



Management of *Alokasi Dana Desa* in *Kampung Fafi Mariat* District Of Sorong Regency

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ABSTRACT

This study aims to describe the management of village funds in terms of the management of *Alokasi Dana Desa* that have not been in accordance with applicable regulations. The research method using qualitative. Data collection techniques by observation, interviews, and documentation. as for the research sources, namely employees and the community. Data analysis techniques this study, both primary data and secondary data were re-examined in order to determine the completeness of the data obtained. The results of this study indicate that for the planning and implementation of development activities, community empowerment in Fafi Village, Mariat District which utilizes village funds, lacks optimization of management, but in terms of being responsible for the physical results and effectiveness of the use of development that is felt by the community is also lacking. The main obstacles in utilizing village funds in Fafi Village, Mariat District, Sorong Regency are inadequate infrastructure and lack of socialization to the community, so that they still need assistance from the District Government officials on an ongoing basis.

Keyword:

Management, Allocation,
Village Fund.

INTRODUCTION

Villages are villages and traditional villages or what is called by another name, hereinafter referred to as Village, is legal community unit that has boundaries the area authorized to regulate and take care of government affairs, interests local community based on the initiative community, origin rights, and/or traditional rights recognized and respected in the system the government of the Unitary State of the Republic of Indonesia. (Law of Republic Indonesia No. 6 of 2014 concerning villages article 1 paragraph 1).

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It can be concluded that the village is a unitary legal community that has territorial boundaries that are authorized to regulate and take care of the interests of the local community and government affairs based on prakasa, origin and customs of the local community and traditional rights that are recognized and respected.

The form of a management system that is the goal in making changes in an activity is a form of handling that is done specifically to be able to get the target

targets specified by the intended planning, because basically, the management system becomes the starting point of change with the methods applied to further improve all existing systems in each organization in performing all forms of service, to get the results determined according to basic planning. The basis of each system that is run needs to be looked at the basic methods of planning so that the relationship between system actors and related management actors can facilitate the change of objectives overall goals. Wolberg (1992: 6) suggests that management is a process used to adjust management strategies so that they can cope with changes in human interaction.

In connection with the devolution of village financial management independently by the Allocation of Village Funds (ADD) (Winarni & Yuanjaya, 2016). In article 1 paragraph 11 of government regulation number 27 of 2005 concerning villages mentioned that the Allocation of Village Funds is funds allocated by the district/city government for villages sourced from part of the central and regional financial balance funds received by districts/cities.

The power of law in carrying out its government under the village head and other village devices that are also supervised by BPD or village consultative agency. It is listed in various rules and understanding of the village according to Law No. 6 of 2014 which must be understood by Indonesian citizens.

The implementation of village funds for the village will be a force for the village government to take care of, organize and organize its households, as well as increasing the burden of responsibility and obligations of the village, but nevertheless, the implementation of the government must still be accounted for. The accountability in question includes accountability in the management of the village budget.

The village fund management system managed by the village government including the mechanism of collection and

accountability refers to Law No. 33 of 2004 on Financial Development between the Central Government and Local Government. Among them, it is explained that development funding carried out by local governments including the village government adheres to the principle of money follows function which means that funding follows the function of government.

Village finance is all village rights and obligations that can be seen with money and everything in the form of money and goods related to the implementation of village rights and obligations (Nmmor Law 6 of 2014 Article 71 paragraph 1).

Village Income as referred to in Article 71 paragraph (2) is sourced from: a) The village's original income consists of business results, asset results, self-help and participation, gotong-royong, and other native regional income; b)

Allocation of Regional Revenue and Spending Budget; c) Part of the local tax proceeds and district/city levy; d) Allocation of Village Funds which are part of the balance fund received by the Regency / City; e) Financial assistance from the Provincial Revenue and Spending Budget and the District/City Revenue and Spending Budget; f) Grants and donations that do not follow from third parties; g) Other legitimate Village income (Law No. 6 of 2014)

The results of the study showed that for the planning and implementation of Alokasi Dana Desa activities, it has shown accountable and transparent management. While in accountability seen physically the results have shown an accountable and transparent implementation, but from the administrative side, there is still a need for further development, because it is not fully by the provisions. The main obstacle is the ineffectiveness of the construction of village government apparatus and human resource competence, so it still requires a companion from the Local Government apparatus in a sustainable manner.

