

Cost Management in Allocating Village Funds for Infrastructure Development

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ABSTRACT--*The development of the infrastructure sector is the main target that the government wants to achieve through village funds to be implemented immediately with an urgent time, because good infrastructure will increase economic growth, the community is getting better, smooth and controlled. in getting maximum results, infrastructure development starts from the process of planning, implementation, supervision until the completion of infrastructure development requires systematic management. The purpose of this research is to find out the management of the cost of village infrastructure development towards village infrastructure development in the Banda Aceh City area. The method used in this research is descriptive of qualitative method, because the analysis cannot be in the form of numbers. Number of samples in this study as many as 18 villages were obtained with stratified random sampling method. The data required in this research are primary data that by conducting interviews, observations and documentation of the village head whereas for secondary data obtained through documentation and study of literature with the help of print media, internet and than notes from the field. The results obtained by the interview method then a conclusion was taken where the development planning process is carried out in accordance with Law Number 6 of 2014 on villages where village deliberations in determining the priority scale of village infrastructure development by utilizing village people as planners, supervision which is carried out self-managed by the villagers and the work is completed with planned costs and even experiencing excess funds. The constraints experienced occurred because some work could not be realized by the villagers causing silpa for the next year.*

Keywords—*management, allocating, village, infrastructure, development*

I. INTRODUCTION

Village funds are a source of revenue that comes from State Budget Revenue (APBN) which is allocated to villages in stages each year to finance needs in the context of implementing decentralization, the allocation aims to reduce the fiscal gap between the city and village governments. Village financial management is regulated based on Law Number 6 of 2014 in which village finance follows the pattern of regional (district / city / province) financial management consisting of expenditure and financing income contained in the APBDesa.

Provision of village fund allocation aims to improve the welfare and equitable rural development through the improvement of public services in the country, promoting the local economy, overcoming the gap between villages and to strengthen the community as a subject of development.

There are many problems that arise in the process of disbursement of village funds, where inadequate community resources in preparing accountability reports of village funds in the previous year or the previous

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stage make the disbursement of the next stage of village funds impossible. Increased people reports related to village fund management that are not transparent, markup, fictitious, not appropriate to the needs and budgeting system in development activities often become a problem that results in the village being unable to complete work in the current year. This can lead to a potential crisis of confidence in the village head. This research was conducted to explain the phenomena that occur in villagers clearly by collecting data in depth and in full to the problems that arise.

II. RESEARCH METHODS

In this study the authors used descriptive qualitative methods by using analysis that refers to data by using theory as supporting material in order to provide a clear picture of the problems in the field in understanding social life through the study of targeted places / locations. The selection of this method is done because the analyst cannot be in the form of numbers and the researcher further describes all phenomena clearly

2.1 Research Objects and Locations

This research was conducted in several villages in each sub-district within the Banda Aceh City area which referred to the IDM village classification with the lowest level of development and income of the largest village fund per village in accordance with the Banda Aceh Mayor Regulation number 73 of 2018 concerning the procedures for the distribution and determination details of village funds in 2019 budget year.

III. DATA COLLECTION

In this research the data collected is primary data and secondary data.

2.2.1 Primary Data

Primary data obtained through interviews and direct observations in the field. Data is taken directly by researchers without intermediaries by exploring original sources directly through respondents. The primary data in this study are several village heads in each sub-district within the Banda Aceh City area.

2.2.2 Secondary Data

Secondary data was obtained through documentation and study of literature with the help of print and internet media and field notes. This data is additional information and reinforcement of research data.

2.3 Data Collection

In this study the techniques used include:

2.3.1 Interview

The interview technique used is guided interviews, meaning that the questions posed are not fixed in the interview guidelines and can be deepened or developed according to the situation and field conditions. Interviews were conducted against several village heads in several districts in the city Banda Aceh City area.

2.3.2 Observation

In this study using non-participant observation that is the researcher only observes directly the state of the object but is not active and participates directly. Things to be observed is the process of implementing infrastructure development in several villages in sub-districts in the Banda Aceh City area.

2.3.3 documentation

Things were documented in this study was the time of the interview process and the development of infrastructure in some village in the district in the Banda Aceh City area.

IV. RESEARCH SAMPLES

The sampling method in this study uses probability sampling techniques where this technique provides equal opportunities for each member of the population to be chosen as a sample. The reason for using this technique so that all districts be represented, then the sample is taken from each district by the same proportion. The Banda Aceh City area has 90 villages divided into 9 subdistricts, of which 90 villages indicate the total population in Banda Aceh City, of the population is taken 20% resulting in a 18 village which is then referred to as sample.

Table 2.1: Determination Number of Samples

No.	Districts	Total Villages (population)	Persentase	Sample (rounding)
1	Baiturrahman	10	20%	2
2	Kuta Alam	11	20%	2
3	Meuraxa	16	20%	3
4	Syiah Kuala	10	20%	2
5	Lueng Bata	9	20%	2
6	Kutaraja	6	20%	1
7	Banda Raya	10	20%	2
8	Jaya Baru	9	20%	2
9	Ulee Kareng	9	20%	2
Total				18

From the above table shows the highest number of samples is in Meuraxa district with 3 samples while for Kutaraja district has the smallest sample size is as much as 1 sample.

