society. The village has the authority to regulate its own area according to the abilities and potentials of the community in order to achieve prosperity and equitable distribution of economic capabilities (Bawono, 2019). The progress of development is equally important, this development also requires planning, implementation, and accountability. Village development must reflect the attitude of mutual cooperation and togetherness as a form of practicing the precepts in Pancasila in order to create a just and prosperous village community (Riant Nugroho, 2021). The implementation of village development must be in accordance with what has been planned in the planning process and the community has the right to know and supervise village development activities.

ADD management must be carried out openly through village deliberations and the results are stated in a Village Regulation (Perdes). Management of the allocation of village funds that have been given by the government in order to be in accordance with its objectives, it is necessary to implement management functions in each management process (Khusaini, 2018; Djanegara, 2017).

To fund each village development activity, a large amount of money is required. Each village is given a Village Fund Allocation (ADD) every year with a certain amount with the aim of developing the village. In some situations, the use of the Village Fund Allocation is prone to misappropriation of funds by parties who should be trusted by the community in building a village to become more advanced and developing. This is where the importance of the community's role as a direct supervisor and cannot be separated from the role of the district government as a funder to always monitor the progress of development in the village. Because most of the allocation of village funds is intended for village development, starting from the ADD planning process, ADD management, to reporting must be carried out in accordance with applicable procedures.

Based on initial observations made by researchers in mid-February 2020, it shows that the effectiveness of ADD management in Salo Dua Village, Maiwa District, Enrekang Regency has not been maximized due to obstacles in various things, such as, there are still village activities (development, coaching and empowerment activities) that have not been covered due to funds. there is still far enough to touch all activities. In addition, the cause of the ineffectiveness of ADD management in Salo Dua Village, Maiwa District, Enrekang Regency, is that many village officials have not been able to realize village financial administration accountability, due to the low knowledge of the village apparatus in managing ADD finances.

METHOD

This study uses a qualitative approach. The research that the author did took place for 1 month at the Salo Dua village office, Maiwa District, Enrekang Regency with 5 speakers, namely the Village Head, Village Secretary, Village Treasurer and 2 communities.

In this study using research techniques used in the form of observation, interviews and documentation. Observation is making direct observations at the location under study, observing the condition of the company to observing and recording things that occur during the ongoing process of digitizing archives. The interview technique used to obtain information and information directly from the respondent relates to the problem under study. Documentation is carried out to collect data as support and research equipment to strengthen the results of the research.

The data analysis technique carried out by the researcher is the Miles and Huberman model in Sugiyono (2018: 337) using data analysis techniques that include three simultaneous activities, namely "data reduction, data presentation, and drawing conclusions or verification". Data reduction, namely by recording all the information obtained from the interviews. The information obtained is then collected and the information needed is selected, after all the necessary data is collected, an abstract or summary is made. Then the presentation of the data, the information that has been collected is then compiled to make it easier to draw conclusions.

RESULTS AND DISCUSSION

The data presented in this study are data obtained from interviews with several informants and observations made by researchers based on several indicators that have been presented in this study. This is intended to find out how effective the management of Village Fund Allocation is in Salo Dua Village, Maiwa District, Enrekang Regency.

The results of the research conducted at the Salo Dua village office, Maiwa District, Enrekang Regency, used the interview method as the most important data collection tool, so that the results of the Effectiveness of Village Fund Allocation Management in Salo Dua Village, Maiwa District, Enrekang Regency were effective.

All data collected is presented in a descriptive form, namely presenting the data obtained in the form of an explanation through word descriptions so that they become sentences that are easy to understand. For more details, will be described in detail based on the results of interviews obtained from each indicator:

Planning

Planning is a process of determining something that is a goal to be achieved in the future and determining the goals and stages needed to achieve them. In village financial planning, a strategic stage plan is needed.

The planning stage is preceded by the Musrenbangdes which involves the BPD, LPMD, and other community leaders. Planning is carried out by capturing the aspirations and needs of the community through village meetings.

This is as explained by the informant that the planning involves many parties, namely the Head of Planning, Village Secretary, Executor of Activities (Kaur and Kasi), BPD, Head of

Hamlet, Community Representatives, Traditional Leaders and Imams. It aims to accommodate any complaints and needs from the community.

