The Models of Village Fund’s Management at Wukirsari, Imogiri, Bantul, Yogyakarta

Ahmad Lukman Nugraha & Septrida Kurniawati
Universitas Darussalam Gontor
Jl. Sanan No.KM 6, Dusun I, Demangan, Siman, Kabupaten Ponorogo, Jawa Timur 63471
Email: ahmad.lukman.n90@gmail.com

Abstract

The paper aims: first, to investigate the management of village fund in Wukirsari village and second, to analyze the influence of village fund towards the achievement of welfare of society in this village based on Mashlahah concept. The method used mixed method with Concurrent Triangulation model by combining equally between qualitative and quantitative method. The collecting data uses interview and questionnaire. the conclusion are; first, the management of village fund is established on annually program of development, while the implementation is managed by a teamwork of village development consists of government and society. All of development activities are completely controlled by the Head of Village and the Monitoring team. Second, the analysis shown that village fund has a positive influence toward welfare. The result of t test that analyzed by simple regression analysis concluded the value of village fund coefficient is 10,739 and t table is 1,661. It shows that \( t_{\text{arithmetic}} > t_{\text{table}} \) (10,739 > 1,661). Coefficient determination value shows the result of adjusted R Square is 0.538 means that village fund variable (X) has 53,8% significance influence towards Mashlahah of society.

Keywords: Village fund, Welfare of society, Mashlahah concept.

INTRODUCTION

Poverty is a basic problem of macroeconomy, particularly in the developing country. It is noted that the number of poor population in Indonesia on March 2016 reached 17, 67 million for rural and 10, 34 million for urban areas (Badan Pusat Statistik, 2016). Because of that problem, state government always do
some efforts to reduce the poverty by increasing the economic growth through supplying some funds for funding the economic development of village in order to achieve the welfare of society.

Hornby (2015: 504) defined welfare means as the health, happiness and pleasure from some population or individu. In the framework of Islamic Economics, the real welfare of society would be achieved if the basic mashlahah of human life which consists of two aspects of spiritual and material is fulfilled. Those five aspects are preservation of religion, physical-self, intellect, family and wealth (P3EI, 2014). Therefore Mashlahah becomes tool that needed to measure the welfare of society and for a good viability, while it is become the main goals in economic development of the nation. (Muhibuddin, 2016).

Village fund are funds sourced from 10% State General Revenue and Expenditure Budget (APBN) allocated to the villages used for financing the governmental activities, village development, civil society development and community empowerment (BPKP, 2015). This program is established since 2015 which allocated for economic development through funding the development of infrastructure and village facilities physically. (Peraturan Menteri Desa, 2016).

Good management of village fund could build the economic growth rapidly and achieve the welfare of society. The systematic management is not only done by the village government, but also it needs the accompaniment from state government/ regency and the participation from society. In this case, the village government needs to form a teamwork to manage the implementation of this program.

Wukirsari is a village situated in Bantul regency, Yogyakarta which becomes as one of the village that received the village fund donation since it began at 2015, and becomes the best village in the absorption of Village Funds” (Republika, 2016) The economic growth in this village increases rapidly because of its potency that owned and the good management of village fund implementation.

This research purposed; firstly to know the management of village fund donation which is done in Wukirsari village. Secondly to analyze the influence of its implementation towards the achievement of welfare of society according to mashlahah concept.

RESEARCH METHODS

The researcher uses mixed method with Concurrent Triangulation Model approach. Sugiyono (2016) said It was combining the qualitative research method and quantitative research method with mixing both methods in a balanced (50% qualitative and 50% quantitative). Qualitative approach in this research method is used to know about the management of village funds in Wukirsari village. While the quantitative method is used to examine the influence of village fund to the welfare of society, while village fund stated as the independent variable (X) and Welfare of society stated as dependent variable (Y) of the research. The object in this research is Wukirsari village. While the informants of interview about the management of village fund are the financy of village and the chief of division of welfare in Wukirsari village, and the respondents are come from the society of this village which the sample is chosen by Cluster sampling technique.

RESULTS AND ANALISIS

The Management of Village Fund in Wukrisari Village

Based on the focus of this research, here are the results of research which done through direct interview with some determined informants/sources, those are the treasurer of Wukirsari village and ka.sie. kesejahteraan masyarakat in Wukirsari village government.

