

IMPACT OF VILLAGE FUND MANAGEMENT IN IMPROVING DEVELOPMENT VILLAGE IN BASEH VILLAGE, KEDUNGBANTENG DISTRICT, BANYUMAS REGENCY (Case Study 2019-2021)

Fitria Wasilatul Astifah*, Rio Dhani Laksana, Bambang Sunarko, Werdha Candhratrilaksana

fitriawasilatul12@gmail.com
riodhani@unsoed.ac.id
bambang.sunarko@unsoed.ac.id

ABSTRACT

This study aims to determine the impact of village funds on village development in Baseh Village, Kedungbanteng District, Banyumas Regency in 2019-2021. The type of research used is qualitative research. The research location was conducted in Baseh Village, Kedungbanteng District, Banyumas Regency. Subjects In this study the community and village officials. The research instruments used were interview guides, notebooks and recording devices. Data collection techniques used by researchers are observation, interviews and documentation. The data analysis technique used is through three processes, namely data reduction, presenting data, and drawing conclusions. Based on the results of the research that has been researched, it can be concluded that the Impact of Village Funds on Village Development in Baseh Village, Kedungbanteng District, Banyumas Regency has a good impact, but there are still many people in Baseh Village who do not know about Village Funds and they still do not know what budgets and plans are which has been made by the Village Apparatus. Many Village Funds from 2019-2021 have been diverted for the Covid-19 pandemic, therefore development in Baseh Village is a bit constrained because the funds are used to help people affected by Covid-19.

Keywords: Village Fund; Village Development

1. Introduction

Definition of a village according to Law Number 6 of 2014, a village is a village and customary village or what is called by another name, hereinafter referred to as a village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, interests local communities based on community initiatives, origin rights, and/or traditional rights that are recognized and respected in the government system of the Unitary State of the Republic of Indonesia.

The use of village funds should be aimed at supporting the reduction of villages that are less able to achieve village independence. The use of village funds is actually a village government law in accordance with the integrity and priorities of the local community while still maintaining the principles of justice. However, to monitor and ensure the achievement of village development goals, the government prioritizes the use of village funds every year (Mulyani, 2017)

Understanding rural fund management is an important and fundamental aspect for village level stakeholders, especially village officials, in developing transparency and accountability in rural finance. This study provides information about some of the basic principles of rural financial management, from the planning stage to reporting and responsibility for rural financing, along with the roles and responsibilities of rural financial management officials (Suharyono, 2019)

All development efforts and what will be built are their capabilities and strengths as implementers and what will be built are their abilities and strengths as implementers and drivers of development. In essence, village development is carried out by the community together with the government, especially in providing guidance, direction, assistance, guidance and supervision in order to improve the community's ability to increase their standard of living and welfare

Table 1 Total Capital Partisipation of Village Fund in Baseh

| 2019 | 2020 | 2021 |
|----------------------|----------------------|----------------------|
| 1.209.550.000 | 1.193.918.000 | 1.231.601.000 |

Source : Laporan Realisasi Penyerapan dan Capaian Keluaran Dana Desa

2. Literature Review

2.1 Management of Village Fund

Based on government regulation Number 60 of 2014 concerning Village Funds sourced from the APBN, it is allocated equitably based on the allocation of funds and allowances that are calculated, taking into account the population, poverty rate, area, and level of geographical difficulty of each regency/city village.

The Village Fund distribution mechanism is divided into two stages: the APBN transfer mechanism from the State General Treasury account (RKUN) to the Regional General Treasury Account (RKUD) and the APBD transfer mechanism stage RKUD to the village treasury.

The Village Fund is prioritized for financing the implementation of local village-scale programs and activities to improve the welfare of rural communities and the quality of life of the community, and poverty alleviation. The priority of the Village Fund is allocated to finance the field of community empowerment based on the conditions and potential of the village, in line with the achievement of the annual RPJMDes and RKPDes targets.

2.2 Accounting Village Fund

Accounting is the recording of the transaction process that occurs in the Village, evidenced by notes and then recording. Financial reporting is carried out to produce information in the form of financial reports used by parties related to the Village.

According to article 71, paragraph (1) of Law Number 6 of 2014, it is stated that Village Finance is the Village's rights and obligations which can be valued in money and everything in the form of cash and goods related to the implementation of the Village's rights and responsibilities. Furthermore, in paragraph (2), it is stated that the existence of rights and obligations will result in income, expenditure, financing and management of Village finances.

