

Analysis of the Effectiveness of Village Funds in Independent Village Development Efforts (Study at Cidokom Village, Gunung Sindur, Bogor Regency)

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ABSTRACT. The purpose of this study is to describe the results of the analysis of the effectiveness of village funds in an effort to develop an independent village, with the aim of multiplying the use of village funds for village development to be carried out optimally and on target so that the purpose of using village funds can actually be realized. The researcher uses a descriptive qualitative approach to describe the phenomena that occur in society, with the researcher as the instrument. Cidokom Gunungsindur Village, Bogon Regency, was the choice of researchers as a research location with the consideration that Cidokom Gunungsindur Village, Bogor Regency, is one of the villages that received a village fund program to develop its village into an independent village which was previously categorized as an intermediate village. Research that uses the village head and other village officials as key informants is expected to be able to collect relevant, accurate and accountable data so that data collection can be optimal. With in-depth analysis techniques and using source triangulation, it is expected that the data acquisition is really as expected. From the results of the research analysis, it can be described that village funds have been allocated for the implementation of village development maximally but have not been effective, this can be shown that village development has not been evenly distributed and on target, such as access to Cidokom Village is still damaged, people who get empowerment training opportunities community is also limited to training completed. It is hoped that in the future, village development that is right on target can carry out its own village development in a sustainable manner without depending on the local government and become a prosperous and prosperous village community.

Keywords: Effectiveness, Village, Gunung Sindur.

1. INTRODUCTION

The village as a unit of government organization dealing directly with people from various backgrounds, interests and needs, has a very strategic important role. The village has an important role in supporting the success of the government and is at the forefront of achieving the success of all government programs, because the village is also a miniature of a government. Thus, from a village it can be seen and monitored the progress and welfare of a country, with the assumption that village funds are a facility for village development and empowerment. Village funds should be allocated and fully used for the progress of the village, not to be diverted for the benefit of a group of people. Therefore, decentralization and infrastructure assistance are absolutely necessary in order to strengthen village autonomy towards village independence. Village independence can be realized not only by means of infrastructure but also how to manage village funds optimally, effectively and efficiently.

The state of Indonesia consists of 34 provinces with approximately 74,954 villages (based on 2017 statistical data) scattered throughout Indonesia. Sources of village income consist of: (1) original village income, (2) APBN allocation, (3) part of PDRD, (4) Regional Fund Allocation (5) financial assistance from provincial / district / city APBD, (6) grants and third party donations, and (7) other legal income. The amount of transfer funds from the State Revenue and Expenditure Budget (APBN), which is one of the sources of village income for each village, varies in number because it is influenced by several factors such as geographical conditions, village area, population size, poverty level and the level of village needs. With the existence of village funds that come from the center and other funds that enter the village, both from the province, the region, and other funds, it is hoped that the village can become independent by optimizing the empowerment of the village's potential. His spirit for independent villages is no "building villages" but becoming "developing villages". This of course requires a



higher commitment to village development and empowerment, so that it is in accordance with the provisions and objectives of village fund management. Village funds began to be realized from 2015 and it is planned that all villages will receive an average of 1 billion in village funds in the 2017 State Budget. The essence of the disbursement of village funds is of course the hope for the success of village development and the creation of an independent and prosperous village.

The allocation of village funds is assistance from the government as a means of support for village development and empowerment of village communities, which are used to facilitate the community in developing and advancing the productivity of a village. This means that the allocation of village funds provided by the government is entirely for village development and empowerment facilities. Village funds must be used and allocated appropriately in accordance with the applicable laws and provisions that have been established by the Indonesian government. Thus the allocation of village funds is able to increase village development and community participation in empowering and implementing village fund allocations to become independent villages. The allocation of village funds that are transparent, accountable, participatory and in an orderly manner is the key to the success of independent village development. One of the objectives of allocating village funds is for village development and community empowerment. Harmonization between related parties and synergy with the management of village funds are very important to realize village development into an independent village.

Village Development is all activities that exist in the village covering all aspects of community livelihood and life, carried out in an integrated and sustainable manner by developing self-help, participation and community cooperation. In accordance with the main duties and functions of the Village Head, the Village Government is the front line in implementing village governance. Cidokom Village is part of the area of Gunungsindur District, Bogor Regency, which wants to develop like other villages. Cidokom Village, which is categorized as Madya Village, has an area of 295 ha with a population of 8,434 people (Village Document, 2019) and consists of 3 hamlets, 6 RW and 22 RT, led by a village head and assisted by village officials. Based on the provisions of statutory regulations in implementation of village administration, the Cidokom Village Government of Gunungsindur District has the main task of carrying out village household affairs, general government affairs, development and community guidance, as well as carrying out assistance tasks from the government, provincial government and / or local government. In the implementation of Village Administration, that in the implementation of the duties of the Village Head as mentioned above, the Village Head is assisted by Village Apparatus consisting of Village Secretaries who oversees the Heads.

