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The effectiveness of village budget used for Village's development

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Abstract

Village Budgeting is allocated by the central government to villages in Indonesia as a form of recognition. This research is analyzing the effectiveness of the use of the budget towards the village development in 2018 by considering several indicators as a measurement tool for this research. The results show that (1) village development that is carried out without need is not effective, (2) new developments being used well by the community (3) The indicators of supervision and control are carried out by socializing gampong activity programs and involving all levels of society in the village.

Keywords: Village Budgeting, Budgeting Effectiveness, Village's Development.

La efectividad del presupuesto del pueblo utilizado para el desarrollo del pueblo

Resumen

El presupuesto central es asignado por el gobierno central a los pueblos de Indonesia como forma de reconocimiento. Esta investigación está analizando la efectividad del uso del presupuesto para el desarrollo de la aldea en 2018 al considerar varios indicadores como una herramienta de medición para esta investigación. Los resultados muestran que (1) el desarrollo de la aldea que se lleva a cabo sin necesidad no es efectivo, (2) el desarrollo que se ha hecho también ha sido bien utilizado por la comunidad (3) Los indicadores de supervisión y control se llevan a cabo mediante la socialización de los programas de actividades de pueblo administrativo e involucrando a todos los niveles de la sociedad en la aldea.

Palabras clave: Presupuesto de las aldeas, Efectividad presupuestaria, Desarrollo de las aldeas.

1.INTRODUCTION

In order to implement the mandate of Law Number 25 of 2004 concerning the National Development Planning System, as well as the Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines, a village is required to have careful planning based on participation and transparency and democratization that develops in gampong which is summarized in the gampong development planning document which is produced from the gampong development meeting.

The planning document is outlined in the Medium-term Village Development Plan (RPJMG) which has a period of 6 (six) years and is

further elaborated annually into the Village Government Work Plan (RKPG) document, and RKPG is the basis for compiling the Village Income and Expenditure Budget (APBG). The RKPG document based on Article 41 of the Minister of Home Affairs Regulation No. 114 of 2014 contains at least: (a). Evaluation of the implementation of the Village RKP the previous year; (b). Priorities of village-managed programs, activities, and budgets; (c). Priorities of village programs, activities, and budgets managed through inter-village cooperation and third parties; (d). Plans for village programs, activities, and budgets managed by the village as the assignment authority of the government, provincial government, and district/city government; and (e). Implementers of Village activities consisting of elements of the Village apparatus and elements of the Village community.

As a novel strategy, the effectiveness of the level of budget used for Gampong Ujong Tanoh Darat Village in 2017 and 2018 is being reviewed. Gampong Ujong Tanoh Darat is one of the villages in the District of Meureubo, West Aceh Regency, which was the object of study on the use of village budgets in 2017 in this study. The preparation of the Gampong (RKPG) Tanoh Darat development work plan was formulated in the framework of the initial preparation of the Gampong expenditure budget (APBG) in 2017. The source of the budget received by Gampong Ujong Tanoh Darat was from Dana Desa (Village Fund), village fund allocation (ADG), and additional from gampong original income (PAG).

Village funds (DD) are budgets allocated by the central government to villages in the entire Indonesian territory as a form of

recognition and appreciation of the state to the village, while the allocation of gampong funds (ADG) is a budget allocation taken from profit sharing (DBH) and general allocation fund (DAU) originating from the district/city government. The gampong original income (PAG) is revenue from the BUMG sector (gampong-owned business entities) such as land rent, selling land, gampong plantations and so on. The amount of budget received by Gampong Ujong Tanah Darat is as much as Rp. 986,090,700.00 consisting of Rp. 790,489,000.00 from village funds (DD), Rp. 195,601,700.00 from the gampong (ADG) fund allocation, and Rp. 10,000,000.00 from gampong original income (PAG), with a total amount of Rp. 996,090,700.00 for one the fiscal year 2017. With a large number of budget funds in one budget year, of course, it will make big changes in one village. Therefore, the expectation of change to make the village better by the central government often results in misappropriation by the gampong apparatus which serves in a certain village. So that the allocation of village funds does not go as expected (Hanif, 2011).

2. LITERATURE REVIEW

Effectiveness comes from effective basic words that contain the meaning of achieving the stated goals. Effectiveness is always related to the relationship between expected results and the actual results achieved. Effectiveness can be seen from various points of view (viewpoints) and can be assessed in various ways and closely related to efficiency. Widjaya (1993) suggests "Effectiveness is the result of making a decision that directs to do something right, which helps fulfil a company's mission or achievement of goals." In line with this understanding, it was also

conveyed by Sarwoto (1990) terming that "effectiveness with" success, " i.e., good service in style and quality is really by the needs in achieving organizational goals". According to Siagian (2001):

"effectiveness is the use of resources, facilities, and infrastructure in the amount that is consciously set beforehand to produce the number of goods and services for the activities that it carries out, the effectiveness shows the success in achieving target set. If the results of the activity get closer to the target, it means that the effectiveness is higher ".

