

# **ANALYSIS OF EFFICIENCY AND EFFECTIVENESS OF VILLAGE FUND MANAGEMENT (EMPIRICAL STUDY OF VILLAGE FUNDS IN DUKUHWALUH VILLAGE, BANYUMAS REGENCY, 2019-2020)**

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## **ABSTRACT**

This study aims to analyze the level of efficiency, effectiveness, and determine the impact of Village Fund management in Dukuhwaluh Village, Kembaran District, Banyumas Regency in 2019-2020. The data collection technique used in this research is the Mix Method, which is to analyze the realization of expenses, revenue, and budget data by using efficiency ratio and effectivity ratio for quantitative analysis. Observations, interviews, and documentation were conducted for qualitative analysis. The research was conducted in Dukuhwaluh Village, Kembaran District, Banyumas Regency. The selection of information is done purposively and uses snowball sampling where the selection of information is based on the consideration that information is the most knowledgeable about the problems studied by researchers and can be obtained conical answers. The results of this study indicate that the efficiency level of Village Fund management in Dukuhwaluh Village, Kembaran District, Banyumas Regency in 2019 is 99.06% and in 2020 it is 98.2%. For the effectiveness of Village Fund management in Dukuhwaluh Village, Kembaran District, Banyumas Regency in 2019 it is 100% in the Village Development Implementation Sector and Village Community Empowerment Sector and in 2020 it is 100% in the Village Administration Sector, Village Development Implementation Sector, and the Disaster Management, Emergency and Village Urgency. The impact felt by the residents of Dukuhwaluh Village, Kembaran District, Banyumas Regency showed positive results in both years.

**Keywords:** Efficiency; Effectivity; Impact; Village Fund; Dukuhwaluh Village.

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## **1. Introduction**

In Law No. 6 of 2014 concerning villages, it is defined that the village is a legal community unit that has territorial boundaries and is authorized to regulate and manage government affairs, the interests of the local community based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the community the government system of the Unitary State of the Republic of Indonesia. This law provides an understanding that villages will become autonomous and independent, one of which is by managing village funds. Law No. 6

of 2014 concerning villages was then supported by Government Regulation No. 43 of 2014 concerning Implementing Regulations of Law No. 6 of 2014 concerning Villages which contained optimizing the administration of village governance to become a starting point for villages to demonstrate their role and ability to participate. contribute to building the Indonesian government.

Dukuhwaluh Village located in Kembaran District, Banyumas is one of the recipients of Village Funds that has a strategic location. From the monographic data of Dukuhwaluh Village as of January 2021, the majority of the population works as traders, construction workers, and farmers. In this village, there are various levels of schools ranging from Kindergarten to Private Universities, namely Muhammadiyah Purwokerto University. Also, now there is JIH Purwokerto Hospital. Its existence on the border between Purbalingga and Purwokerto makes this village a crowded path and has continuous development. In managing the construction of this village, many costs are needed, and one of the sources comes from the Village Fund.

Table 1.1 Details of Dukuhwaluh Village Funds Received in 2018-2021

<b>Year</b>	<b>Realised Village Fund (Rp)</b>
2018	1,005,759,000
2019	1,233,568,000
2020	1,299,447,000
2021	1,573,916,000

Source: KPPN Purwokerto (2022)

From the table above, it can be seen that there is an increase in the amount of realization of village funds obtained from 2018 to 2021. It can be assumed that there is a good improvement in the management of village funds in Dukuhwaluh Village.

There are several previous research results on the efficiency and effectiveness of village fund management. One of them is the research result from Sulastri (2016), resulting in the effectiveness of Village Fund Management in improving physical development, where there is a stage of planning, implementation, and accountability. Based on the results of research, the planning, implementation, and accountability stages are less effective. But the results of research conducted by Wida (2016) showed that the planning and implementation stages it was by the applicable procedures and its management had been carried out in an accountable and transparent manner. However, the stage of supervision has not gone well because of the lack of transparency to the community, as well as at the accountability stage has not gone well.

The distribution of village funds began in 2015, which makes the discussion about village funds still quite new so it is interesting to discuss. With these considerations, it is expected that the entire Village Government can manage the Budget (Rp) of the village funds owned optimally to achieve efficient and effective management. The use of village funds can move the wheels of the village economy. Therefore, if the village economy goes well, the village development will certainly increase.

