

The Effectiveness Of Village Financial Management On The Welfare Of The People Of Lubuk Sepang Village, Pendopo District, Empat Lawang Regency

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Abstrak

Mencari tahu dampak pengelolaan anggaran desa terhadap kesejahteraan masyarakat adalah tujuan utama dari penelitian ini. Penting untuk mengetahui apakah keuangan desa di Desa Lubuk Sepang, Kecamatan Pendopo, Kabupaten Empat Lawang digunakan untuk kebutuhan utama dan prioritas kesejahteraan masyarakat. Dari Desember 2023 hingga Februari 2024, penelitian akan dilakukan. Penelitian ini akan menggunakan pendekatan penelitian kuantitatif. Kata, frasa, dan gambar membentuk tipe data kualitatif. Untuk melakukan penelitian semacam ini, peneliti mengumpulkan bagian-bagian teks dari berbagai sumber, termasuk orang, buku, dan dokumen. Gejala atau institusi tertentu adalah fokus penelitian kualitatif yang menyeluruh, terperinci, dan mendalam. Teknik penelitian yang dikenal sebagai penelitian kualitatif berfokus pada mempelajari gejala atau kejadian alam. Banyak yang menyebut penelitian semacam ini sebagai "penyelidikan naturalistik" karena penekanan pada pendekatan yang lebih mendasar dan empiris. Meskipun diwajibkan oleh undang-undang, pelaksanaan pengelolaan Alokasi Dana Desa tidak efektif. Sebagai cara mempermudah transportasi darat bagi masyarakat, pemerintah Desa Lubuk Sepang, Kecamatan Pendopo, Empat Kabupaten Lawang memprioritaskan pembangunan dan pemeliharaan jalan. Hal ini sesuai dengan minat dan kebutuhan masyarakat. Juga, dari diskusi dusun hingga pembicaraan perencanaan pembangunan, keterlibatan masyarakat tampaknya dapat diterima, jika tidak sempurna.

Kata Kunci: Efektivitas; Pengelolaan Dana Desa; Kesejahteraan.

Abstract

Finding out the impact of village budget management on community welfare is the main objective of this research. It is important to determine whether the village finances in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency are being used for the main requirements and priorities of the community's welfare. From December 2023 to February 2024, the research will be carried out. This study will make use of the quantitative research approach. Words, phrases, and pictures make up the qualitative data type. To conduct this kind of research, researchers compile passages of text from many sources, including people, books, and documents. A specific symptom or institution is the focus of thorough, detailed, and in-depth qualitative research. An technique to research known as qualitative research focuses on studying symptoms or natural occurrences. Many refer to this kind of research as "naturalistic inquiry" because of the emphasis on a more basic and empirical approach. Although it is required by law, the implementation of Village Fund Allocation management has been ineffective. As a way to facilitate land transportation for the community, the Lubuk Sepang Village, Pendopo District, Four Lawang Regency government prioritizes the development and maintenance of roads. This is in accordance with the community's interests and requirements. Also, from hamlet discussions to development planning talks, community involvement seems to be acceptable, if not perfect.

Keyword: Effectiveness; Management Of Village Funds; Well-Being.

1. Introduction

A village constitutes a geographical region inhabited by multiple individuals forming a communal entity. Within this locality, there exists a governing body recognized by a legal framework operating at a sub-district level, which lacks the capacity to manage its internal affairs (Ra'is, 2022; Rahmi *et al.*, 2023). Villages possess a form of self-governance known as village autonomy, and it is crucial to highlight that village autonomy is not bestowed by the state, but rather originates from within the community itself (Nadia & Mahi, 2023; Rahmawati *et al.*, 2023). This is demonstrated by the promulgation of Law Number 9 of 2015 regarding regional governance, which exercises extensive autonomy. The authority of villages is delineated in Article 18 of Law Number 6 of 2014, encompassing jurisdiction over Village Government Administration, the execution of Village Development, Village Community enhancement, and Village community empowerment rooted in community-driven initiatives, ancestral rights, and Village traditions. Effectiveness is actualized through the accomplishment of predetermined objectives via targets, enduring goals, and organizational missions (Halimah *et al.*, 2023; Princess *et al.*, 2023; Siregar & Ginting, 2023). The concept of effectiveness pertains to the correlation between outcomes and objectives, or alternatively, it can serve as an indicator of the extent to which the output level, policies, and protocols of the entity align with their goals (Amelia, 2022). Effectiveness is further associated with the achievement of a public sector operation, therefore an endeavor is deemed effective when it notably impacts the capacity to deliver societal amenities, as per a set objective (Mamonto *et al.*, 2022).