The general constraints felt by most villages related to limitations in village finances, often the Budget of Revenue and

Expenditure (APBDes) are not balanced, between receipts and expenditures. Therefore, the author researched the Kampung Fafi Mariat District of Sorong Regency.

METHODS

The type of research that can be used in this research is qualitative methods. According to Umar (2003: 11), the qualitative method is research conducted to obtain facts about the symptoms of problems that arise. Considering that this method is relevant to thesis writing material, where the research conducted is only descriptive, namely describing the reality of the events studied so as to make it easier for the author to get objective data in order to know and understand the administrative process of government at the Klaso District Office of Sorong Regency. This study will interview 8 employees of the Kampung Fafi Office or Sorong Regency to obtain the data.

RESULT AND DISCUSSIONS

The distribution of Village Funds is done by way of transfer of books from RKUN (State General Cash Account which is further abbreviated as RKUN is an account where the state money is determined by the Minister as the State General Treasurer to accommodate all state revenues and pay all state expenditures at the central bank) to the RKUD (Regional General Cash Account which is further abbreviated as RKUD is an account where the regional money is determined by the regent/mayor to accommodate all regional receipts and pay all regional expenses at the designated bank) and in the end, transferred to the RKD (Village Cash Account) which is further abbreviated as RKD is an account where the Village Government's money storage is held that accommodates all village receipts. which accommodates all village receipts and is used to pay all village expenses to the stipulated bank) as stated in article 15 paragraph 1 which is then explained again the percentage in the next paragraph which is done no later than the second week of the month concerned from

the RKUN account to RKUD and no later than 7 days from the RKUD account to the RKD at each stage. The stages are:

- a. Stage I, in April by 40% (forty per hundred).
- b. Phase II, in August by 40% (forty per hundred); and
- c. Stage III, in October by 20% (twenty per hundred).

How to Manage Alokasi Dana Desa in Kampung Fafi Mariat District of Sorong Regency

Referrals are more recommended not in the form of direct quotes or do not contain too many direct quotes. However, if there is a direct quote that is less than 40 words, it must be written in a paragraph (not separated) and **given quotes** ("..."). The above question was addressed to one of the informants, namely the Village Head of Kampung Fafi Mariat District of Sorong Regency, namely Mr. Toni Bosawer S. IP, explaining that

"Kampung Fafi received Village Funds amounting to approximately Rp. 700,000,000.00 and Alokasi Dana Desa amounting to approximately Rp. 350,000,000.00. The distribution of village funds is carried out gradually, namely in a year through three stages. government, village infrastructure development, and community empowerment. Examples are: citizen housing assistance, installation of electricity meters, making drill wells, making houses of worship, health facilities in the form of posyandu, providing clean water in the form of providing tank profiles in each citizen's house, in the form of Direct Cash Assistance, Making trenches/waterways and water irrigation. The use of Alokasi Dana Desa is used for the payment of honor of village heads and fafi village officials, bamuskam honor payments, RT / RW honor payments, honor payments of religious figures, honor payments of office guards, payment of posyandu cadres honor, and others related to honor payments or employee salaries. So, the total amount obtained is about 1 billion per year."



Picture 1 : church house of worship construction.

While the ADD is distributed quarterly until the fourth quarter. The use of Village Funds in Kampung Fafi is used to finance the implementation of The opinion of the informant above, basically has been clearly explained related to how the management of village funds allocation in Kampung Fafi Mariat District of Sorong Regency, where the informant stated that the management of village funds allocation received is used for deficiencies in the village such as village development infrastructure in addition to paying the honor of the village head and other officials in the village.