However, there was an unexpected change in circumstances in 2020, where since March 2020, the World Health Organization (WHO) has designated COVID-19 as a pandemic due to its exponential spread globally. All levels of society with all the activities and plans that have been

prepared must rack their brains in thinking about the steps that must be taken in this sudden condition.

The table below shows a report on the realization of the absorption and output of village funds in 2019 and 2020. Where in 2020 the total expenditure increased from 2019 and there are also differences in the fields that have activities, namely the Village Development Implementation Sector and the Village Community Empowerment Sector in in 2019. Meanwhile, in 2020 there will be the Division of Village Administration, the Field of Village Development Implementation and the Field of Disaster Management, Emergencies and Village Urges.

Table 1.2 Absorption Realization Report and Output Achievement  
 Village Fund Phase 3 Fiscal Year 2019

No	Field	Expenses (Rp)
1.	Village Development Implementation	934,302,100
2.	Village Community Empowerment	287,715,000
<b>TOTAL</b>		<b>1,222,017,100</b>

Source: KPPN Purwokerto (2022)

Table 1.3 Absorption Realization Report and Output Achievement  
 Village Fund Phase 3 Fiscal Year 2020

No	Field	Belanja (Rp)
1.	Village Administration	4,314,000
2.	Village Development Implementation	307,139,000
3.	Disaster Management, Emergency and Village Urgency	965,418,000
<b>TOTAL</b>		<b>1,276,871,000</b>

Source: KPPN Purwokerto (2022)

With these two different conditions from 2019 and 2020, the researcher thinks that these different conditions are quite interesting to analyze and discuss.

## 2. Literature Review

### 2.1 Village Financial Management

Village financial management or management is a whole activity that includes planning, budgeting, management, reporting, accountability, and supervision of village finances (Bastian, 2015: 24). The word "management" is identical with the meaning of the process of moving, organizing, and directing efforts to effectively utilize materials and facilities to achieve a goal (Balderton in Adisasmita, 2011 and Arikunto, 1993) in the concept, Fattah (2004) argues that in the management process involved the main functions displayed by a manager or leader, namely planning, organizing, leadership and supervision. Therefore, village financial management can be interpreted as the process of planning, organizing, leading, and controlling village efforts in all aspects so that organizational goals are achieved effectively and efficiently.

### 2.2 Village Fund

Government Regulation No. 60/2014 concerning Village Funds sourced from the State Budget, Article 1, paragraph 2: Village Funds are Funds sourced from the State Budget (Rp) intended for Villages that are transferred through the Regency / City APBD and used to finance government administration, development implementation, community development, and community empowerment. Government Regulations are prepared to realize village implementation based on good governance and in line with the principles of village regulation as mandated by Law No. 6/2014 on Villages, including legal certainty, orderly administration, orderly public interest, openness, professionalism, accountability, effectiveness, and efficiency, local wisdom, diversity, and participation.

### *2.3 Efficiency*

Efficiency is a comparison between output with input or in other terms output/input unit (Mahmudi, 2007). Then, efficiency according to Permendagri No. 13/2006, is the relationship between input and output, and efficiency is a measure of whether the use of goods and services purchased and used by government device organizations to achieve the organizational goals of government devices can achieve certain benefits, namely revenue for the government. While input is everything needed so that the implementation of activities can run to produce output, namely in the form of shopping. Output is something that is expected to be directly achieved from an activity that can be both physical and non-physical in this case income.

### *2.4 Effectivity*

Effectiveness is a measure of whether an organization achieves its goals. If an organization is said to have run effectively. Mahmudi (2010: 143) states that effectiveness is the relationship between output and goals or goals that must be achieved. It is said to be effective if the activity process achieves the final goals and objectives of the policy. The greater the output produced towards the achievement of the specified goals and objectives, the more effective the work process of an organizational unit.

The effectiveness ratio describes the ability of local governments to realize the planned village fund revenue Budget (Rp) compared to the targets set. Effectiveness only sees a program or activity has achieved the goals that have been set (Mardiasmo, 2004; 134). Therefore, the concept of effectiveness can be concluded as a parameter of success that can be applied to an organization, activities, and government agencies in realizing the planned revenue budget.