The Village Fund Allocation (ADD) is allocated with the purpose of funding a portion of village government programs aimed at executing village empowerment and institutional activities, as well as supplying allowances for village government apparatus and finances for the development of rural infrastructure (Nugrianti & Zulkarnaini, 2013). In order to enact this jurisdiction, the village administration possesses various revenue streams that are utilized to fund its operations. A critical aspect to contemplate when facilitating the execution of development initiatives in individual villages is the assurance of financial stability for funding purposes (Ningrum & Septiani, 2022). One approach involves obtaining the Village Fund Allocation (ADD).

It is imperative that the utilization of the Village Fund Allocation (ADD) yields optimal advantages through the prioritization of development and empowerment initiatives targeted towards rural communities with pressing needs that are closely aligned with the interests of the majority of rural populations (Jayanti & Trisnaningsih, 2022). The allocation of village funds in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency is used for empowerment and infrastructure development such as road construction, street light installation, training, salaries for village equipment and village heads and mosque marbots, BPD allowances for making hamlet boundaries, and purchasing village office supplies. So that the development will increase income for the community in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, However, the level of public awareness to make a change funded by the allocation of village funds is still very low. The shallowness of the people's education level is attributed to the insufficient availability of resources and the oversight from both the Government and Society.

Consequently, understanding the management of Village Funds within the Village program becomes imperative in order to facilitate the Government's allocation of Central and Regional Government Funds towards supporting the Village program and achieving the welfare goals set forth for the community. According to Prasetyo, community welfare is a benchmark in assessing development success in Indonesia (Pangalo *et al.*, 2020). However, the reality of development in Indonesia today is that there are problems of uneven community welfare, both materially and spiritually, and development gaps between villages, regions, and cities. In addressing these challenges during President Joko Widodo's administration, a strategy was implemented to enhance Indonesia's development starting from the outskirts. This approach involves empowering rural areas and villages within the context of a unified nation, with the goal of enhancing well-being and achieving fair progression through the enhancement of public amenities, economic advancement, addressing

developmental disparities among villages, and empowering communities as key players in the development process.

2. Research Methods

The form of investigation to be conducted is Qualitative Research. Qualitative Research involves studying research that is descriptive and emphasizes the use of analysis (Sugiyono, 2019). Kriyantono posits that Qualitative Research seeks to elucidate Research phenomena in a thorough manner. The emphasis of this type of research lies in the profound exploration of data acquired by researchers. The research location that focuses on data collection in this study is the environment in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, Sumatra, Salatan, where the Research is carried out from December 2023 to February 2024. The reason for choosing qualitative descriptive Research is because the research results needed to describe or describe the implementation related to the effectiveness of Village Funds in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, Sumatra, salatan. So, it is suitable to be used as qualitative descriptive Research to answer problem formulations, with data collected in sentences, charts, and images that function to explain the problem—description of the data obtained as a result of Research from written and oral data sourced through interviewees. Informants are needed to get data for this research. The selection of informants in the Research to be carried out is by purposive sampling. As the name implies, purposive sampling is taken with a specific intent or purpose.

3. Results and Discussion

Research data in this study was collected by distributing questionnaires directly to respondents who had met the researchers' criteria, namely in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency. The researcher obtained the interview by meeting the respondent directly and giving it to the respondent to fill out. Data collection directly by meeting respondents is carried out to be more effective in increasing the response rate of respondents.