The ADD planning process goes hand in hand with all village financial planning. Village Financial Planning, including the preparation of the Village Medium-Term Development Plan (RPJMDesa) and the preparation of the Village Government Work Plan (RKP Desa). Village Financial Management as a series of activities, starting with planning activities, namely the preparation of the APBDes. The function of the APBDes as a document that has legal force, the APBDes guarantees the certainty of the activity plan, in the sense that it binds the Village Government and all related parties, to carry out activities according to a predetermined plan, and to guarantee the availability of a certain definite amount of budget, to carry out the planned activities. meant.

From the results of interviews conducted, it can be concluded that the planning process has been effective because it is carried out transparently to accommodate many opinions from many parties, it can also be seen with the suitability between the planning carried out with the preparation of the activity plan and of course carried out in accordance with applicable regulations.

Implementation

Implementation is an action or implementation of a plan that has been prepared carefully and in detail, implementation is usually carried out after the plan is considered ready.

In the implementation of village financial management, there are several general principles that must be adhered to which include revenues and expenditures. These principles include that all village revenues and expenditures are carried out through the Village Cash Account. The disbursement of funds in the Village Treasury Account is signed by the village head and village treasurer.

As the Finance informant said, all expenses and income must go through the village account, then be entered into the General Cash Book, in that book everything is recorded starting from expenses and income. Everything must be recorded clearly so as not to cause confusion one day.

In the management and implementation of village finances, it is carried out by the Village Head as PKPKD (Village Financial Management Authority Holder), village officials such as the Village Secretary, Kaur and Kasi as PPKD (Village Financial Management Implementers). Village Apparatus Kaur and Kasi except for the Head of Finance (Treasurer) as implementing budget activities. This is where the Head of Finance carries out treasury duties. The team implementing activities in the area will be known by the respective hamlet heads.

This was explained by another informant in the interview, that the Village Head is here as a coach, the secretary is the coordinator, the executive is carried out by the Head of Office and Head of Section. Of course with good cooperation by carrying out the main tasks and functions of each. And of course each village head knows.

The use of ADD is prioritized for village government income and allowances, and office operations such as village government allowances, siltap, BPD operational costs, ATK, etc. If it is possible or has advantages, it can be used for secondary needs such as village development.

As an interview conducted with one of the informants said, ADD is intended to finance in the field of government such as village government allowances, village government siltap, to buy office stationery and all office facilities, and is also intended to finance all activities such as deliberation and other meetings. .

Likewise, interviews with other informants said that ADD was flexible, unlike the Village Fund (DD). The Village Fund is used to finance the development sector, while ADD can be used in the government sector and can also be used in the development sector. However, ADD is first functioned to finance the needs of the government, then if you have more funds, it can be used to finance village development.

Then he added that in fact ADD had not been able to cover all planned activities, such as activities to renovate the village office ceiling which were not implemented because there was no ADD remaining in 2020.

So from the results of interviews conducted, it can be concluded that the implementation process carried out by the village government has been effective. Even though there were village activities, namely renovating the village office ceiling, which was not carried out because the 2020 ADD had run out. Even so, the planning process can still be said to be effective because the recording and use of ADD has been carried out properly and on target. The use of ADD in the operational field of village government has been well detailed, although ADD is also intended for village development but in 2020 there is no ADD left to be used for development. However, ADD can be said to be right on target and has been used properly.

Administration

Village financial administration is all financial activities that are specifically carried out by the village treasurer. The village treasurer is obliged to record all existing transactions in the form of receipts and expenditures. The village treasurer keeps a systematic and chronological record of the transactions that occur.

The Village Treasurer is obliged to record every receipt and expenditure and close the books at the end of each month in an orderly manner and the Village Treasurer is obliged to account for money through an accountability report. Documents used by the treasurer in administering receipts and disbursements include, among others, general cash book, tax assistant cash book and bank book. The general cash book is used to record all evidence of village financial transactions. The tax assistant cash book is used to record evidence of transactions related to tax collection and deposit by the village treasurer. The bank book is used to record evidence of transactions related to receipts and disbursements through the bank. Currently, the administration is done automatically using an application called the village financial system (siskeudes).

This was explained by the informant that the things I did as Head of Finance/Treasurer in the administrative process were: making a general cash book, reporting realization, making disbursements, making SPJ activities such as depositing taxes, making PMK225 reports. Administration can be done automatically using an application called Siskeudes.

Then he added to some of the obstacles in carrying out his duties, namely the updates that always change every year, the distance between the village location and the place of withdrawal (Bank BPD) is too far, the network at the Village Office location is very bad, so I usually do my work which requires a network. at another place.