The level of effectiveness can also be measured by comparing the plans that have been found with the actual results that have been realized. However, if the business or the results of the work and the actions taken are not right so that the goals are not achieved or the expected goals, then it is said to be ineffective. The criteria or measures of the level of effectiveness regarding the achievement of effective goals or not, as stated by Siagian (2008), namely: (i) Clarity of objectives to be achieved; This is so that employees in carrying out their duties can achieve targeted goals and organizational goals can be achieved. (ii) Clarity of strategy for achieving goals; It is known that the strategy is "on the road" which is followed in making various efforts in achieving the determined goals so that the implementers do not get lost in achieving organizational goals. (iii) A steady process of analysis and policy formulation; Relating to the objectives to be achieved and the strategies that have been set, meaning that the policy must be able to bridge the objectives with efforts to implement operational activities. (iv) Careful planning - In essence, it means deciding now what the organization is doing in the future. (v) Preparation of the right program; a good plan still needs to be elaborated

in suitable implementation programs because if not, the implementers will lack the guidelines for acting. (vi) Availability of work facilities and infrastructure; One indicator of organizational effectiveness is the ability to work productively. With facilities and infrastructure available and possibly provided by the organization. (vii) Effective and efficient implementation; however good a program is if it is not implemented effectively and efficiently, the organization will not reach its objectives, because the implementation of the organization is getting closer to its objectives. (viii) Educational supervision and control system; Educating because, given the imperfect human nature, the effectiveness of the organization requires the existence of a system of supervision and control (Mubiyarto, 1984).

The effectiveness approach in this research is used as one way to see or know the extent to which the results achieved in the performance of an organization or institution. According to Martani & Lubis (1987), there are 3 (three) approaches in measuring organizational effectiveness, namely: (i) Source Approach (resource approach) which measures the effectiveness of inputs. The approach prioritizes the success of the organization to obtain resources, both physical and non-physical by the needs of the organization. (ii) Process approach (process approach) is to see the extent to which the effectiveness of program implementation of all internal process activities or organizational mechanisms. (iii) The target approach (goals approach) where the focus of attention on output, measuring the success of the organization to achieve results (output) by the plan (Ginandjar, 2001).

Village Funds are funds originating from the State Revenue and Expenditure Budget intended for Indigenous Villages and Villages that are transferred through the district/city Regional Revenue and Expenditure Budget and are used to finance the administration of government, development, and community and community empowerment. The important focus of the distribution of funds is more related to the implementation of Village Fund allocations so that they can be as perfect as the initiator's ideas. The initial scenario of the Village Fund was provided by replacing the government program which was formerly called PNPM, but with the enactment of the Village Fund, it could close the opportunity for some foreign parties to channel funds to regions in Indonesia with actual programs that could also trigger regional development.

By the mandate of Law Number 6 of 2014 concerning Villages, the Government allocates Village Funds, through a transfer mechanism to the Regency / City. Based on the Fund allocation, each Regency / City allocates it to each village based on the number of villages taking into account the population (30%), area (20%), and poverty rate (50%). The results of these calculations are also adjusted to the geographical difficulty level of each village. The budget allocation as referred to above originates from Central Expenditures by streamlining village-based programs equally and equitably. The amount of the budget allocation that is allocated directly to the village is determined to be 10% (ten per cent) from and outside the Regional Transfer (on top) fund in stages. Based on Government Regulation No. 60 of 2014 concerning Village Funds sourced from the State Budget, with the broad scope of the Village's authority and

to optimize the use of the Village Fund, the use of the Village Fund is prioritized to finance the development and empowerment of the Village community. Determination of priority for the use of these funds remains in line with the authority that is the responsibility of the Village. The Village Fund in the 2015 APBN is budgeted at Rp. 9,066.2 billion, but in line with the Government's vision to Build Indonesia from the periphery within the framework of the NKRI, this budget plus its allocation in the 2015 APBN-P become Rp. 20,766.2 billion. Whereas in the 2016 fiscal year the Village Fund was allocated Rp. 46,982 billion (Amiri et al., 2016).