V. RESEARCH INSTRUMENTS

The instruments needed are open / unstructured observation guidelines, open / unstructured interviews, document formats, stationery, recording devices and cameras.

VI. DATA VALIDATION

Researchers use triangulation in data validity checking techniques which compares the observed data with the results of interviews, comparing the state of the perspective of someone with different opinions and views of others and comparing the results of interviews with other sources examination. The type of triangulation used is:

2.6.1 Source Triangulation

Information test by collecting data through different people in different populations so that the findings obtained may show evidence of cross-data determination, reducing the impact of potential deviations that could occur in a research.

2.6.2 Method Triangulation

To data obtain on how the cost management in the preparation of the budget plan in infrastructure development in 18 village in the district in the Banda Aceh City Area.

VII. DATA ANALYSIS

Data analysis technique used in this study is a qualitative analysis proposed by Miles and Hubberman. The steps are as follows:

2.7.1 Data Collection

Data obtained from interviews, observation and documentation subsequently recorded in the notes field. This note is included in the descriptive aspect, which is natural data that contains what is seen, heard, felt and experienced by the researcher without any opinion and interpretation of the phenomenon encountered.

2.7.2 Data Reduction

Data reduction is a selection process, simplification and abstraction with selecting and preparing a summary or short description, classified into patterns by making the transcripts, research to confirm, shorten and make the focus so that it can be deduced.

2.7.3 Data Display

Make a set of information is arranged so as to provide the possibility of drawing conclusions and taking action. In order for data presentation does not stray from the subject-matter of the data presented in tabular form / graphic / chart as a guide container information about the phenomenon of what is happening.

2.7.4 Conclusion

This is the final step in data analysis is done to see data reduction still refers to the formulation of the problem with the goal to be achieved. The compiled data is compared between one and another to draw conclusions as an answer to the existing problems.

VIII. RESULTS AND DISCUSSION

3.1 Regional Geographical and Demographic Conditions

Geographically Banda Aceh City is located between coordinates 05016 '15 "-05036" 16 "North Latitude and 95022 '35" East Longitude. While administratively, the Banda Aceh City area is the capital of the Aceh Province. The Banda Aceh City in the north is bordered by the Strait of Malacca, in the eastern part Aceh Besar Regency, in the southern part Aceh Besar Regency and in the western Indian Ocean. Banda Aceh City has an area based on geographical data and information covering $\pm 6,137$ Km², which covers 9 (nine) districts and 90 (ninety) villages.

Table 3.1: Total Population of Banda Aceh City in 2019

No	District	Area Total (Km ²)	Population Total (life)
1	Baiuturrahman	455	33.002
2	Kuta Alam	1.005	43.145
3	Meuraxa	726	23.972
4	Syiah Kuala	1.424	32.646
5	Lueng Bata	534	24.629
6	Kuta Raja	521	14.239
7	Banda Raya	479	25.379
8	Jaya Baru	378	25.995
9	Ulee Kareng	615	26.554
Total		6.137	249.561

Sumber : www.bandaacehkota.go.id

Based on table 3.1, a large area is Syiah Kuala District with an area of 1,424 Km² while a large area is the new Jaya District with an area of 378 Km². The total population of the most populous district of Kuta Alam, located in the center of Banda Aceh by the number of 43,145 inhabitants and the number of residents in the district of Kuta Raja with the number 14,239.

In each district the number of villages is not the same. Each of the districts has the potential of natural resources and human resources are different although the difference is relatively small, so that the utilization of the existing resources to support growth relatively similar development in each subdistrict.

Details of the village fund for each village in Banda Aceh districts in the city are allocated evenly and equitably based on the basic allocation, the allocation of affirmation and allocation formula. Village funds received, by Meuraxa has the largest number with a total budget of Rp. 12,342,973,909 while the fewest amount of funds received by the village district of Kuta Raja with a total budget of Rp. 5,186,864,939. The following is the amount of funds received by the village every district in the city of Banda Aceh.

Table 3.2: Total of Banda Aceh City Village Funds in 2019

No	District	Total Village Funds (Rp)
1	Baiuturrahman	8.424.036.559
2	Kuta Alam	9.147.545.462
3	Meuraxa	12.342.973.909
4	Syiah Kuala	8.473.404.700
5	Lueng Bata	7.492.584.165
6	Kuta Raja	5.186.864.939
7	Banda Raya	8.117.983.986
8	Jaya Baru	7.158.563.603
9	Ulee Kareng	7.848.375.677
Total		74.192.333.000

Sumber : Regulation of Banda Aceh Mayor number 73 in 2019

3.2 Sample

The sample taken will be adjusted to the IDM village classification with the lowest level of development and the largest village fund ceiling income in each district in accordance with the Banda Aceh Mayor Regulation number 73 of 2019.