So from the results of interviews conducted, it can be concluded that the administrative process has been effective, it can be seen by the administration carried out by the Village Treasurer (Kaur Finance) to record every receipt and expenditure in the form of the General Cash Book and Village Bank Book, and currently the administration is done automatically using the Siskeudes application which is very helpful for the Village Treasurer (Kaur Finance) in making records, it also makes it easier for the BPD and the community to find out whether or not there is misappropriation of funds held or managed by the village government.

Reporting

Reporting is an activity carried out to convey matters relating to the results of work that has been carried out for a certain period as a form of implementation of responsibility (responsibility) for the tasks and authorities given. Report is a form of presentation of data and information regarding an activity or situation relating to the existence of an assigned responsibility.

Interviews conducted with informants said that each Head of Affairs and Section Head would carry out the process of planning an activity at the Village Head after going through the Village Secretary's verification process. Every activity that has been realized will be reported at the end of the year.

Then another informant added that the reporting was carried out twice, the first semester in the middle of the year and then the second semester at the end of the year.

And other informants also explained that the Village Government compiles a report on the realization of APBDes implementation every semester which is submitted to the Regent/Mayor through the Camat.

From the results of interviews conducted, it can be concluded that the reporting process has been effective, it can be seen by the implementation of the reporting process reported by the Village Head to the Regent/Mayor through the Camat in a timely manner, and every stage in the reporting process has followed the applicable regulations, starting from the Head of Office and Head of Head Office. report all processes to the Village Head after going through the Village Secretary's verification.

Accountability

Village Fund Allocation Accountability (ADD) is integrated with Village Revenue and Expenditure Budget (APBDes) accountability.

As stated by One in the interview, that the ADD accountability report is made together with all other financial accountability reports, later restrictions will be made.

Accountability reports are prepared by the Village Treasurer (Finance Kaur) and the Village Secretary accompanied by a sub-district assistant team.

This is in accordance with what Endar and Ahmad Yani said, that the Village Government together makes accountability reports, all village governments also help if needed which of course makes accountability reports including the village head, this is accompanied by a team of assistants from the sub-district.

Then the responsible report is reported by the Village Head and Village Treasurer (Finance Kaur) to the Regent/Mayor through the sub-district head.

One of the informants explained that the Village Treasurer/Financial Officer together with the Village Head submitted an accountability report together with the Village Head to the Regent/Mayor through the sub-district head.

From the results of interviews conducted, it can be concluded that the accountability process has been effective, it can be seen that the Salo Dua village government has followed every stage of the process in accordance with the applicable laws and regulations. The village government of Salo Dua submits the Village Fund Allocation accountability report along with the submission of other financial reports to the district/city government through the sub-district head.

Discussion

Planning

Planning is a process of determining something that is a goal to be achieved in the future and determining the goals and stages needed to achieve them.

The results of research in the field through observations and interviews conducted by researchers with the Village Head, Village Secretary, Village Treasurer (Kaur Finance), and several communities, that the Village Fund Allocation planning process carried out by the Salo Dua village government has been effective. Because it has been carried out in accordance with applicable regulations. This can be seen by the compatibility between the planning carried out and the preparation of the activity plan.

This is in accordance with the opinion of Manila I. GK in Hutami (2017) who said that planning is an activity of compiling what things will be done or done in the future, as well as how to implement them. And the planning process has also followed the applicable laws and regulations.

Implementation

Implementation in village financial management is the implementation or execution of the Village Revenue and Expenditure Budget. Included in the implementation are the process of procuring goods and services as well as the payment process.

The results of research in the field through observations and interviews conducted by researchers with the Village Head, Village Secretary, Village Treasurer (Kaur Finance), and several communities, that the implementation process carried out by the village government has been effective. Even though there were village activities, namely renovating the village office ceiling, which was not carried out because the 2020 ADD had run out. Even so, the planning process can still be said to be effective because the recording and use of the Village Fund Allocation (ADD) has been carried out properly and on target. The use of the Village Fund Allocation (ADD) in the operational field of the village government has been detailed well, although the Village Fund Allocation (ADD) is also intended for village development but in 2020 there is no Village Fund Allocation (ADD) left to be used for development. However, the Village Fund Allocation (ADD) can be said to be right on target and has been used properly. This is in accordance with previous research conducted by Hutami that based on the implementation concept, the implementation stage is the process of implementing programs and decisions taken together in order to achieve goals and objectives. And every transaction made by the village government has been supported by complete evidence.

This is also explained in Permendagri Number 113 of 2014 that all transactions, both village income and expenditure must be supported by complete and valid evidence and signed by the village head and treasurer.