3. METHODOLOGY

The method used in this study is to use a descriptive approach through qualitative methods. The selection of descriptive approaches and qualitative methods with the consideration that the effectiveness of the use of the village budget in 2017 for the development of gampong is a variable that can be observed directly. However, these variables are related to one another. To find out, the researcher must observe directly by making observations and also interviews that we call in monitoring and evaluation with the term visitation or field visits. According to Denzim and Lincoln in Juliansyah (2012) a qualitative word implies an emphasis on processes and meanings that are not rigorously studied or not measured in terms of quantity, number, intensity or frequency; a qualitative approach is a research process and understanding that is based on a methodology that investigates a social phenomenon and a human problem. In this approach, the researcher emphasizes the nature of reality that is socially constructed, the close relationship between the researcher and the subject under study.

This research emphasizes the meaning and is bound by values. Qualitative research is used if the problem is not clear, knows hidden meanings, to understand social interactions, develop theories, ensure data correctness, and examine the history of development.

4. RESULTS AND DISCUSSIONS

Village Budget is funded originating from the State Budget (APBN) which are intended for Desa and Desa Adat which are transferred through the Regency / City Regional Revenue and Expenditure Budget (APBD) and are used to finance government administration, development, and community empowerment, and community. By the mandate of Law Number 6 of 2014 concerning Villages, the Government allocates Village Funds, through a transfer mechanism to the Regency / City. Based on Government Regulation No. 60 of 2014 concerning Village Funds sourced from the APBN, with the broad scope of the Village's authority and to optimize the use of the Village Fund, the use of the Village Fund is prioritized to finance development and to empower the village community. Determination of priority for the use of these funds remains in line with the authority that is the responsibility of the Village. Based on the results of research in the field that the use of the Village Budget in 2017 for the Development of the Tanoh Darat Gampong is already effective, it is evident from the programs that have been implemented by the Village Development Work Plan (RKPG). This is based on measurement indicators as follows:

1. Clarity of the Purpose to Be Achieved; In this indicator, the level of clarity of the objectives to be achieved by Gampong Ujong Tanoh Darat in the use of the Village Budget has been stated in the previous Chapter, it can be seen that the main objectives are definite and the achievement of the right targets. Based on the results of the research that has been achieved, namely the welfare of the gampong community, such as tackling poverty, increasing rural infrastructure development, improving village religious values, improving community services, increasing self-reliance and cooperation, and increasing peace and order in the village. This can be seen based on the program planning activities described in the Village Development Plan (RKPG) of Tanoh Darat Ujong.

Various programs carried out by the Gampong Ujong Tanoh Darat government have clear and directed objectives. As previously explained, the main purpose of the use of the budget is the Gampong Village, Ujong Tanoh Darat Village, Meureubo Sub-district, which is the welfare of the community (Niranjan, 2016).

2. Clarity of Strategy for Achieving Objectives; Clarity of strategy in the implementation of development activities is the main thing so that every activity carried out can run by the plan and accordance with expectations. Strategy, which can be interpreted as an activity to determine the way to achieve the objectives to be achieved in Gampong Ujong Tanoh Darat using daily work strategies and all activities formulated in the RKPG. The daily work system carried out at Gampong Ujong Tanoh Darat during the implementation of development activities remained under the

supervision of the authorities such as the development Kaur and the Implementation Team (TPK). Achieving previously set goals has been done well in Gampong Ujong Tanoh Darat in terms of using the Village Budget. The development carried out is all self-managed. Namely, development carried out jointly with the local village community (Berkah & Sawarjuwono, 2019; Leung & Chan, 2016).

3. The process of analyzing and formulating sound policies; The process of analysis and formulation of policies in the use of Village Aggas as known must be by the facts or facts of the field needs. Before the formulation is done, the analysis process should be done as well as possible. In this case, the analysis carried out is in the form of a possibility analysis that can occur in the future, then conduct monitoring and evaluation of program activities. It requires reliable thinking in this analysis process so that it becomes the beginning of success in the formulation of policies which can then be guaranteed and beneficial to the wider community. The level of analysis used by the Gampong Ujong Tanoh Darat Government is to involve people who are more aware of it. The placement of the village apparatus is very much by their abilities so that it makes the formulation of the policy program for the use of the village budget by good rules (Niranjan, 2016).

It cannot be denied that the policies made by the government of Gampong Ujong Tanoh Darat provided benefits to the general public. The involvement of various stakeholders and community

leaders in the formulation of the 2017 Village Budget policy makes the policies taken by shared expectations and interests. Based on respondents' statements that the policy of using the Village Budget is all carried out for the common interest rather than the interests of the group, making sure that the 2017 apparatus is very well done.

4. Mature Planning; Planning indicators are indicators where the determination of activities to be carried out in a particular year must be done very carefully. This is intended so that every activity that will be carried out, especially regarding the use of the Village Budget can run well. Gampong Ujong Tanoh Darat in 2017, in the use of the Village Budget for Gampong Development based on the results of the study stated that the performance they performed was in accordance with the stages of good planning, which began with holding meetings with the community at the hamlet level, which was then discussed again community needs at the village level together with village leaders to then set the program to be carried out in a particular year. The planning mechanism that has been carried out by Gampong Ujong Tanoh Darat so far in 2017 shows the success of the village which can be measured by gampong achievement on the previously formulated planning. This shows that the planning carried out by Gampong Ujong Tanoh Darat in 2017 has met the planning requirements.