2. LITERATURE REVIEW

Village or what is referred to by another name, hereinafter referred to as village, is a legal community unit that has territorial boundaries which is authorized to regulate and administer village government affairs as well as local community interests based on community initiative, rights of origin, and / or traditional rights recognized and respected in government system of the Republic of Indonesia. Things about this village are regulated in Government Regulation Number 72 of 2005 concerning Village article 1. While Government Regulation Number 43 of 2014 concerning Implementation Regulations of Law Number 6 of 2014 Article 1. This is also stated by Wijaya (2013) that the village is as a legal community unit that has an original structure based on origin rights which is special, with the premise of the Village Government being diversity, participation, genuine autonomy, democratization and community empowerment.

The village in organizing its government is led by the Village Head and assisted by the Village Apparatus as an element of organizing village governance. Meanwhile, the institution that carries out government functions whose members are representatives of the village population based on regional representation and are determined in a democratic manner is the Village Consultative Body. Nyoto and Fadzil (2011) also state that there is a principal-agent relationship between the central government and local governments. Village Government Work Plan (RKPDesa) is the elaboration of the Village Medium Term Development Plan for a period of 1 (one) year. The Village Income and Expenditure Budget (APBDesa) is the annual financial plan of the village government. Village Financial Management all activities that include planning, implementation, administration, reporting and village financial accountability.

A. Village Funds

Village Funds are funds sourced from the



State Revenue and Expenditure Budget allocated to villages that are transferred through the district / city Regional Revenue and Expenditure Budget and are used to finance governance, implementation of development, community development, community empowerment. Village Fund Allocation (ADD) is a balanced fund received by districts / cities in the district / city APBD after deducting the Special Allocation Fund. Village Fund Allocation should be managed with ADD management principles and principles, namely transparent, accountable and participatory and carried out with budget discipline (Santosa, 2008). This means that ADD must be managed and used by prioritizing openness, carried out responsibly and must also involve active community participation. Evaluation of the realization of distribution and consolidation of the use of village funds is carried out to determine the realization of the use of village funds. ADD is an integral part of APBdes from planning, implementation, accountability and reporting.

Village funds, which are part of the balance funds received by districts / cities, financial assistance from the Provincial APBD and district / city APBD; non-binding grants and donations from third parties; and other legitimate Village income. Where the overall source of village income is used to fund all authorities which are the responsibility of the village. Namely, to fund the implementation of village authority which includes implementation of village government, development, community empowerment. This means that village funds will be used to fund overall authority in accordance with the needs and priorities of the village funds. However, considering that village funds also come from Central Shopping, to optimize the use of village funds, the Government is given the authority to set priorities for the use of village funds to support village development programs and empower village communities. Prioritizing the use of these funds remains in line with the authorities that are the responsibility of the village.

Village funds are managed in an orderly manner, adhere to the provisions of laws and regulations, are efficient, economical, effective, transparent and accountable by taking into account the sense of justice and appropriateness and prioritizing the interests of the local community. Village funds that are managed in a disciplined manner, namely orderly and obeying the provisions of laws and regulations, will certainly be able to realize the objectives of using the village funds, which are prioritized for village development funds

and community empowerment. The efficient, economical and transparent use of village funds is expected to use the village optimally according to the needs of the village, or it can be said to be right on target. So that to get to an independent village can be realized.

B. Independent Village Development

Village and regional development is clearly the top priority of the new government. This cannot be separated from the phenomenon of income inequality between regions, which occurs within a region itself. Budget issues are often seen as the main problem, however, the government remains concerned with this issue, as evidenced by the start of allocating the Village Fund budget for 2015. The allocation of Village Funds is mandated by Law Number 6 of 2014 concerning Villages and Government Regulations. (PP) Number 66 of 2014 concerning Village Funds sourced from the APBN.