Planning

The basic step of management is planning. Stoner and Wankel (1993) defined that strategic planning is the process of arranging the purpose of organization, determination of policy and program that is needed to achieve some goals, and the decision of methods to certify that the policy and strategic program implementable appropriated with the capability and developed condition. (Abu Sinn, 2012: 79).

Village development program is established in RPJMDes which arranged
annually. This program is arranged by 3 administration divisions of village government, those are the division of welfare (Ka. Sie. Kesejahteraan), the division of village administration (Ka. Sie. Pemerintahan), and the division of community service (Ka. Sie. Pelayanan). While village fund program is arranged in RPJMDesa which made by the division of welfare (Ka. Sie. Kesejahteraan) of Village Government. This section is arranging the development program which would be funded by village fund before it is being discussed with some of community and TPK (Tim Pelaksana Kegiatan) in further deliberation. (Transcript of Interview, 2017)

Soon after RPJMDesa have been settled and accepted with the head of village, the financy submit them to the local government as the submission requirements of village fund donation stage I on the first semester. While the submission requirements of village fund donation stage II is the realization report of village development process which funded from village fund donation on early semester. (Transcript of Interview, 2017).

When the local government accepts the submission requirement from village government, the financial department of local government will transfer 60% of village fund donation to the village account for funding the development program of village. The development program which sourced by village fund is more prioritized for physically development of infrastructure for village society in every hamlets smoothly. (Transcript of Interview, 2017).

**Organizing**

The manager of village fund donation is done by the team of village fund, which consists of: The responsible of Operational Activities (Penanggungjawab Operasional Kegiatan/PJOK) is the Chief of Village, The responsible of Village Development program or as the responsible of village fund Program Administration (Penanggungjawab Administrasi Kegiatan/PJAK) is the division of Welfare (Ka. Sie. Kesejahteraan), Financial department as the chief of financial administration, The team of management activities (Tim Pelaksana Kegiatan/TPK) as the organizer of actualization program of development in the village and hamlets, Development Committee as the counterpart staff of actualization program (Transcript of Interview, 2017).

The personnel of village fund organizer above who manage the realization of village development program which sourced from village fund.

*The Structure of Village Fund Manager*

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Head of Village (PJOK)

Division of Welfare (PJAK)  Financy of the Village

The Team of Management Activities (TPK/Tim Pelaksana Kegiatan)

Development Committee (LPMD, RT, RW, and other related institution)
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Source: Interview Transcript of Village Fund. Processed
The figure above described about the managers of village fund. Each division has their own duties in managing village fund (Transcript of Interview, 2017). These are the duties of each division of village fund management:

**The head of Village:** as the guidance of all village development activities, and accepts the realization report of village development program, and as activities supervisor

**Division of Welfare (Ka. Sie. Kesejahteraan):** as the general manager of village fund program, establishing the budget of village fund, fixing the development program, cashing down the Fund, expending the tools that needed in the program to related institution, making a report of program realization, and reporting the financial audit report to the financy of village

**Financy of village:** as the general manager of financial relation, accepting and checking the financial audit of realization program, submitting the submission requirements to local government, and submitting the financial audit of realization to local government

**The Team of Management Activities (TPK/Tim Pelaksana Kegiatan):** the manager of village development implementation in village and hamlets, submitting the budget tools, accepting the development tools, making a report of realization program and financial audit, and doing an action of village development program

**Development Committe:** helping the actualization and implementation of village development in each hamlets, as the supervisor of village development implementation

This team of village fund management is created to organize the village fund program in order to achieve the goal of development properly. Based on the government regulation of village fund priority usage, the development is only concern at infrastructure development and society empowerment. But by purposely in Wukirsari village, the priority usage of village fund is only concern in infrastructure development. The government manages in such a manner because for the development is spent much funding. Therefore village fund is almost allocated entirely for development program. While village is also had some other kinds of donation for funding the society empowerment such as the allocation of village fund (ADD) which is the budget of ADD is cashed down monthly. (Transcript of Interview, 2017)

**Actuating**

The management of village fund is done totally by the team of village fund consist of the division of welfare in the village government (Ka. Sie. Kesejahteraan), accompanied by the The Team of Management Activities (TPK/Tim Pelaksana Kegiatan) and development committee in its actualization and implementation with the defined mechanism. (Transcript of Interview, 2017).

