



Evaluation Of The Use Of Village Funds In Batu Village, Bandung, Muara Kemumu District, Kepahiang District

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ABSTRACT

This study aims to evaluate the Use of Village Funds and find out the obstacles to the Use of Village Funds in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency. This research is an exploratory research with a qualitative approach. The informants in this study were: Camat, Head of BPD, Village Head, Community leaders, Communities in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency. The informants in this study were taken using a purposive sampling method. The data analysis technique in this study was through the stages of data reduction, data presentation and drawing conclusions. The results of the study show that the national economic recovery program according to village authority has not been running and the national priority program according to village authority has not been running and the adaptation to new village habits in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency has been going well.



INTRODUCTION

Village financial management is basically carried out to realize the village as a leading and closest government to the people, which is strong, advanced, independent and democratic so that it is able to carry out governance and development towards a prosperous, just and prosperous society. With good village financial governance and on target, in the right amount, and on time, as well as being managed efficiently and effectively, it is hoped that the development and welfare of the community can increase rapidly. Village financial management is a whole activity that includes planning, implementing, administering, reporting and accountability of village finances. In realizing good governance in village administration, village financial management is carried out based on the essence of governance, namely transparency, accountability and participation and is carried out in an orderly and budgetary manner. Transparency, accountability and participation in village financial management are important aspects in creating good governance.

In Law Number 6 of 2014 concerning Villages, namely the administration of

village government finances is separate from district government finances. The village has become a legal community unit that has territorial boundaries that are authorized to regulate and manage the interests of the local community and government affairs based on the initiatives, origins and customs of the local community as well as traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (NKRI). . Based on Law Number 6 of 2014 concerning Villages, it is explained that the implementation of regional autonomy has been handed over to the village, so that the village has the authority to manage, regulate and manage its own household, as well as increase the burden of responsibilities and obligations of the village, however, the administration of the government still have to be held accountable. The accountability referred to includes accountability in managing the village budget

In order to run the household, the village also carries out financial management. Villages have sources of income as stated in Law Number 6 of 2014 concerning Villages Article 72 and Paragraph 1, namely Village income comes from Village Original Income consisting of business results, asset results, self-help and



participation, mutual cooperation, and others. other Village original income, allocation from APBN in transfer spending to regions/village, share of regional tax proceeds and Regency/City regional levies, allocation of Village funds which are part of balancing funds received by Regency/City, Financial Assistance from Provincial APBD and APBD Regency/City, grants and non-binding donations from third parties; and other legitimate Village income.

Ideally, financial governance is carried out to realize the government, especially the village government, to be able to carry out a prosperous, just and prosperous governance and community development.

Law Number 6 of 2014 concerning Villages, what needs to be considered is how the village administration manages finances and is accountable for them. According to article 71 paragraph (1) of Law Number 6 of 2014 it is stated that Village Finance is Village rights and obligations that can be valued in money and everything in the form of money and goods related to the implementation of Village rights and obligations. Furthermore, in paragraph (2) it is stated that the existence of rights and obligations will generate income, expenditure, financing, and management of Village

Finances. With the enactment of Government Regulation Number 43 of 2014 concerning Regulations for Implementing Law Number 6 of 2014 concerning Villages, matters previously regulated in Law Number 6 of 2014 can be explained.

Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority for Use of Village Funds for 2021 in Chapter II Article 5 is explained in paragraph 1 that Priority for Use of Village Funds is regulated and managed by Villages based on Village authority and paragraph 2 that Priorities The use of Village Funds is directed to programs and/or activities to accelerate the achievement of Village SDGs through: National economic recovery according to village authority, national priority programs according to village authority, and adaptation to new village habits.

The phenomenon that occurs in the priorities of Village Financial Management in 2021 in Muara Kemumu District, Kepahiang Regency can be seen from the national economic recovery according to village authority, national priority programs according to village authority, and the adaptation of new village habits has not been carried out optimally because



in 2021 the priority in recovery has not been maximized the village economy through Bumdes and the not yet optimal use of village funds in dealing with the conditions of village communities facing Covid 2019.

The cause of this problem is due to the unpreparedness of the village in facing the pandemic Covid 2019, the use of village funds in its implementation is not optimal. This is in line with Sumiati's research (2015) which found that the application of management functions to the management of Village Fund Allocations was not optimal, the organization carried out by the Village government had not proceeded according to the main tasks and functions of each and periodic and continuous supervision by the village head management of ADD funds has not been optimally implemented.

Dewanti et al., (2016) show the financial management planning of Boreng Village with 8 village financial management plans according to Permendagri No. 37 of 2007 there are many discrepancies, the level of conformity starting from the preparation of the RPJMDes and RKPDesa is 60%, the conformity of the draft APBDes is 50% and the evaluation of the draft APBDes is 50%. Apart from that, the APBDes document

format, account code, number of columns and types of columns are incompatible with Permendagri No. 37 of 2007.