- 1. The concept of Village Development, several important things to note, namely:
 - a. The village tries to independently solve the various problems that exist in the village both in the physical and non-physical fields with a large amount of funds coming into the village, both from village funds, allocation of village funds, special and general assistance at provincial and regional levels as well as from village income.
 - b. The village must strive to increase community participation and mutual cooperation in village development, what is happening now is that often the participation of the village community cannot be maximized.
 - c. Villages still need assistance in making village development plans, so that the RPJMDes, RKPDes and APBDes products produced are appropriate and right on target and can accelerate village development in order to realize the welfare of village communities.
 - d. There is still supervision of development in the village so that it does not stray and remain in line with the district RPJMD.
 - e. Improving the quality of human resources of village government officials is very important to be done as the front guard in development, society and services to the community.
- 2. The use of village funds can be realized in the form of village development such as construction of asphalt roads, irrigation, drainage, paving and village development, or



- other things that can be utilized by the general public.
- 3. The use of village funds can be directed for the benefit of village development so as to accelerate infrastructure development in the long term so that sustainable village development occurs.

Village development includes efforts to develop village areas with a view to accelerating and improving service quality, development and community empowerment. In development, the village has the right to access information that can be managed for those with an interest and supports the formation of a government process that is more transparent and has the opportunity to develop autonomy so that it can expand development through a strategy of cooperation with other villages and synergize with each other. This is based on Pemendagri Number 66 of 2007 concerning Village Development Planning, so that there is continuity between the rules regarding village financial planning and management.

3. METHODS

The type of research used is descriptive qualitative research. Descriptive research is research that is structured in order to provide a systematic description of scientific information derived from the research object. Descriptive research focuses on systematic explanations of facts obtained when the research is conducted (Sanusi Anwar, 2011). Data sources are the primary sources obtained by observing, interviewing and studying documents. Researchers as instruments and key informants who are the source of information are data collection techniques in research. Cidokom Village Head, Village Secretary and several village officials as key informants in collecting relevant, accurate and accountable data according to data needs.

Data analysis was carried out by starting with the data collected from the relevant research results. Technical analysis is done by reading over and over the data that has been collected by triangulating the source. Also by studying the results of previous research in order to provide an assessment of the research problems to be analyzed. Furthermore, important and relevant parts of the research are recorded which are of course in accordance with the research objectives.

4. RESULT AND DISCUSSION

From the results of data analysis, which is sourced from the results of the 2017 village fund simulation, the budget ceiling for the development and empowerment of village communities is Rp. 60,000 billion for 74,954 villages. This means that each village receives almost 1 billion in village funds or the average allocated village funds is Rp. 800,490,967, -. As a form of equity, of course, the allocated village funds are not the same depending on the number of villagers, the village poverty rate and the village poverty rate, the area of the village, the geographic difficulty level of the village by taking into account the aspects of equity and justice. In other words, village fund allocations are based on the need for community development and empowerment.

Planning and budgeting for village fund ceilings in the APBN annually are based on the following considerations: 1) to gradually fulfill the provisions of Article 72 paragraph (2) of Law Number 6 of 2014 which mandates that funds sourced from the APBN are set at 10% from and outside transfers to the regions gradually; 2) considering the state's financial capacity; 3) pay attention to the principles of equity and justice between villages; 4) pay attention to the road map for the fulfillment of village fund budget allocations in the APBN which is carried out in stages, in accordance with the provisions of Article 30A paragraph (1) PP No. 22/2015 concerning Amendments Government Regulation No.60/2014 on Village Villages Sourced from APBN jo PP No. 8/2016; and 5) strive to fulfill gradually the amount of village funds for each village amounting to Rp1-1.4 billion according to the presidential campaign promise.

The use of village funds is expected to have a village development positive impact on independence. If independence has been built, it is hoped that the village will no longer depend on the allocation of village funds, but has been able to empower the village's potential to be used as a source of village income to finance village building. In fact, it is still far from the expectation that the allocation of village funds will in fact create dependence on obtaining these fund allocations from the government. And the efforts of the village government to get their own finances and become an independent village are slowly fading. As well as being far from the expectation of independence, the use of village dasa is still not optimal. This can be seen, even though the village fund allocation program has been running, the poverty rate in the



village is still quite high, the level of education is still low so that developing competent human resources is still far from expectations. Therefore, the government issued a policy on the use of village funds as follows:

- 1. Policies to promote economic growth:
 - Maintaining household consumption levels, people's purchasing power is the main key, namely by maintaining a stable level of income and inflation.
 - b. Increased connectivity through infrastructure development encourages price stability and a more equitable distribution.