3.1 The Effectiveness of Fund Management on Community Welfare in Lubuk Sepang Village, Pendopo District

Based on the Law Number 6 of 2014 regarding Villages, it is expounded that the objective of Village Development is to enhance the well-being of rural communities and the quality of human life, while also aiming at poverty alleviation through the fulfillment of basic necessities, construction of village amenities and infrastructure, exploration of local economic potential, and sustainable utilization of natural resources and the environment. Concurrently, to steer the execution of Village Development, guidelines delineating the process are formulated, as outlined in the Home Affairs Regulation 114 of 2014 concerning Village Development Guidelines. Development constitutes a governmental endeavor aimed at provisioning goods and services. An indispensable component in the realm of development that the Government is obligated to furnish is the provision of infrastructure. Presently, a developmental trajectory is underway in Lubuk Sepang Village, Pendopo District. Development initiatives are being undertaken to bolster and enhance the standard of living within the community. All facets of the populace's livelihood have undergone diverse advancements, ranging from minute to monumental. The administration of Lubuk Sepang Village, Pendopo District, in Empat Lawang Regency, persists in optimizing its developmental endeavors pertaining to infrastructure and superstructure, alongside enhancing neglected public amenities. The Government places heightened emphasis on programs within the infrastructure domain, particularly focusing on the restoration of roads and bridges which serve as vital conduits of transportation for the populace.

This is based on the statement of the Head of Lubuk Sepang Village, Pendopo District, Four Lawang Regency: "For development, if the physical infrastructure such as the building is good enough, what is of special concern for us in the 2024 fiscal year is the construction of roads, and bridges which are daily transportation routes for the community to carry out their activities." Based on the interview above, the focus of development in 2024 Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, is development in the infrastructure sector, namely roads, irrigation, and bridges. Development needs, especially in the field of road infrastructure, are the main problems of the community in Lubuk Sepang Village, Pendopo District, Four Lawang Regency, as expressed by Mr Nopi, who is a local community: "If the most needed development in this village must be roads because most of the roads here are very damaged, also there are still many roads that have not been concreted, It makes it difficult for us to carry out our daily activities. Sometimes the motorbikes we use to transport rice get stuck on the road because of damaged roads." Based on the author's observations, of the total roads in Lubuk Sepang Village, Pendopo District, Four Lawang Regency, which is 26.5 Km, the condition of the shaft roads, which have all been concreted, has been severely damaged, while 75% of village roads are in the form of paving, 15% are concrete roads with a width of 2.5m and 10% are still in the form of soil. This condition often makes people in trouble. Roads that are still rocky often make people's two-wheeled drivers fall, not to mention the condition of the road that only has a width of 2.5M makes it difficult for four-wheeled vehicles to pass because this narrow road makes cars unable to meet. Lubuk Sepang Village, Pendopo District, Four Lawang Regency has several programs in the field of infrastructure development to improve community welfare towards quality, easy and cheap essential services to improve the quality of life of the community, especially the underprivileged (RTM), as follows:

- 1) Infrastructure development between villages, RK, RW, and RT, as well as roads supporting the community's economy, includes the construction of roads, bridges, drainage, and other infrastructure facilities, especially in areas that can drive the economy.
- 2) Road improvements in agricultural logging centres, plantations and other productive enterprises.
- 3) Construction and rehabilitation of irrigation networks (irrigation).

These programs were further explained by the Head of Lubuk Sepang Village, Pendopo District: "We try our best to improve the quality of development, especially in the infrastructure sector, by carrying out development programs that are implemented in stages, for example, we are currently focusing on the main needs of the community, namely repairing damaged roads." Through the development of road and bridge infrastructure, individuals are able to utilize them for a variety of purposes including enhancing mobility, promoting their agricultural goods, facilitating transportation, and more. This aligns with the assertion made by the Secretary of Lubuk Sepang Village in Pendopo District, Four Lawang Regency, emphasizing that enhancing rural infrastructure is crucial for enabling community access, boosting income, and enhancing the well-being of rural inhabitants. Community participation plays a pivotal role in the development process, serving as a fundamental requirement for achieving success in the context of village development. It is perceived not solely as a procedural element, but also as an intrinsic objective, with its significance highlighted through its correlation with the overall success metrics, particularly within programs geared towards village development. Therefore, community participation can double as a tool to organize development and as a development goal.

