

**MANAGEMENT OF VILLAGE FUND ALLOCATION MANAGEMENT
TO IMPROVE DEVELOPMENT OF KEMANTREN VILLAGE, BLORA
REGENCY, CENTRAL JAVA**

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ABSTRACT

The Village government in managing village funds Law Number 6 of 2014 concerning villages is a product of the reform era which became the initial form of village independence in government administration and in village financial management. To be able to formulate appropriate financial relationships, it is necessary to understand the authority that belongs to the Village Government. That is, the government budget given by the related Village Head is entirely for development facilities and village empowerment as one of the fair institutions in the form of governance. Based on the results of the study, it can be seen that the management of village fund allocations to improve village development is carried out in several stages, namely the planning, preparation, implementation, management, accountability and supervision stages can be said to have good governance. obstacle.

Keywords: *Village Fund Allocation Management, Kemantren Village Development*

A. PRELIMINARY

The village government is believed to be better able to see the priority needs of the community than the district government in a real wider scope of problems. For this reason, village development carried out must be in accordance with the problems faced, potentials, community aspirations and village development priorities that have been determined. The village has the right to regulate and

manage the interests of its citizens in all aspects, both in service (public good), regulation (public regulation), and community empowerment (empowerment). The role of the village government is indeed felt to be very necessary in various aspects of people's lives.

One form of government concern for villages is the existence of a special development budget that is included in the village income and expenditure budget (apbdesa) for village areas, namely in the form of village fund allocations (add) which are included in the village income transfer group. therefore, the village government has broader authority in the management of its area. sources of village income, apart from the allocation of village funds, also from village original income (pades), transfers, and other income. in which the transfer group can be distinguished based on the type, which consists of the allocation of village funds (ADD), village funds (DD), part of the results of district/city regional taxes and regional levies as well as provincial and district financial assistance. Before the existence of village funds, the allocation of village funds became very important in village development.

After the village government receives many kinds of development budgets, the village government should be getting better, but in reality this has not been accompanied by professional budget management capabilities.

B. LITERATURE REVIEW

a. Management

Nugroho (2003:119) suggests that management is a term used in management science. Etymologically the term management comes from the word manage (to manage) and usually refers to the process of managing or handle something to achieve a certain goal. So management is a management science that deals with the process of managing and handle something to realize certain goals to be achieved.

The term management comes from the verb to manage which means control.in Indonesian can be interpreted as controlling, handling or managing. In simple terms, management means a way of working (system) to manage an activity so that the effectiveness and efficiency of the results can be achieved as optimally as possible.

Management is the process of planning, organizing, leading and control in achieving the goals that have been set.² As for the definition management according to economists, including:

- a) According to Oey Liang Lee, management is the art and science of planning, organizing, compiling, directing and controlling human resources to achieve stated goals.
- b) According to James A.F. Soner, management is the process of planning, organizing and using other organizational resources in order to achieve organizational goals that have been set.
- c) According to George R. Terry, management is a typical process, which consists of actions, including: planning, organizing, mobilizing and controlling carried out to find and achieve the goals that have been set through the use of resources.

Meanwhile Terry (2009:9) argues that: Management is the same with management so that management is understood as a process discriminate against planning, organizing, mobilizing and controlling by utilizing both science and art in order to complete the goals that have been set previously.

According to Geroge R. Terry (2006: 342) explains that good management includes:

- a) Planning (Planning) is the selection of facts and effort relate facts to one another, then make predictions and forecasts about the situation and formulate actions for the future
- b) Organizing is defined as the activity of applying all activities that must be carried out between work groups and assigning certain powers and responsibilities
- c) Actuating is placing all members of the group to work consciously to achieve a goal
- d) Controlling is defined as the process of determining what is achieved, measuring and correcting implementation activities and if necessary taking corrective action

C. METHOD

Lincoln & Guba (1985) mentions that research with a qualitative approach is a human instrument, namely the researcher himself. To be able to become an instrument, researchers must have broad insight and strong theory. Qualitative research shows the extent to which the level of interpretation and the concepts obtained have an appropriate meaning between the researcher and the respondent. In other words, respondents and researchers have compatibility in describing an event, especially in interpreting the event.

Data analysis in research is an activity that is very important and requires accuracy and criticality from researchers. Data analysis in qualitative research is the process of systematically tracking and arranging interview transcripts, field notes, and other materials collected in order to increase understanding of these materials so that their findings can be interpreted to others (Bogdan and Biklen in Zuriah, 2006: 217).

D. EXPLANATION

In addition, the village is given the authority to carry out autonomy. His own village. From one village, it will receive financial transfers from the APBN and APBD called the Village Fund (DD) and the Allocation of Village Funds (ADD) to meet spending needs within the scope of these two powers. Village fund allocations (ADD) sourced from the Regency APBD are included in the Village APBDes therefore every Village must have a Village RAPD All activities funded by ADD are planned, implemented and evaluated openly by involving all elements of the community in the Village, where all activities must be accountable administrative, technical and legal.

The allocation of ADD for each village takes into account the permanent income needs of the Village Head and Village Apparatus, the number of Village residents, poverty rates, the size of the Village area and the geographical

difficulties of the Village. Where the targets are apparatus and village government operational expenditures, and community empowerment. The target of using ADD is submitted to the Village Government which refers to the results of village deliberations through a participatory planning process with the Community. The Blora Regency Government hopes that there will be an allocation of funds to the Village.