Administration

Village financial administration is all financial activities that are specifically carried out by the village treasurer. The village treasurer is obliged to record all existing transactions in the form of receipts and expenditures.

The results of research in the field through observations and interviews conducted by researchers with the Village Head, Village Secretary, and Village Treasurer (Kaur Finance), that

the process of administering the Village Fund Allocation (ADD) carried out by the Salo Dua village government is in accordance with the prevailing laws and regulations. apply. With the administration carried out by the Village Treasurer (Kaur Finance) to record every receipt and expenditure in the form of a General Cash Book and a Village Bank Book.

This is explained in (Permendagri Number 20 of 2018) Chapter IV section 3 concerning Administration which reads, 1) Financial administration is carried out by the finance department as the implementation of the treasury function, 2) Administration as referred to in paragraph 1 is carried out by recording every receipt and disbursements in the general ledger.

Currently, the administration is done automatically using the Siskeudes application which is very helpful for the Village Treasurer (Kaur Finance) in making records, it also makes it easier for the BPD and the community to find out whether or not there is misappropriation of funds held or managed by the village government.

This is explained by Messiah (2018:106) in his research that the siskeudes application was developed by the Ministry of Home Affairs (Kemendagri) together with the Financial and Development Supervisory Agency (BPKP) to assist village governments in managing village finances. The application is a village financial management application system developed by the Finance and Development Government which is intended to manage village finances.

Reporting

Reporting is an activity carried out to convey matters relating to the results of work that has been carried out for a certain period as a form of implementation of responsibility (responsibility) for the tasks and authorities given.

The results of research in the field through observations and interviews conducted by researchers with the Village Head, Village Secretary, and Village Treasurer (Kaur Finance), that the Village Fund Allocation (ADD) reporting process carried out by the Salo Dua Village government has been effective. Because it has followed the applicable laws and regulations. It can be seen that the reporting process reported by the Village Head to the Regent/Mayor through the Camat is on time, and every stage in the reporting process has followed the applicable regulations, starting from the Head of Head and Head of Section reporting all processes to the Village Head after verification by the Village Secretary.

This is in accordance with (Permendagri Number 20 of 2018) Chapter IV part 4 concerning Reporting which reads, 1) The Village Head submits a report on the implementation of the first semester Village APB to the regent/mayor through the sub-district head, 2) The report as referred to in paragraph 1 consists of from: a) Village APB implementation reports and) Activity realization reports, 3) Village heads prepare reports as referred to in paragraph 2 by combining all reports as referred to in Article 56 no later than the second week of July of the current year.

This is also in accordance with research Hutami (2017:103) that periodic reports and final reports on the use of ADD must be made in accordance with the Regent's Regulation. Submission of reports on the realization of the use of funds financed by ADD is carried out in stages by the Village Head to the District Assistance Team and then the District Assistance Team.

Accountability

Village Fund Allocation Accountability (ADD) is integrated with Village Revenue and Expenditure Budget (APBDes) accountability. In accordance with Permendagri No. 113 of 2014

the village head submits an accountability report on the realization of the APBDes to the Regent/Mayor at the end of each fiscal year.

The results of research in the field through observations and interviews conducted by researchers with the Village Head, Village Secretary, and Village Treasurer (Finance Kaur), that the Village Fund Allocation accountability process carried out by the Salo Dua village government has been effective. Because all the processes that have been passed have followed the applicable regulations. It can be seen that the Salo Dua village government has followed every stage of the process in accordance with the applicable laws and regulations. The village government of Salo Dua submits the Village Fund Allocation accountability report along with the submission of other financial reports to the district/city government through the sub-district head. This is explained in (Permendagri Number 18 of 2018) Chapter IV section 5 concerning Accountability paragraph 1, namely, The Village Head submits an accountability report on the realization of the Village Budget to the regent/mayor through the sub-district head at the end of each fiscal year. In addition, accountability regarding village finances including the Village Fund Allocation has been conveyed to the community through a village deliberation forum and the Salo Dua village government has also made an information board in front of the village office in the form of a APBDes graphic within one year as a form of transparency.

CONCLUSION

Based on the results of research conducted by researchers at the village office in Salo Dua, Maiwa District, Enrekang Regency, it can be concluded that the Effectiveness of Village Fund Allocation Management in Salo Dua Village, Maiwa District, Enrekang Regency has been effective. This is assessed from the five indicators, ranging from planning, implementation, administration, reporting to accountability that have been carried out well and every process has complied with the applicable laws and regulations.

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