### *2.5 Impact*

Understanding the impact according to the Great Dictionary of Indonesian is the influence of something that causes consequences; impact; Impacts are intense enough to cause change and can cause consequences (both negative and positive). Etymologically impact means violation, collision, or impact (Soerjono Soekanto, 2005: 429). At first, the term impact was used as an equivalent term in English, namely the word impact. The meaning of impact in English is body collision; conflict.

Researchers concluded that impact is everything that arises due to an event or development that exists in society and produces changes that have a positive or negative effect on viability. Positive influence means showing a change in a better direction, while negative influence means showing a change in a direction that is worse than before the development is carried out.

### **3. Research Methodology**

#### *3.1 Type of Research*

In this study, researchers used a descriptive method. According to Setyosari (2010:89), descriptive research aims to explain or describe a situation, event, object, whether person or everything related to variables that can be explained either by numbers or by words.

With this, researchers have a goal for the effectiveness and efficiency of village fund management and also how it will impact the community in 2019 before the Covid-19 pandemic and in 2020 when the Covid-19 pandemic began in the Dukuhwaluh Village area, Banyumas Regency.

#### *3.2 Population and Sample*

According to Sugiyono, in qualitative research the more frequently used sampling techniques are purposive sampling and snowball sampling. Purposive sampling is a sampling technique of data sources with certain considerations, for example, the person is considered to know best about what we expect. Snowball sampling is a sampling technique for data sources that are initially small in number, but gradually become large (Sugiyono, 2009:300). Meanwhile, according to Burhan Bungin (2012: 53), the most important sampling procedure is how to determine key informants or certain social situations that are full of information. Selecting samples, in this case key informants or social situations, is more appropriate to be done intentionally or purposefully, namely by purposive sampling. The use of purposive sampling in this study aims to find out how the impact felt by villagers regarding the management and realization of the use of village funds in 2019 and 2020 in Dukuhwaluh Village.

#### *3.3 Type of Resource Data*

This study uses two types of data, namely secondary data and primary data. Secondary data, which is research data, is obtained from a second source or secondary source of the required data (Bungin, 2005), and primary data according to Sugiyono (2018: 456), are sources that directly provide data to data collectors. Researchers will use the results of interviews obtained from informants on the research topic as primary data.

#### *3.4 Data Collection Technique*

This study uses a combination method (Mix Methods). Johnson and Cristensen (2007) in Sugiyono (2015) define combination research, namely research that combines quantitative and qualitative approaches that are used together in a research activity, so that more comprehensive, valid, reliable, and objective data are obtained. Researchers used several data collection techniques in this study, namely, observation, interviews, and documentation.

### 3.5 Research Instrument

This study uses two research variables, namely efficiency and effectiveness. for quantitative the effectiveness of the Village Fund program which looks at the realization of spending and Revenue Targets, while Budget efficiency looks at the realization of spending and the realization of income. In qualitative research, the instrument is the researcher himself. In this case the researcher has a position as a human instrument, which functions to determine the focus of the research, select informants as data sources, collect data, assess data quality, analyze data, interpret data and draw conclusions on everything

### 3.6 Efficiency Ratio

Efficiency is a comparison between output with input or in other terms output / input unit (Mahmudi, 2007). Thus, efficiency or usability is the comparison between output and input. Output is the realization of the cost to obtain regional revenue in this case is expense and input is the realization of regional revenue in this case is income.

$$Efficiency\ Ratio = \frac{Expenses}{Revenue} \times 100\%$$

Assessment benchmark for efficiency is based on Kepmendagri No.690.900.327 of 1994 concerning assessment guidelines and financial performance are compiled as follows:

Table 3. 1 Financial Efficiency Performance Indicator

No	Percentage	Indicator
1.	≥100%	Inefficient
2.	90-100%	Less efficient
3.	80-90%	Quite efficient
4.	60-80%	Efficient
5.	<60%	Very efficient

### 3.7 Effectivity Ratio

The effectiveness of regional budget management can be calculated using a comparison ratio between the revenue and the budget set out in the APBD (Mahmudi, 2007: 129). The formulation of the ratio of effectiveness of regional budget management is as follows:

$$Efectivity\ Ratio = \frac{Revenue}{Budget} \times 100\%$$

Criteria in determining the performance of financial effectiveness can be seen as follows:

Table 3. 2 Financial Effectivity Performance Indicator

No	Percentage	Indicator
1.	≥100%	Very effective

2.	90-100%	Effective
3.	80-90%	Quite effective
4.	60-80%	Less effective
5.	<60%	Ineffective

### 3.8 Qualitative Analysis Method

The data analysis technique used in this research is interactive analysis according to Miles and Hubberman. According to Miles and Hubberman, suggesting that activities in qualitative data analysis are carried out interactively and take place continuously until complete, so that the data is saturated. The following is an interactive data analysis technique according to Miles and Hubberman, namely (Sugiyono, 2009:337-345):

- Data Collection
- Data Reduction
- Data Presentation
- Conclusion

## 4. Results

### 4.1 Quantitative Data Analysis

- Efficiency Ratio

Table 4. 1 Dukuhwaluh Village Fund Management Efficiency Level in 2019

Expenses (Rp)	Revenue (Rp)	Efficiency	Indicator
1.222.017.100	1.233.568.000	99.06%	Less Efficient

\*) Comparison of Expenses to Revenue multiplied by 100%

Table 4. 2 Dukuhwaluh Village Fund Management Efficiency Level in 2020

Expenses (Rp)	Revenue (Rp)	Efficiency	Indicator
1.276.871.000	1.299.447.000	98.2%	Less Efficient

\*) Comparison of Expenses to Revenue multiplied by 100%

- Effectivity Ratio

Table 4. 1 The Effectiveness Level of Dukuhwaluh Village Fund Management in 2019

No	Uraian	Budget	Revenue (Rp) *)	Effectivity	Indicator
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1.	Village Development Implementation	934.302.100	934.302.100	100%	Very Effective
2.	Village Community Empowerment	287.715.000	287.715.000	100%	Very Effective

\*) Comparison of Realized Village Fund Revenue to Budget multiplied by 100%

Table 4. 4 The Effectiveness Level of Dukuhwaluh Village Fund Management in 2020

No	Field	Budget (Rp)	Revenue (Rp) *)	Effectivity	Indicator
1.	Village Administration	4.314.000	4.314.000	100%	Very Effective
2.	Village Development Implementation	307.139.000	307.139.000	100%	Very Effective
3.	Disaster Management, Emergency and Village Urgency	965.418.000	965.418.000	100%	Very Effective

\*) Comparison of Realized Village Fund Revenue to Budget multiplied by 100%

#### 4.2 Qualitative Data Analysis

- The Services at the Dukuhwaluh Village Service Office

The Dukuhwaluh Sub-District Service Office is located in a position facing east side and is easily accessible by the public. The cleanliness of the office is maintained quite well and there are village officials ready to serve. In 2020 there will be additional honorary staff at the Dukuhwaluh Village Service Office. Of course, the addition of this staff is intended to improve services to the community. As found in the following interview results:

“Services are improved by adding honorary staff. Because previously it was sometimes with Kaur or Kasi, now it's focused” (Results of interview with DS on June 2, 2022). According to DS, the addition of honorary staff is very helpful for smooth service because these staff can focus on serving people who need service assistance, such as preparing an Introduction Letter/KTP Service, Birth Certificate, Family Card, or others. Similar opinions were also conveyed by P and S who had used this service. As found in the following interview results:

"Oh yes, ma'am, I once took care of my child's birth certificate. The requirements given are clear but the process is quite long.” (Results of the interview with P on June 7, 2022)

“This is where I took care of moving my family card because I wasn't from here at first. It's easy to take care of it, the info is also clear. I also take care of my grandson's ID card” (Interview with S on June 7, 2022)

The answers given by the informants were not much different from each other, namely the clarity of the village party in providing information regarding the requirements to process documents, but it took a longer process to process a birth certificate. However, this has indicated that it is true that the addition of honorary staff at the Dukuhwaluh Sub-District Service Office really helps the smooth running of services for the surrounding community.