MATERIALS AND METHODE

This research is an exploratory research with a qualitative approach. The qualitative method is a research method used for research on natural objects where the researcher is the key instrument (Sugiyono 2019:41). Qualitative, namely the type of research that produces findings that cannot be achieved by using statistical procedures or by other quantification methods (Suwandi, et al 2008: 19). In this case qualitative research tries to analyze the use of village funds in Muara Kemumu sub-district, Kepahiang district.

The informants in this study were: Camat, Head of BPD, Village Head, Community leaders, Communities in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency. The informants in this study were taken using a purposive sampling method, in which the researcher selected informants who understood and were directly involved.

According to Burhan (2007:108), informants are people who are interviewed, asked for information by the interviewer. In this study, the



determination of informants used a purposive sampling technique in which the researcher determined the initial informants who were suspected of having information related to the research being carried out, then asked for instructions for further informants from the initial informants.

Qualitatively an analysis of the collected data was carried out using an interactive model developed by Miles and Huberman (in Sugiyono, 2019: 56). The steps of interactive model data analysis are as follows: Data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

The results of the study found that the national economic recovery program according to the authority and national priority program according to village authority in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency has not been running. However, the implementation of the adaptation of the village's new habits in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency has been going well.

Therefore, the village head should be able to improve the national economic recovery program and the national priority

program according to village authority in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency, which has not yet been implemented, so that it can improve the village economy, especially the people in Batu Bandung Village, Muara Kemumu District, Regency Bittersweet.

This shows that of the 3 existing aspects, only 1 aspect has been implemented optimally by the village of Batu Bandung, Muara Kemumu District, so it still needs to be repaired and improved so that it can run well. The findings of this study are certainly not in line with the Regulation of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia Number 13 of 2020 concerning Priority Use of Village Funds for 2021 in Chapter II Article 5 explained in paragraph 1 that Priority Use of Village Funds is regulated and managed by Villages based on authority of the Village and paragraph 2 that Priority Use of Village Funds is directed to programs and/or activities to accelerate the achievement of Village SDGs through: National economic recovery according to village authority, national priority programs according to Village authority, and adaptation to new Village habits.

This finding is in line with research



conducted by Sumiati (2015) that the application of management functions to the management of Village Fund Allocations is not optimal, the organization carried out by the Village government has not proceeded according to the main tasks and functions of each and periodic and continuous supervision by the head villages regarding the management of ADD funds has not been optimally implemented.

This research is also in line with the research study of Dewanti et al., (2016) which found a financial management plan for Boreng Village with 8 village financial management plans according to Permendagri No. 37 of 2007 there are many discrepancies, the level of conformity starting from the preparation of the RPJMDes and RKPDesa is 60%, the conformity of the draft APBDes is 50% and the evaluation of the draft APBDes is 50%. Apart from that, the APBDes document format, account code, number of columns and types of columns are incompatible with Permendagri No. 37 of 2007.

In Law Number 6 of 2014 concerning Villages, namely the administration of village government finances is separate from district government finances. The village has become a legal community unit that has territorial boundaries that are authorized to regulate and manage the

interests of the local community and government affairs based on the initiatives, origins and customs of the local community as well as traditional rights that are recognized and respected in the system of government of the Unitary State of the Republic of Indonesia (NKRI). . Based on Law Number 6 of 2014 concerning Villages, it is explained that the implementation of regional autonomy has been handed over to the village, so that the village has the authority to manage, regulate and manage its own household, as well as increase the burden of responsibilities and obligations of the village, however, the administration of the government still have to be held accountable. The accountability referred to includes accountability in managing the village budget.

Rural development is a national program that started long ago until now which aims to alleviate poverty and improve the welfare of rural communities. Rural development is carried out covering various fields, arranged in development programs and projects. Adisasmita (2006: 3) says that rural development is an integral part of national development, is an effort to improve the quality of rural human resources and society as a whole which is carried out in a sustainable manner based on rural potential and



capabilities.

Furthermore, according to Adisasmita (2006: 14) village development is an integral part of regional development and national development which is carried out in a harmonious and integrated manner, in an efficient and effective manner in each and in all rural areas. In general, rural development must start from facilities and infrastructure, in this case infrastructure as the main access for all forms of activity must be built, so that the government's orientation can be realized properly and in accordance with these development goals. In the context of national development, rural areas have an important role because they cover the largest part of the archipelago. Village infrastructure is an integral part of the village that must be owned by a village, without village infrastructure it will be difficult for a village to develop

develop the potential of the region. Besides that, infrastructure in rural areas must be harmonious and integrated, and useful throughout rural areas. Thus all accesses that trigger the potential development of a rural area will go in a better direction

In Permendes Number 16 of 2018 it is explained that Village Funds are prioritized for the benefits of financing development

and community empowerment in order to improve the welfare of village communities, the quality of human life, and poverty alleviation, as outlined in the Village Government Work Plan.