For this reason, the use of Village Funds is still directed at two priority areas, namely:

- a. finance development
- b. community development
- 2. Priority remains constant through:
 - a. self-management by absorbing labor from the local village community so that income and increased purchasing power of the village community are maintained,

b. Activities that encourage economically productive society

In addition to the above policies, the use of village funds also has objectives to be achieved, namely as follows:

- 1. Improve public services in the village
- 2. Eradicating poverty
- 3. Improve the village economy
- 4. Overcoming development gaps between villages
- 5. Strengthening rural communities as subjects of development

From the interview results obtained data that the success in implementing village governance is certainly a good step in improving performance and the welfare of community life. In the period of 1 (one) fiscal year the Village Head together with the Cidokom Gunungsindur Village Government Institution Apparatus, Bogor Regency, have carried out the main tasks and functions and obligations in the implementation of village governance, so that the success achieved is shown in the table.

TABEL 1. Cidokom Gunungsindur Village Fund Usage Results, Bogor Regency 2019

Administration mplementation	Support for living expenses for village officials The need for village operational costs Village government infrastructure Face the village government Education and training for the community	1	100% realized 100% realized 100% realized 100% realized
mplementation	Village government infrastructure Face the village government Education and training for the community	Rp. 26.200.000 Rp. 20.900.000	100% realized 100% realized
•		Rp. 56.000.000	
of Village		T.P. 20.000.000	100% realized
U	-	Rp. 155.343.500	100% realized 100% realized 100% realized
		*	100% realized
•		•	100% realized 100% realized
•	c. Ulama gathering forum	Rp. 102.311.000	100% realized
	*		100% realized 100% realized
	8 1	1	100% realized 100% realized
Community		1	100% realized
Development	Health cadre training Capacity building of village institutions	Rp. 11.275.000 Rp. 5.000.000	100% realized 100% realized 100% realized
	Community Community Community	Health development and administration Environmental road 4 RT Village road concrete 3 RT Concrete access to other districts Community a. Comfort and order b. Pencak Silat Coaching c. Ulama gathering forum d. Youth and Sports e. Village Institution Development f. Village Sports Pecan g. Village level PKK guidance Community Community Community Catfish culture training Health cadre training	Health development and administration Environmental road 4 RT Village road concrete 3 RT Concrete access to other districts Rp. 129.275.000 Rp. 101.088.000 Rp. 133.662.000 Community a. Comfort and order Bevelopment b. Pencak Silat Coaching C. Ulama gathering forum C. Ulama gathering forum C. Village Institution Development f. Village Sports Pecan C. Village Sports Pecan C. Village level PKK guidance Community Catfish culture training Rp. 10.200.000 Rp. 23.200.000 Rp. 23.200.000 Rp. 20.000.000 Rp. 11.275.000 Rp. 11.275.000 Rp. 5.000.000 Rp. 5.000.000 Rp. 5.000.000 Rp. 11.275.000 Rp. 5.000.000

Source: LKPP Desa Cidokom 2019

Village development to become independent is not an easy task, especially if it is only assessed within a period of 1 (one) year because it takes a long process to build an independent village, this



can be shown by the existence of problems in the village development process, such as:

- a. Lack of public awareness of mutual cooperation in development activities;
- b. Lack of public awareness of the importance of maintaining environmental roads that have been carried out development;
- c. Lack of public awareness of the coaching activities that have been carried out by the Village Government;
- d. There is still a lack of community self-help to help carry out coaching activities
- e. There is still a lack of activities on empowerment in institutional training activities
- f. Lack of public awareness about providing knowledge about empowerment that can sustain the community's economy.

In the village development process, it is natural that there are problems that must be used as learning and evaluation so that problems do not arise in the future. For this reason, based on information from the Village Head as the head of the village government, he has made efforts to resolve existing problems, including:

- a. Continue to try to socialize village development activities so that community participation will grow in helping self-help and mutual cooperation for the implementation of the expected development, as well as always maintaining and caring for development that has been realized by the Village Government;
- b. Continue to try to invite the community in Community Development activities to increase community knowledge and awareness in helping Village Government programs:
- c. Trying to explore the potential that exists in the

community in the fields of agriculture, fisheries and community business development that exist today.

The use of village funds that is transparent, accountable and participatory is certainly the dream of every village government to become a productive and independent village. Therefore, community participation in the use of village funds is one of the factors that determines the success or failure of the objectives to be achieved from the use of village funds. The results of interviews from several informants indicated that the use of village funds was not yet fully targeted. There are many factors that cause the use of village funds that have not been on target, including: not optimal community self-help, the mindset of the community that is still monotonous, where the mindset that still prioritises physical village development is not empowering the community to be independent, human resources are still low. so that creativity and productivity have not been formed in the use of village funds for community empowerment, especially in developing villages.