Then the next informant of the local population is Mr. Risad Rimadi as the Chairman of RT in Kampung Fafi, based on the results of research interviews with informants as follows:

"In my opinion, with the presence of this village fund in kampung we are very helpful for infrastructure development such as houses and other infrastructure. So, the willingness of the community here so that the village funds continue to roll to improve the standard of living of the people in this village, with the presence of this village fund that was not changed now has changed. Judging from the houses in this house are all sourced from village funds, so the community feels right about village funds. So, our hope is that village funds, otsus funds must continue to help the economy of underprivileged communities."



Picture 2 : Residential House Construction Process.

The opinion of the informant above, basically has been clearly explained related to how the community wants the aid fund to continue to roll out to help the economic standards of the underprivileged and alleviate the cost of village taxes.

Then the next informant of the local community is Elisa's sister who is a student, based on the results of research interviews with informants as follows:

"In my opinion, with the help of village funds, we can go to school here. Because we are where most farmers are unable to support education, so since the village fund assistance can all be fulfilled one by one. As well as the infrastructure of public facilities such as houses, bridge access and roads to get in and out by using vehicles, electricity meters, drill wells and reservoirs. We people are very grateful to the government for paying attention to the underprivileged people in the village with the help of village funds we can develop and prosper in the village"

The opinion of the informant above basically has been clearly explained related to how village fund assistance in the form of materials that are directly distributed to the community in each house to be used as well as possible such as daily meal costs and costs for education.



Picture 3 : School renovation

What are the factors that hinder the Management of Alokasi Dana Desa in Kampung Fafi Mariat District of Sorong Regency.

The above question was addressed to the informant, namely the village head and the residents of Kampung Fafi. Based on the results of the researcher's interview with

the informant, Mr. Toni Bosawer S.IP., the details of the interview are known as follows:

The opinion of the informant above, basically has been clearly explained related to the factors that hinder in the management of village funds allocation in Kampung Fafi Mariat District of Sorong Regency, where the informant stated that there is nothing inhibiting the management of village funds allocation but there is a sense of dissatisfaction with the community so that it becomes a commotion of the community in Kampung Fafi. But it has been paid all the parts to get a house by gradually-stage built.

Then the next informant of the local population is Mr. Saparius Sagisolo as the village head who has been elected and his wife, based on the results of the researcher's interview with the informant as follows:

"The obstacles we feel one of them is the limited electricity meter in houses, there are still houses that have not received electricity so we initiative ourselves to draw the electricity meter and install it into each house. The cable that we pulled to connect to the other people's houses is also still wrapped and messy so that we are prepared to tidy up so that there is no electricity. There are still many programs that have not been run so it is delayed continuing the withdrawal of electricity meters to the homes of residents who have not received electricity."



Picture 4 : the process of building a house and not having electricity.

The opinion of informants as residents about what are the factors that hinder in the allocation of village funds in Kampung Fafi Mariat District of Sorong Regency has not been maximal because the residents there are still limited in electricity

meters, so they themselves have to intervene to connect electricity to their homes and tidy up the cables that are still wrapped around the mess on the electricity poles.

Then the next informant of the local community is Mrs. Foni Major a civil servant who lives in Kampung Fafi, based on the results of research interviews with informants as follows:

"In my opinion, the lack of socialization to the people in this village even though I do not get aid funds but regarding the allocation of village funds I quite understand because the neighbors next to my house get assistance funds so I know enough about village funds. But the house next door was empty they were returning home, so no one lived. The public only knows they are here getting funding from the government and getting public facilities such as houses. So, the community only receives the house key and enters the new house from the help of village funds, besides that they do not know about the budget obtained by the village. Lack of transparency regarding village funding assistance to the local community."



Picture 5 : Irrigation and road construction.