2.3 Village Financial Management

- **Planning**
Planning is a process that starts from setting organizational goals, setting strategies to achieve organizational goals, formulating a comprehensive planning system to integrate and coordinate all organizational work, to achieving organizational goals.
- **Implementation**
According to Sujarweni (2015: 19), "In the implementation of the village budget that has been previously determined, there are transactions of village revenues and expenditures. All village revenues and spending in the context of implementing village authority are carried out through the village treasury account.
- **Administration**
The determination of the village treasurer must be made before the start of the fiscal year concerned and based on the village head's decisions". A treasurer is a village apparatus appointed by the village head to receive, store, deposit, administer, pay and account for village finances in the context of implementing APBDesa.
- **Reporting**
Reporting is the delivery of matters relating to the results of the work that has been done. To report, village funds that have been realized must be reported as a form of accountability from the village government to the examiner of the results of their work related to the results of their work.

3. Research Methodology

3.1 Types of data

- **Quantitative**
Quantitative data is a type of data that can be measured or calculated directly in the form of information or explanation expressed in numbers or numbers.
- **Qualitative**
Data Qualitative data is data that can include almost all non-numeric data. These data can use words to describe the facts and observed phenomena.

3.2 Research Location

The location was chosen as the object of researching the impact of village fund management in improving village development in Baseh village, Kedungbanteng sub-district, Banyumas district Case Study 2019 – 2021.

3.3 Implementation

Time the planned for this research is approximately four months, strating from March 2022 to June 2022

3.4 Method of Collection Data

- Interview
Interviews were conducted by asking questions directly to the parties concerned and related to the object to be studied.
- Observation
They are conducted by observing directly the circumstances and activities that became the object of research
- Documentation
Documentation is a data collection technique by collecting secondary data sources related to research problems in the research location

3.5 Data Analysis Technique

- Reduction Data
Reduction in the process of summarizing data by selecting the core and focusing on what is important.
- Presentation Data
Presentation is the result of data reduction which can be in the form of tables, graphs, pie cards, programs, and the like which are arranged systematically in a relationship pattern so that it is easy to understand.
- Verification Data
Conclusion drawing and verification is the last step in analyzing qualitative research data.

4. Results

The village is one of 14 (fourteen) villages in the Kedungbanteng District, Banyumas Regency. Baseh village consists of 3 (three) hamlets / grumble namely Kadus 1, Kadus 2, and Kadus 3. Geographical location of Baseh village in the north is forest land, in the south is Babakan village, Dawungankulon village and Dawuhanwetan village, in the east is Kalisalak and in the west is Sunyalangu village.

Based on the village development planning, a list of village development and village fund budgets that will be allocated for each village development are included in the 2019 Baseh Village Development Implementation Sector report, as shown in the following table:

Table 2 Implementation Sector Report Village Development in 2019

| No | Description | Budget | Realization |
|----|--|------------------|----------------|
| 1 | Education Sub Sector | Rp 158.506.550 | Rp 556.306.750 |
| 2 | Health Sub Sector | Rp 308.498.950 | Rp 199.145.750 |
| 3 | Public Works and Spatial Planning Sub Sector | Rp 1.130.509.500 | Rp 352.661.000 |
| 4 | Sub Settlement | Rp 315.749.000 | Rp 0,00 |

Source : Laporan Realisasi APBDes

Table 3 Implementation Sector Report Village Development in 2020

| No | Description | Budget | Realization |
|----|--|----------------|----------------|
| 1 | Education Sub Sector | Rp 170.670.000 | Rp 169.087.000 |
| 2 | Health Sub Sector | Rp 93.159.000 | Rp 74.862.000 |
| 3 | Public Works and Spatial Planning Sub Sector | Rp 241.171.100 | Rp 153.395.000 |
| 4 | Sub Settlement | Rp 30.000.000 | Rp 30.000.000 |
| 5 | Tourism Sub Sector | Rp 38.510.200 | Rp 38.293.000 |

Source : Laporan Realisasi APBDes

Table 4 Implementation Sector Report Village Development in 2021

| No | Description | Budget | Realization |
|----|--|----------------|----------------|
| 1 | Education Sub Sector | Rp 38.555.000 | Rp 38.555.000 |
| 2 | Health Sub Sector | Rp 82.942.500 | Rp 72.410.200 |
| 3 | Public Works and Spatial Planning Sub Sector | Rp 121.762.000 | Rp 117.142.000 |
| 4 | Sub Settlement | Rp 187.583.500 | Rp 185.712.500 |
| 5 | Sub Sector of Residential Area | Rp 3.500.000 | Rp 1.407.000 |
| 6 | Tourism Sub Sector | Rp 493.739.850 | Rp 401.683.750 |

Source : Laporan Realisasi APBDes

5. Discussion

In this chapter, the author will discuss the results of research that has been carried out in Baseh Village, Kedungbanteng District, Banyumas Regency. As is well known, this research uses qualitative research methods. The research data were obtained from interviews with the Village Apparatus and the Community. Besides that, data or documents were also collected that discussed the amount of the Village Fund budget in Baseh Village.