- Covid-19 Support



In 2020 there was a Covid-19 pandemic which indirectly stopped all human activities around the world, including the residents of Dukuhwaluh Village. According to the Decree of the Minister of Health of the Republic of Indonesia Number Hk.01.07/Menkes/328/2020 concerning Guidelines for the Prevention and Control of Corona Virus Disease 2019 (Covid-19) in Office and Industrial Workplaces in Supporting Business Continuity in a Pandemic Situation, for people who are detected positive with if you have mild symptoms, you are required to self-isolate at home for 14 days.

The rate of positive cases of Covid-19 in Dukuhwaluh Village is quite high in the Banyumas area. So, there are quite a number of people who are positive for Covid-19 with mild symptoms who have to self-isolate at home for 14 days. The village government on orders from the center requires to provide assistance in the form of basic food assistance packages for people who are self-isolating at home.

"We cooperate with the Puskesmas, when the Puskesmas declares that the person has Covid-19 and provides data on the patient's name, our party will visit and give a statement that they want to self-isolate according to the rules, which is for 14 days. If the person agrees to self-isolate then they will get the Covid-19 support." (Results of interview with DS on June 2, 2022)

DS also conveyed that every time the assistance was given, a photo session would be held as a receipt and proof that the village had provided assistance to the community. The budget for this food aid is calculated at Rp. 15,000 x 3 (three meals a day)/person, so for one person, Rp. 45,000 is received. DS and his family also received this assistance because he and his family had tested positive for Covid-19 at the beginning of the pandemic and felt helped by this assistance.

“Oh yes, I’ve been self-isolating because of Covid-19 and received food support, and yes I initially reporting to the Puskesmas first." (Results of interview with P on June 7, 2022)

From the results of this interview, it can be concluded that the Covid-19 assistance received by several residents in Dukuhwaluh Village was quite helpful for residents at that time.

- *Bantuan Langsung Tunai Desa*

As a result of the Covid-19 pandemic, all activities ranging from basic activities in the form of economic activities to time activities must be stopped without any certainty when it will end. Of course, this is quite disturbing and makes people worry about what the conditions will be in the future. The government is trying its best to help ease the burden on the people. One of them is by distributing Bantuan Langsung Tunai Desa. The amount of BLT Desa is Rp. 600,000/KPM/month for 3 months (April-June). BLT recipients are poor families in the village who are not recipients of Program Keluarga Harapan (PKH), Kartu Sembako, dan Kartu Pra Kerja. “The selection process was carried out to find out who really deserved to get BLT apart from other assistance provided by the government such as PKH. For people who have not been registered as receiving assistance from the government, they are welcome to apply for assistance from BLT and we will select them later. Those chosen usually start from the elderly with comorbid diseases, then the elderly without comorbid

diseases, poor families, especially widows, and then other poor families.” (Results of interview with DS on June 2, 2022)

There are many people who want assistance from BLT, therefore a selection process is needed so that the recipients can be prioritized. This is one of the obstacles in the process of distributing BLT. However, it is hoped that in the future it will be able to reach a wider community.

“My mother received a BLT Rp 600,000 yesterday. It's quite helpful, ma'am, for a few moments.” (Results of interview with P on June 7, 2022)

"There are some residents here who receive BLT as much as Rp. 600,000 like in other places and from their own mother it is a form of assistance, so yes, it does help the people who receive it." (Results of interview with RT on 7 June 2022)

Bantuan Langsung Tunai Desa has been distributed well in Dukuhwaluh Village by the Village Government and is well received and utilized by the people who receive it.

- **Roadwork Repair**

The road is an important aspect that needs to be controlled properly because a good and comfortable road will make it easier for access to move from one place to another. Road maintenance certainly needs to be carried out periodically and in 2019 in Dukuhwaluh Village there will be maintenance in several locations.

“There is paving of the road in RT 5 because there is damage. Usually, the obstacle that is passed is the weather, and it is also necessary to hire someone from outside to help with the asphaltting process. The difficulty is sometimes in the process of renting equipment such as molen, because it is being used in other places so it takes time.” (Results of interview with DS on June 2, 2022)

Constraints in the availability of equipment and human resources are things that can happen, but are not impossible and cannot be overcome. The availability of equipment and human resources can actually help the process of achieving an efficiency, because it can save costs.

"Yes, it's true that in 2019 there was paving of roads because it was an activity that was carried out continuously, periodically. Of course, with asphalt, the road will be better.” (Results of interview with RT on 7 June 2022)

Repair or maintenance of roads on a regular basis is very necessary to facilitate community mobility. Regarding the benefits of road repairs, as RT said above.