5. Proper Programming; The preparation of the right program is closely related to the indicators previously explained, namely careful planning. At the stage of program preparation, each region must be carried out based on the needs of the region's community.

The development carried out without being based on needs is ineffective in its existence, especially in the form of physical development. After the previous stage the apparatus made careful planning of the determination of a program to be implemented, then the program planning will be formulated into a program preparation to be able to be elaborated on the activities to be carried out.

The matters above, namely regarding the preparation of the right program, were also done well by the Gampong Ujoh Tanat Darat government in the 2017 financial year. Statements by informants in the previous chapter can be seen that the 2017 program in Gampong Ujong Tanoh Darat was carried out correctly target. In the process, each program that is the priority of the local village that has gone through the deliberation process at the gampong level is then submitted to the Community Empowerment Service (DPM) to subsequently get a deeper review of the development and get approval to continue its implementation. It has been proven that all program submissions carried out by Gampong Ujong Tanoh Darat to the Community Empowerment Service in the use of the Village Budget in 2017 received approval and approval.

6. Availability of Work Facilities and Infrastructure; Facilities and infrastructure are tools and supporters that are used to improve welfare and facilitate community activities. The availability of facilities and infrastructure greatly influences the smooth running of community activity in a region. With the existence of good

facilities and infrastructure in an area, it can be ascertained that activities in the region can run well too. Facilities and infrastructure in Gampong Ujong Tanoh Darat in 2017 based on the results of the research are well available. Based on previous careful planning, most community needs can be met with the use of Village Budget in 2017. It can be seen from the previous explanation that Gampong Ujong Tanoh Darat in the 2017 fiscal year has carried out various kinds of public interest facilities such as volleyball courts as a means of sports which is equipped with its infrastructure, the deliberation centre as a means of mutual interest in determining a decision, a drainage system and so forth. The facilities and infrastructure of work at Gampong Ujong Tanoh Darat have fulfilled most of the community's needs and the work of the Village Apparatus.

7. Effective and Efficient Implementation; Effective and efficient means that the implementation of activity is right on target and useful and does not spend a lot of time and budget according to what has been set. The implementation of activities that took place in Gampong Ujong Tanoh Darat in 2017 based on the previous explanation, it is known that all the program activities contained in the RKPG are carried out according to a predetermined schedule and costs. The implementation of the activities carried out is also self-managed, where it also provides work for the village community to participate in the implementation of development while providing benefits to the people involved. Also, the development that has been carried out so far has also been used well by the community such as the construction of sports facilities,

public interest facilities, community empowerment in the form of savings and loans and others. If viewed based on the list of developments in the Gampong Ujong Tanoh Darat RKPG for the 2017 fiscal year, it was concluded that each activity in the context of using the Village Budget had been running effectively and efficiently.

8. Educating Monitoring and Control System; Supervision and control are two things that are interrelated to create an activity that is by planning and shared expectations. Without the supervision and control of program activities, especially in an organization, it is certain that the implementation of the program will fail and not be as expected. Educating and controlling indicators in Gampong Ujong Tanoh Darat in the implementation of the 2017 Village Budget use program are carried out by disseminating gampong activity programs and involving all levels of society in the village. Socialization and empowerment of the community and village apparatus carried out by the Gampong Ujong Tanoh Darat government to improve human resources and at the same time improve the quality of governance. By way of socialization to the community about the importance of community involvement in the supervision of the use of the Village Budget, the quality of governance in the villages of Ujong Tanoh is better (Yazdanpanah et al., 2015).

5. CONCLUSION

In order to implement the mandate of Law Number 25 of 2004 concerning the National Development Planning System, as well as the Minister of Home Affairs Regulation Number 114 of 2014 concerning Village Development Guidelines, a village is required to have careful planning based on participation and transparency and democratization that develops in gampong which is summarized in the gampong development planning document which is produced from the gampong development meeting. Based on the results of the research and discussion in the previous chapter on the Effectiveness of the Use of Village Budget in 2017 and 2018 on the Development of the Tanoh Darat Gampong Village, it can be concluded that the performance of the Gampong Apparatus in the region is quite maximal. The level of budget used for Gampong Ujong Tanoh Darat Village in 2017 and 2018 can be said to be very effective, which is proven by the clarity of the objectives to be achieved, programs that are realized appropriately and by the provisions of the schedule.

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