The following are the results of interviews with village officials regarding how the Baseh Village government apparatus provides information, answers community questions, makes reports, difficulties in managing village funds, and how development affects village funds?

Secretary, Mr. Sunarko, said that:

“Development planning must go through the Musreng Bangdes, the Musreng Bangdes being one of the sources for preparing the RKPdes. After compiling the RKPdes, information is provided to the community using infographics such as the one in front of the Village Hall. So that the community knows the details of the annual village fund budget, before development, there must be a Musreng Bangdes there to accommodate the aspirations and desires of the community, which is usually attended by the heads of Rt, Rw, Village Institutions, Community Leaders, Youth Leaders and all elements of the community. One of our forms of transparency is making banners or infographics so that people know that the village is issuing the budget and that there is a realization report. This is certain. When the Village Fund is given to the community, the village government automatically immediately reports to the local government. If the difficulty is not, the regulations are sometimes different and change. So we have to be able to adapt. The impact of the Village Fund is enormous because indeed for 2019-2021, there will be a reduction in physical development due to the pandemic, so it has been transferred to BLT.” (the interview was conducted on June 6, 2022)

6. Conclusion

Based on the results of the research that has been researched, it can be concluded that the Impact of Village Funds on Village Development in Baseh Village, Kedungbanteng District, Banyumas Regency has a good impact, but there are still many people in Baseh Village who do not know about Village Funds and they still do not know what budgets and plans are which has been made by the Village Apparatus.

The implementation of government development programs in the use of village funds can be in accordance with the plan and budget. This can be proven from various government programs that have been realized in accordance with the plans that have been discussed.

This can be proven by being realized in accordance with the plans that have been discussed with the village community. Although it is undeniable that there are several obstacles faced by village officials, such as people who do not feel the impact of village development because the roads in their area are still not being cared for by the village government.

Many Village Funds from 2019-2021 have been diverted for the Covid-19 pandemic, therefore development in Baseh Village is a bit constrained because the funds are used to help people affected by Covid-19.

References

- 2016c. “Otonomi Dan Pemberdayaan: Refleksi Pendidikan Bagi Pemberdayaan Perempuan.” 4(1): 1–23.
- Anantha, Putu Satria Satwika, and I Ketut Sudiarta. 2017. “Pengelolaan Dana Desa Sebagai Upaya Pembangunan Desa Di Desa Pererenan, Kecamatan Mengwi, Kabupaten Badung.” : 1–16.
- Armaini, Rosy. 2017. “Asas- Asas Pengelolaan Keuangan Desa Dalam Pencapaian Akuntabilitas Penggunaan Dana Desa Di Desa Karang Agung Kabupaten Pali.” *Jurnal ACSY Politeknik Sekayu VI(I)*: 57–67.
- Hulu, Yamulia, R Hamdani Harahap, and Muhammad Arif Nasutian. 2018. “Pengelolaan Dana Desa Dalam Pemberdayaan Masyarakat Desa.” *Jupii: Jurnal Pendidikan Ilmu-Ilmu Sosial* 10(1): 146.
- Kartasasmita, Ginanjar. 1997. *Pemberdayaan Masyarakat. Konsep Pembangunan Yang Berakar Pada Masyarakat*. Yogyakarta: UGM
- Rachman, Tahar. 2018. “Kompetensi Pendamping Pembangunan Desa.” *Angewandte Chemie International Edition*, 6(11), 951–952.: 10–27.
- Rejeki, Dwi Sarwani Sri, and Dwita Darmawati. 2021. “Program Kemitraan Masyarakat: Desa Baseh Desa Wisata Yang Sehat.” *E-Dimas: Jurnal Pengabdian kepada Masyarakat* 12(1): 74–80.
- Sciences, Health. 2016a. “Analisis Pengaruh Jumlah Penduduk, PDRB, IPM, Pengangguran Terbuka Terhadap Tingkat Kemiskinan Di Kabupaten/Kota Jawa Tengah.” 4(1): 1–23.
- Sujarweni, V.W. 2015. *Akuntansi Desa Panduaan Tata Kelola Keuangan Desa*, Pustaka Baru Press: Yogyakarta