The central government's attention to regional development is further strengthened by the existence of village funds which are distributed to all villages in Indonesia. The absorption of village funds continues to be optimized through Ministerial Regulation Number 16 of 2018 concerning Priority for Use of Village Funds for 2019 which includes Priority for Use of Village Funds so as to minimize fraud. Through Permen Number 16 of 2018 issued by the Minister of Villages, Development of Disadvantaged Regions, and Transmigration of the Republic of Indonesia, Eko Putro Sandjojo, village funds have several priorities which are included in 3 Paragraphs in Article 4. These priorities are expected so that villages have direction and views regarding utilization village funds.

Village financial management is regulated in Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 concerning Villages and Minister of Home Affairs Regulation Number 113 of 2014 concerning Village



Financial Management, which states that village financial management is a series of activities which include planning, implementation, administration, reporting and accountability

According to Muhammad Arif (2007: 32), village financial management is a whole activity that includes planning, budgeting, administration, reporting, accountability, and supervision of village finances. Nurcholis, (2011: 82) explains that the village government is required to manage village finances in a transparent, accountable, participatory manner and is carried out in an orderly and disciplined manner. Transparent means openly managed, accountable means legally accountable, and participatory means involving the community in its preparation. Village finances must be recorded in the correct bookkeeping system in accordance with the rules of the government financial accounting system.

In the Regulation of the Minister of Home Affairs Number 37 of 2007 concerning Guidelines for Village Financial Management. Regional governments have wider authority in managing their area. One form of government concern for the development of rural areas is the existence of a special development budget that is included in the Regional Revenue and

Expenditure Budget (APBD) for the development of rural areas, namely in the form of Village Fund Allocations (ADD). This then gave birth to a new process regarding village decentralization, starting with the Village Fund Allocation (ADD).

Village Financial Management is a whole activity that includes planning, implementing, administering, reporting, and accountability of village finances. The implementation of village authority based on origin rights and village-scale local authority is funded by APBDesa. Apart from being funded by the Village APB, the implementation of village-scale local authority can also be funded by the state revenue and expenditure budget and the regional revenue and expenditure budget.

Therefore, it is necessary to evaluate the use of village funds in Batu Bandung Village, Muara Kemumu District, Kapahiang Regency. According to Dunn (in Mulyadi, 2016: 108-125) there are six criteria that can be used to assess a successful or unsuccessful performance, namely: 1) Effectiveness or effectiveness, namely regarding whether an alternative achieves the expected result (effect), or achieve the goals of the action. Evaluation of effectiveness is aimed at answering the timeliness of achievement of results/objectives. The parameters are



timeliness, 2) Efficiency or efficiency, which is related to the amount of effort required to produce a certain level of effectiveness. Assessment of efficiency is intended to answer minimal sacrifice (minimum effort) to achieve maximum results. The parameters are costs, ratios, benefits and benefits, 3) Adequacy or adequacy, namely with regard to how far a level of effectiveness satisfies needs, values, or opportunities that create problems. Assessment of adequacy is intended to see how far the level of achievement of results can solve problems, 4) Equity, which is closely related to legal and social rationality and refers to the distribution of results and effort between different groups in society. Assessment of equity is intended to see the benefits and costs of activities distributed proportionally to the actors involved, 5) Responsiveness, yes

it is concerned with how far a policy can satisfy the needs, preferences, or values of society. Assessment of responsiveness is aimed at knowing the results of plans/activities/policies in accordance with the preferences/desires of the target group, and 6) Appropriateness or usability, namely those related to substantive rationality, because questions about this do not relate to individual criteria units but two or more criteria together. Assessment

of effectiveness is intended to find out if the activity/plan/policy provides results/benefits and benefits to the target group. The standard level of benefits and benefits is very relative according to the value system that applies to the target group.

CONCLUSION

The results showed that: The national economic recovery program according to village authority in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency has not yet been implemented, and the national priority program according to Village authority in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency has not yet been implemented and Adaptation to new village habits in Batu Village Bandung, Muara Kemumu District, Kepahiang Regency has been running well.

Suggestions to the village head should be able to improve the national economic recovery program and the national priority program according to village authority in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency, which has not been going well, so that it can improve the village economy, especially the people's economy in Batu Bandung Village, Muara



Kemumu District, Regency Kepahiang and the village head continue to maintain adaptation to new village habits in Batu Bandung Village, Muara Kemumu District, Kepahiang Regency, which has been going well to overcome health problems and the economy of the village community in the future.

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