Tabel 3.3: Research Sample

No	District	Village	Klasifikasi Desa IDM	Jumlah Dana Desa (Rp)
1	Baiturrahman	Ateuk Jawo	Berkembang	829.672.801
		Neusu Jaya	Sangat Tertinggal	759.575.898
2	Kuta Alam	Lambaro Skep	Berkembang	901.288.682
		Beurawe	Maju	952.005.419
3	Meuraxa	Gampong Blang	Berkembang	765.043.733
		Lampaseh Aceh	Maju	868.848.379
		Blang Oi	Maju	807.909.256
4	Syiah Kuala	Alue Naga	Berkembang	984.910.447
		Tibang	Berkembang	912.749.271
5	Lueng Bata	Panteriek	Berkembang	847.141.370
		Lamdom	Berkembang	841.719.301
6	Kutaraja	Gampong Pande	Berkembang	859.400.813
7	Banda Raya	Peunyerat	Berkembang	880.289.985
		Lhong Cut	Berkembang	876.134.286
8	Jaya Baru	Lamteumen Timur	Berkembang	836.807.053
		Emperom	Berkembang	799.299.912

9	Ulee Kareng	Ceurih	Berkembang	1.107.392.737
		Ilie	Berkembang	961.400.920

3.3 Characteristics Respondents

In table 4.3 below, it can be seen that the majority of village heads used as respondents in this study have the following characteristics: all male sex, age 40 years old, last high school education, and served as village head between 2-5 years.

Table 3.4: Characteristics of Respondents

Characteristics		Total (person)	Persentase (%)
Gender	Man	18	100
	Woman	0	0
	Total	18	100
Age of Respondent	≤ 30 Year	0	0
	30 - 40 Year	14	77,8
	≥ 40 Year	4	22,2
	Total	18	100
Last Education	Senior High School	15	83,3
	Diploma 1/2/3	2	11,1
	Bachelor S1/S2/S3	1	5,6
	Total	18	100
Long Positions	≤ 2 Year	8	44,4
	2 – 5 Year	10	55,6
	≥ 5 Year	0	0
	Jumlah	18	100

3.4 Research Result

Based on the research that has been done in some villages in the district in the city of Banda Aceh, through interviews with the head of the village as a single respondent, it can be a result of research on cost management in the village fund allocation for infrastructure development are presented in the following table:

Table 3.5: Results of Respondent Interviews

N o.	Question	Answers
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1	Are village funds received by the village every year increase?	All respondents gave answers with the same intention: "yes, every year has increased"
2	Are there any meetings in the infrastructure development plan in the village?	All respondents gave answers with the same intention: "Yes, a village meeting is always held"
3	What is the way for the village to scale priorities in infrastructure development?	All respondents gave answers with the same intention: "The selection of infrastructure development priorities is in accordance with the results of the village consultations proposed by each hamlet head according to the needs of the hamlet residents"
4	Whether in performing an existing infrastructure to do the planning?	All respondents gave answers with the same intention: "Yes, planning is always done after the village meeting is held ""
5	Who makes the budget plan in infrastructure development?	All respondents gave answers with the same intention: "the budget plan is made by the villagers"
6	Who carries out infrastructure development? villagers or third party?	All respondents gave answers with the same intention: "We follow the rules, so the implementation of development is self-managed and is carried out by the villagers"
7	Is the infrastructure development made by the village completed at the planned cost?	The answers given by respondents with the same intention are grouped into two categories: 1. Some respondents give answers: "So far, according to the budgeted costs, even the remaining budget" 2. Some respondents give answers: "There are some jobs that can not be accomplished in accordance with what has been planned"
8	Does the village experience obstacles in carrying out infrastructure development?	The answers given by respondents with the same intention are grouped into two categories: 1. Some respondents give answers: "Until now there were no significant obstacles" 2. Some respondents give answers: "There are jobs that can not be realized by

		the people of the village so that the job can not be done and be Silpa for next year”
9	Are there supervision of the implementation of infrastructure development?	All respondents gave answers with the same intention: “Supervision is always carried out by the head of the village and the head of development”
10	What is the cause of the delay in disbursement of village funds?	All respondents gave answers with the same intention: “The delay in disbursement of village funds was caused by the incomplete report on the accountability of village funds in the previous stage”

IX. CONCLUSIONS

Based on the results of interviews, observations and documentation that has been done, conclusions can be drawn are as follows:

1. Observations indicate that the implementation of transparency has been carried out by exposing the budget received by the village to a large bulletin board placed at the village office and public places in the village. While the activities of implementing village infrastructure development are in the process of being implemented by the villagers.

2. From results of interviews conducted, then a conclusion was drawn that the development planning process was carried out in accordance with Law number 6 of 2014 on villages. Village meetings always carried out in determining the priority scale of infrastructure development in the village by utilizing the resources of villagers in the budget planning system development costs as well as supervision of the implementation is done in self-managed by villagers. The infrastructure construction work in the village was carried out in accordance with the cost that has been planned even have excess funds that will be Silpa for next year. While to constraints experienced namely the inability of people to realize the work due to problems arising in the social life of the villagers.

3. The documentation presented was when the researcher was in the process of interviewing several village heads.



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