However, the engagement of community involvement in Lubuk Sepang Village, Pendopo District, Four Lawang Regency necessitates enhancement, as per the remarks of the Head of Lubuk Sepang Village, Pendopo District: "The extent of community engagement in advancement remains restricted, such as solely participating physically without assuming a comprehensive role from the planning phase to the assessment phase." Referring to Law Number 6 on Villages Article 78, Village Development encompasses the stages of Planning, Execution, and Monitoring or Oversight. A robust planning procedure will result in exemplary program execution and promote community engagement in village development. The planning, execution, and assessment of village development

endeavors represent a concrete demonstration of the power to govern and oversee village development at a local level.

1) Planning

Careful consideration and strategic planning are essential prerequisites for initiating any development endeavor. According to the provisions articulated in Regulation No. 114 of 2014 by the Minister of Home Affairs, which pertains to the Guidelines for Village Development, it is explicitly outlined that the process of village development planning entails a series of meticulously organized activities undertaken by the village administration. This process involves active participation from the Village Consultative Body and various community stakeholders, with a collective focus on the inclusive and participatory allocation and utilization of village resources to effectively realize the objectives set forth for village development. This was also stated by the Secretary of Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, as the Head of the RPJM and RKP preparation team: "The two documents (RPJM and RKP) are guidelines in the preparation of Village APB regulated in government regulations". In accordance with the Intermediate-Term Development Plan of Lubuk Sepang Village in Pendopo District, Empat Lawang Regency, the incumbent Head's term spans from 2020 to 2025. Consequently, the primary focus of inquiry lies in the execution of development initiatives aligned with the RKP for the fiscal year 2024. Throughout the developmental strategy discussions in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, community participation remains inadequate. The deficiency in socialization pertaining to participatory development persists, as stakeholders have yet to make substantial efforts to engage the community in musrenbangdes. Notably, the involvement of individuals remains limited in this context. Although the presence of the community during the deliberation was still lacking, at the time of the Hamlet deliberation, which was held around April, the presence of the community was quite good, as expressed by the Head of the Hamlet: "Usually during the deliberations and MusrenbangLem the community present is small, but when the hamlet deliberations are carried out, the community is around 20 to 30 people present. So there they gave input on the development needs in the hamlet here, and the results were down to deliberation".

Moreover, drawing upon an interview conducted with a community member, Mr. Anton, it is posited that the dearth of community engagement in deliberative processes stems from his cognitive framework. Within this framework, the community holds the belief that the leader of the hamlet and select individuals adequately embody the entirety of the community. "Musrenbangdes are usually followed by the village government, community leaders and representatives from each hamlet. Because it is unlikely that the entire community will attend the meeting, *let alone* the community, has given input during the Hamlet deliberations. Hence, the representatives who attended, I think, are enough". From the interview, it can be concluded that community participation in planning in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency is still not good. The community participated in providing ideas and input to development regarding the priority needs of the community in their environment at the time of the hamlet musyawarah. However, their participation in the deliberations was still lacking and was only represented by a few communities in each hamlet.

2) Implementation

Judging by the outcomes of the study on the execution of Village Fund Allocation (ADD) management in the physical development of Lubuk Sepang Village, Pendopo District, the management conducted in 2024 has been effective and well-planned. However, a notable issue is the inadequate oversight of the Village Fund Allocation (ADD) management in the physical development of Bangkelekla Village. This deficiency is mainly due to the initial planning phase being collectively deliberated, encompassing activities like road construction, establishment of puskesmas facilities, road maintenance, enhancement of infrastructure, and others, all of which necessitate thorough supervision during implementation within the village. The execution of the Village Fund Allocation (ADD) management in the physical advancement of Lubuk Sepang Village, Pendopo District, has demonstrated competence in adhering to the prescribed programs in alignment with the existing circumstances and preliminary arrangements set by the village administration. Nonetheless, the

limited financial resources available to the village administration have resulted in suboptimal progress within Lubuk Sepang Village, Pendopo District. Furthermore, instances of malpractice by drivers involved in material transportation persist during implementation, primarily stemming from the deficient oversight by the Activity Implementation Team (TPK). Therefore, it is imperative for the TPK Team to enhance their supervision efforts to mitigate fraudulent activities that could potentially detriment Lubuk Sepang Village, Pendopo District.