Based on the results of interviews conducted by researchers to informants, that the inhibiting factor in the management of Alokasi Dana Desa in Kampung Fafi is the lack of socialization to the community in Kampung Fafi so that they do not understand what the Alokasi Dana Desa mechanism is like and home assistance also they are only given the key after that there is no further action. This is evidenced by the inability to implement Alokasi Dana Desa management activities in the creation of the Accountability Report

(LPJ) so that there is no report recording incoming and outgoing funds, so it must use third parties who are not from the Alokasi Dana Desa management team and are also not part of the village device. Low community participation and supervision by the community has not been effective and there is no direct supervision from BPD as a village institution tasked with overseeing the performance of the village government.

What is the solution that the Village Head did in Kampung Fafi in the Management of Alokasi Dana Desa in Kampung Fafi Mariat District of Sorong Regency.

The above question was addressed to one informant, namely the village head of Kampung Fafi Mariat District of Sorong Regency. Based on the results of the researcher's interview with the informant, Mr. Toni Bosawer S. IP, the details of the interview are known as follows:

"The solution from me, I gather the community both village officials, RT / RW, especially Bamuskam (village deliberation body) we are deliberating first about what program we will do in this current year with this existing fund. The results of the deliberations were given input to the technical companion and approximately this fund fits with how many house buildings can be built in this year whether it can be 2 or 3 houses or build bridges must be with community agreement. If we use our own thoughts that exist will be a storm in the village."



Picture 6 : construction of an old house into a new house.

The statement of the informant above, basically has been clearly explained related to the solution carried out by the

Village Head in Kampung Fafi in the Management of Alokasi Dana Desa in Kampung Fafi Mariat District of Sorong Regency, where the informant stated that everything that is lacking in the village must be negotiated first with any residents needed after all has been agreed together then the program can be run in stages such as infrastructure for the construction of houses, Bridges and others. In the development of the village, motivation is needed in the framework of village development by mobilizing the community to participate in the implementation of village development. As the village head must be able to move, encourage, and motivate the community to participate in every activity related to development that will not be able to be realized if there is no community involvement in it. As it is known that the village head has carried out his role as a development administrator, one of which is the provision of motivation to his community in the form of social motivation, physiology and motivation of giving encouragement in following activities in the village.

CONCLUSION

Based on the results of this study and discussions on the management of village funds allocation in Kampung Fafi Mariat District of Sorong Regency, conclusions can be drawn, among others, as follows:

- 1) Village funds prioritize their benefits to finance the development and empowerment of the community to improve the welfare of rural communities, quality of human life, and poverty reduction, as outlined in the Village Government Work Plan. Alokasi Dana Desa is funds sourced from the District Revenue and Expenditure Budget (APBD) which is allocated with the aim of equitable financial capability between villages to Dana Desa needs in the implementation of government and the implementation of government and community services. Add management will be good if the planning, implementation, and evaluation process is carried out honestly, transparently and responsibly.
- 2) In enhancing physical development in Kampung Fafi where in the process of managing village funds allocation there are

three stages, namely planning, implementation, and accountability. Based on the results of the research, the planning stage, judging from the implementation team of Alokasi Dana Desa management is still less effective, where in community participation musrenbang activities are still very low, due to the lack of transparency of information related to the implementation delivered by village devices to the community in Kampung Fafi. The implementation stage based on the results of research is less effective, where users of village funds allocation budget can be resolved properly but due to lack of transparency of information related to the implementation of activity planning by the village government to the community, so that the achievement of the goal of managing village funds allocation carried out in Kampung Fafi is still less effective. At the stage of accountability in the process of managing the allocation of village funds in physical development in Kampung Fafi is still less effective, where the preparation of the accountability report is not compiled by the village government and there is no evaluation of activities that should be done with the people of Kampung Fafi. This is because the process of each stage of management of village funds allocation is not in accordance with the principles of management and the purpose of Alokasi Dana Desa that prioritizes transparency of information to the community as an evaluation team of every development activity carried out.

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