## **5. Discussion**

### *5.1 The Efficiency Level of Village Fund Management in Dukuhwaluh Village 2019-2020*

Efficiency which is a useful benchmark as a reference on how well the company/institution uses its assets for routine business and how well it manages its obligations. If we look at the results of the calculations in the analysis of quantitative data for 2019 and 2020, it is found that in both years the criteria are less efficient. Where the results of the efficiency level of village fund management in Dukuhwaluh Village in 2019 are 99.06% and in 2020 it is 98.2%, which results are still very close to 100%.

Efficient emphasizes the process of running a design. The purpose of a job is said to be efficient if it is done by saving energy, costs, and time to achieve maximum results.

From the observations of the researchers after calculating the efficiency ratio, observing, and analyzing the results of the interviews, the researchers found that there were differences in the results. Where when referring to the calculation results, the efficiency level of village fund management in Dukuhwaluh Village in 2019 and 2020 includes the criteria for being less efficient.

This lack of efficiency in 2019 and 2020 could be due to relatively high costs. Efficiency is also related to available resources. Lack of local human resources can also affect this lack of efficiency. As in 2019, road repairs required external human resources and equipment. Because, if you can take advantage of the resources that are already available, it will reduce costs so that they are not excessive.

### *5.2 The Effectivity Level of Village Fund Management in Dukuhwaluh Village 2019-2020*

Effectiveness means a success parameter that can be applied to an organization, activity, or government agency in realizing the planned revenue budget. Effectiveness focuses on the end result. The purpose of the work is said to be effective if the results obtained are satisfactory as expected. When viewed from the results of the calculations in the quantitative analysis in 2019 and 2020 the results for all fields in that year showed very good results, namely the management of Dukuhwaluh Village funds was very effective.

The two fields running in 2019, namely the Field of Village Development Implementation and the Field of Village Community Empowerment, both showed very effective results. The results of observations and analysis of the results of interviews, researchers found that according to local people, road repairs in the form of paving the road were enough to help their daily activities.

In 2020, there will be three areas running, namely the Field of Village Administration, the Field of Implementation of Village Development, and the Field of Disaster Management, Emergency and Village Urgency. Moreover, for this year the activities and changes made, such as the addition of honorary staff at the Service Office, food assistance for Covid-19 isomans, and BLT have proven to be very helpful for the people who receive them.

With the addition of honorary staff at the Service Office, they are more focused on serving the people who come just to ask questions or even take care of important paperwork. The perceived obstacle is more to the process of making letters such as birth certificates, so it takes longer than KTP, KK, or others. However, this is beyond the control of the Service Office, because they only serve as the initial stage to take care of the process of making these letters. Food assistance for residents during isoman and BLT in 2020 is considered very helpful. Especially at the beginning of the pandemic, everything feels uncertain

### *5.3 The Impact of Village Fund Management in Dukuhwaluh Village 2019-2020*

Based on the results of data analysis, observations and interviews, the researchers concluded that the impact felt by all layers in Dukuhwaluh Village showed a positive impact. Where the community feels helped by the addition of honorary staff at the Service Office, food assistance for people who are self-isolating when they are positive for Covid-19. Direct Cash Assistance / BLT which helps especially in 2020 where the spread of Covid-19 is rife which makes it difficult for people to be able to work, as well as road repairs such as paving local roads which helps people to cross roads safely and comfortably.

## 6. Conclusion

### 6.1 Conclusion

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.

### 6.2 Implication

Based on the description of the conclusions, the suggestions put forward in this study for the Village Government: 1) 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. 2) 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. 3) Appropriate use of village development budgets/funds, as well as mobilizing the potential of existing human resources in village officials to the fullest. 4) Make the most of the available resources around you to be efficient. 5) 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.

And then suggestions for the local residents: 1) Participate in providing aspirations in the form of village development programs/activities. 2) Contribute or participate in the implementation of village development program/activity planning that has been compiled by the Village Government. 3) Maximizing their potential to assist village development programs/activities.

Lastly suggestions put for KPPN: 1) Always monitor and supervise the implementation of activities with village funds so that they are on time, on target and in the right amount. 2) 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.

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