Based on this description, Kemantren Village, Kedung Tuban District, Blora Regency still needs effective guidance and supervision from the center, this is the Regency and the sub-district so that the Kemantren Village can manage its finances properly 113 of 2014 concerning Village Financial Management, that village finances are that village finances are managed based on the principle of transparency, participatory principles, and the principle of orderly budgetary discipline.

Principles are the values that animate Village Fund Allocation Management. This principle gives birth to the principles that form the basis and must be reflected in every Village Finance management action. Hopes and principles are useless if they are not realized in action. The Kemantren Village has used development funds to its full potential because the existence of development funds really helps the Kemantren village to improve village development for the welfare of the Kemantren village and directly felt by the community.

The allocation of village funds a year decreases 2x in May and October, so that in village development, priority is given to what is important first so that there is no misuse of village funds for the initial planning, it was clearly discussed, at the RT level then proceeded to the village meeting to carry out the proposals from the RT and then collect what priorities listed there, then after that these wara proposals were brought to the sub-district the *Musrenbang* (Development Plan Meeting).

The Kemantren Village has prepared a Village Fund Allocation (ADD) activity plan through deliberation conducted from the RT level involving the community and then village meetings and development planning are carried out so that they are in accordance with community expectations. Pay attention to the needs of the community because 70% of the village fund allocation is intended for community empowerment. Currently, the Village Fund Allocation (ADD) is the main source of village income, therefore ADD activity planning is the main ingredient in the preparation of the Village Budget which is discussed at the village level and agreed upon by the village government, BPD and the sub-district government will later serve as guidelines for development, community and service activities to rural communities for one year.

The budget for village income expenditures of the Kemantren Village, Kedungtuban District, Blora Regency, the largest source of income from ADD transfers is IDR 396.100.000. In principle, the use of ADD is divided into 2 (two) namely for the administration of village government 30% and for community empowerment 70%. The Village Fund Allocation (ADD) for the village government is used for village apparatus allowances, village government operations and the operation of the Village Consultative Body. Meanwhile, the Village Fund Allocation (ADD) for public facilities, strengthening the village

economy and electing village heads. The amount of funds for the development/maintenance of public infrastructure facilities, or strengthening the quality of institutions and strengthening the village economy is entirely left to the village meeting.

The village apparatus also handed over to the committee here an activity management team (TPK) was formed, then the activity management team (TPK) was formed, then the activity management team (TPK) required costs to purchase materials, then for the personnel the activity management team (TPK) submit to the treasurer, but before submitting to the treasurer still ask for approval from the village head, then a liquid treasurer is given to those people who work. For the management of village fund allocations, the Village Apparatus always invites the Village Development Agency (BPD), Village Community Empowerment Institutions (LPMD) and community leaders every 3 months to evaluate the implementation of the program. we also carry out deliberation every whatever we do, we always discuss it with all RT, RW, community leaders, youth leaders, youth leaders, we involve all of them so that later a decision was reached.

Before there was a Village Fund, the Kemantren village received funds from the district and some from the village itself so that in improving the village the Kemantren village was greatly helped after the village fund, funds that could improve village development in the Kemantren village. the development of village government education services is trying as much as possible to rehabilitate Early Childhood Education (PAUD) and Kindergarten (TK) buildings which are in slightly damaged condition, although for this year they have only been able to rehabilitate PAUD buildings, the village government has budgeted for the repair of kindergarten buildings in the following year the construction of infrastructure services, road construction has been carried out in the Kemantren village and hamlet tanduran so that only a few points remain which have not been carried out. The ministry of village government prioritizes roads because the main access is needed by the local community.

The Kemantren village government that always holds deliberations, proposals from RT and RW are accommodated first, then discussed and implemented. However, the ministry of village government prioritizes what is more important than the results of the deliberation because it is to improve development in the ministry of national education so that it matches the expectations of the community, if a proposal that has not been realized will be implemented next year. a decision was reached. before there was a Village Fund, the Kemantren village received funds from the district and some from the village itself so that in improving the village the Kemantren village was greatly helped after the village fund, funds that could improve village development in the Kemantren village. the development of village government education services is trying as much as possible to rehabilitate Early Childhood Education (PAUD) and Kindergarten (TK) buildings which are in slightly damaged condition, although for this year they have only been able to rehabilitate PAUD buildings, the village government has budgeted for the repair of kindergarten buildings in the following year the construction of infrastructure services, road construction has been carried out in the Kemantren village and hamlet tanduran so that only a few points remain

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From the explanation above, it shows that the principle of transparency, participatory principles, and the principle of orderly budgetary discipline have been implemented by the village government in managing the development budget.

E. CONCLUSION

Planning the allocation of village funds through *murasbengdes* so that the community can provide suggestions in planning the management of village fund allocations, so that the management of village fund allocations is in accordance with community expectations.

The accountability of the Village Fund implemented by the village government is in accordance with applicable laws and regulations. In addition, the Village Fund Allocation management process involves the community starting from the planning stage to supervision. Although the management of the Village Fund Allocation is good, the community's understanding of the village fund allocation policy is still low.

Accountability As the village government of Kedungtuban District, in the process of managing village funds starting from the planning stage in carrying out *murasbeng* activities, it should involve all levels of society and transparency of information.

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