The progress made in Lubuk Sepang Village, Pendopo District, Four Lawang Regency, continues to yield favorable outcomes for the local community. This is exemplified by Anton's observation: "The road repairs have made a significant difference for us. With the improved roads, our house, which used to be situated far from the main road, no longer faces challenges in transporting crops. Motorcycles can now navigate through, unlike before when the area was still undeveloped." The initiatives undertaken in 2024 are projected to benefit various communities in a positive manner. Nevertheless, the local government of Lubuk Sepang Village, Pendopo District, Empat Lawang Regency, must enhance its developmental efforts, particularly in upgrading the road infrastructure. This is essential to facilitate efficient land transportation for the residents.

3) Liability

Under Permendagri No. 113 of 2014, village leaders are required to present reports of their financial responsibility regarding the implementation of the Local Budget to the respective Regent or Mayor annually. Specifically, the financial transparency of village resources is focused on the areas of village advancement and well-being as well as the empowerment of the local community. The response to the Village Fund is documented separately through a Village Fund Response Report, detailing the initiatives supported by the allocated funds from the Village Budget that were outlined in the RKPDs. The accountability report is evidence of the responsibility to be used as a document to disburse funds in the following year. Lubuk Sepang Village, Pendopo District, Four Lawang Regency, was accompanied by a team of assistants from the sub-district in making accountability reports. Accountability reports are made by the village treasurer / accompanied by sub-district assistants. In making accountability reports it is carried out alone without using the services of third parties, such as the treasurer's statement: "In making reports we do it ourselves, some use the services of third parties to make reports, but we try to do it ourselves, besides that, we also submit the results of the report to the local district government". In accounting for Village Funds in Lubuk Sepang Village, Pendopo District, Empat Lawang Regency must have the principle of transparency to the village community / as said by the Head: "In addition to installing transparency banners, we also put inscriptions on everything that has been done, where the work points there we put inscriptions, for example, paving roads where the road work points where we install inscriptions so that if there is an inspection team coming they can go down straight away to see what we've been working on".

In this case, there is a community opinion regarding the accountability of Village Funds carried out by the village government / in Lubuk Sepang Village, Pendopo District, Four Lawang Regency, as said by Meti as a local community: "There has indeed been road work, but it has not been maximized because there is no paving so that the road is muddy and full of mud and our daily activities are not effective due to road conditions that are not feasible like if we go to the market and have to go through damaged roads while the distance of the market from here is far because also here does not have a village market". Based on the outcomes of conducted interviews and observations, it can be asserted that the accountability framework governing the Village Funds in Lubuk Sepang Village, located in the Pendopo District of Four Lawang Regency, is established by Permendagri No. 133 of 2014. The governing body of Lubuk Sepang Village, situated in the Pendopo District of Four Lawang Regency, has presented a detailed accountability report to the district administration. Furthermore, the transparency and responsibility regarding the utilization of the Village Fund have also been communicated to the local populace. Nevertheless, the implementation of initiatives has faced challenges in practicality due to the insufficient allocation of Village Fund resources to fully leverage all development projects financed through this source.

4. Conclusion

The findings of the study and discourse on the Evaluation of the Efficiency of Fund Management in Lubuk Sepang Village, Pendopo District, Lubuk Sepang Village District, Pendopo District, Four Lawang Regency lead to the conclusion that; The effectiveness of Village Fund Allocation management remains suboptimal despite compliance with relevant regulations. The focus of the Lubuk Sepang Village Government, Pendopo District, Four Lawang Regency is primarily on the construction and maintenance of roads to enhance land transportation accessibility for the local residents, aligning with the community's priorities and requirements. Furthermore, albeit not yet reaching its full potential, there is a notable level of community engagement evident through active participation in various decision-making processes such as hamlet assemblies and development planning sessions; and Concerning oversight and advancement, the Local Government has been monitoring the activities of the Lubuk Sepang Village Government, Pendopo District, Four Lawang Regency. However, community monitoring remains constrained, mainly limited to physical involvement without assuming a broader role encompassing all stages from initial planning to final assessment. The deficiency in community involvement in the development initiatives of Lubuk Sepang Village, Pendopo District, Four Lawang Regency hinders the establishment of quality infrastructure.

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