As with the rights, the results of prior research have also found that the allocation of village funds has a positive and certificate effect on the development of public services, infrastructure, development of community knowledge and increases community participation in village development (Mahfudz, 2009). Feiby (2017) stated that the village fund program runs smoothly enough for village development but needs the support of government officials to increase community capacity and skills to improve economy and welfare.

TABLE 1. Common Effect Estimation

Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	1.388751	0.436456	3.181883*	0.0016
LNGDPP	1.233289	0.041925	2.941678*	0.0000
LNPOP	0.836481	0.032016	2.612668*	0.0000
LNJARAK	-1.057583	0.048804	-2.167015*	0.0000
R-squared	0.724668			
Sum squared resid	109.1799			
F-statistic	312.3274*			
Prob (F – statistic)	0.000000			

*statistically significant in $\alpha = 0.01$ %

The focus of this research is to test that the theory

of Gravity applies to international trade in



Indonesia. In other words, this research will prove that the GDP, population, and distance variables affect the value of Indonesia's exports to 20 destination countries. For this purpose, the Common effect model is the most appropriate [24]. Table 1 is the results of the regression of the common effects model.

After getting the estimation results, the next step is the classical assumption test, namely the multicollinearity test and heteroscedasticity, and autocorrelation test. After the tests and treatment of the classical assumption violation, the free-classical assumption violations estimation could be presented in table 2.

TABLE 2. Estimation Results	Of Free-Classical	Assumption '	Violations
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Variable	Coefficient	Std. Error	t-Statistic	Prob.
С	0.945271	0.306563	3.083454*	0.0022
LNGDPP	1.284367	0.028286	4.540656*	0.0000
LNPOP	0.884443	0.020895	4.232823*	0.0000
LNJARAK	-1.092026	0.031570	-3.459024*	0.0000
R-squared	0.868342		-	1
Sum squared resid	106.5875			
F-statistic	782.6614*			
Prob (F – statistic)	0.000000			

^{*}Statistically significant in $\alpha = 0.01$

From table 2, it could be described that all gravity variables such as GDP, population, and distance to the country export destination partially and simultaneously well explain the value of Indonesia export. GDP of the country-export destination has a positive and significant impact on Indonesia export. GDP of the export-destination countries represents the purchasing power of the countries to Indonesia export. The finding is concordance with the research of Abidin, Bakar and Sahlan [2] Ali [11], Karno [23], Ranilovic's research [7].

The population of the export-destination countries have positively and significantly impact to Indonesia export. The population suggests the size market of the countries. The bigger the population the higher the export is. The conclusion is similar to that of Ranilovic's research [7]

As predicted by the theory of gravity, the distance has a negative influence on Indonesia export. The farther the distance, the lower the export value of Indonesia to the countries is. The distance implies that the closer the distance the lower the transport cost is. The lower the transport cost, the higher the export

value is. The research result is supported by that of Mjema and Mahona [22], Ali [11], Karno [23].

Indonesia's export is elastic to the change in GDP, and the distance of the export- destination countries. It implies that Indonesia has enough

production capacity. If the GDP, population and distance of export-destination countries increase by one percent, Indonesia export increases more than one percent. Indonesia's export is not elastic to the change in population. Indonesia export is the most elastic to GDP of export-destination countries.

The conclusion of this study is important for government recommendation. To promote exports, the government should focus on neighbouring countries with the highest growth. Promotion and encouragement of exports to neighbouring countries and countries with high economic growth need to be accelerated.

5. CONCLUSIONS AND FURTHER RESEARCH

The success of the implementation of village development is largely determined by the active participation of all members of the community as well as the seriousness, willingness and hard work of all Village Government Institution Apparatus. Independent village development also really needs awareness and active role of the community to work together to build a village towards an independent village. The amount of village funds is not a measure of the success of village development but how the allocation of village funds is used optimally and right on target, meaning that village funds are actually allocated for the development of human resources, village infrastructure and



infrastructure so that with the facilities that have been prepared the community has a wider opportunity to develop self so as to improve qualifications and competence.

Village funds were launched for development funds. If the village infrastructure is built and the community does not flock to move to the city, cooperate, work together to build their village, not only can the goal of making an independent village be achieved but government programs for equitable development are also successful. So the existence of village funds does not guarantee that village development into an independent village can be realized as long as the community does not understand the intent and purpose of the village funds provided by the government to build their villages. Thus developing self-help and community participation must be further enhanced to achieve Village Development and develop all the potential in the village, in order to increase Village Original Income as an effort to create a village that is able to manage and manage its own household, with the motto "Together to Build a Village".

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