While the mechanism of village fund management is properly done through: Cashing down the donation fund with PJAK of village fund, Expending of tools for village development to the related institutions, Allocating the tools for village development to the teamwork, Doing the development project in each hamlets with the society and related institutions led by TPK, Reporting the realization of village fund development by TPK and the teamworks (Transcript of Interview, 2017)

**Controlling**

Management of village fund program is done under the supervising of some governmental parties. Based on the government regulation of village development program, the main supervisor of village fund management is the Head of Village which accompanied by the monitoring team that comes from local government to supervise the process of village development in each village. The other supervisor also comes from Village Centralization Board (Badan Pemusatan Desa/BPD). The Head of Village, BPD and monitoring team commissioned as the supervisor of the development process (Transcript of Interview, 2017). Controlling of village fund is done since the beginning of establishing village development program to making the report of realization and financial audit.

**The Influence of Village Fund towards the Achievement of Welfare of Society**

After doing the validity and reliability test, the researcher results 35 valid and reliable
research instruments to analyze the influence of village fund toward welfare of society according to mashlahah concept. Here, the instrument are consists of two variables in both village fund as independent (X) and welfare of society as dependent variable (Y).

The calculation of the analysis is using SPSS for window 16.0, and shows the results:

**Simple Regression Analysis**

Regression analysis is used to examine the influence between independent variable and dependent variable. (Sujarweni, 2015) The result of Simple Regression analysis is shown in the table below:

Based on the table above, it results the equation of simple regression analysis as follows:

\[ Y = a + bx \]

\[ Y = 15.108 + 1946x \]

Explanation:

- Constanta is 15.108 with positive value; means that if village fund (X) is 0, then the value of welfare of society based on Mashlahah (Y') is 15.108

<table>
<thead>
<tr>
<th>VARIABLE</th>
<th>DEFINITION OF VARIABLE</th>
<th>INDICATOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Village fund Implementation (X)</td>
<td>The distribution of Village fund in order to development – process</td>
<td>Village Development</td>
</tr>
<tr>
<td>Welfare of Society (Y)</td>
<td>To promote the welfare of the people based on Mashlahah concept, which lies in preventing their religion (diin), their physical-self (nafs), their intellect ('aql), their -family (nasl), and their wealth (maal).</td>
<td>Society Empowerment</td>
</tr>
</tbody>
</table>

**Table 1. Research Framework; The Latticework/ Matric of Research Instrument Development And Variable Definition**

**Table 2. Simple Regression Analysis Result**

<table>
<thead>
<tr>
<th>Variables Entered/Removeda</th>
<th>Model</th>
<th>Variables Entered</th>
<th>Variables Removed</th>
<th>Method</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>Dana Desa</td>
<td></td>
<td>Enter</td>
</tr>
</tbody>
</table>

- a. All requested variables entered.
- b. Dependent Variable: Mashlahah

**ANOVAb**

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Regression</td>
<td>5133.012</td>
<td>1</td>
<td>5133.012</td>
<td>115.324</td>
</tr>
<tr>
<td></td>
<td>Residual</td>
<td>4317.432</td>
<td>97</td>
<td>44.510</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>9450.444</td>
<td>98</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- a. Predictors: (Constant), Dana Desa
- b. Dependent Variable: Mashlahah

**Coefficients**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>15.108</td>
<td>6.491</td>
<td>2.327</td>
</tr>
<tr>
<td></td>
<td>Dana Desa</td>
<td>1.946</td>
<td>.181</td>
<td>10.739</td>
</tr>
</tbody>
</table>

- a. Dependent Variable: Mashlahah

Source. The summary of literature review and theoretical framework.

Source. Output result of SPSS for window 16.0
The value of coefficient regression of village fund variable (X) is 1946; means that if village fund increases 1 level, then the volume of welfare of society based on Mashlahah (Y’) would increase 1946. Thus, Mashlahah of society will be increased if village fund is increased or managed properly.

Coefficient valuable positive means a relationship that occurred between Dana Desa and welfare of society based on Mashlahah is a positive relationship.

T Test
This test is used to know the significant influence of independent variable (X) towards dependent variable (Y). Significant means that the influence that occurred to the sample is usable for total population (generalizability). Based on the output above described the result of t value is 10.739 with the significance level 5%.

- **The Research hypothesis:**
  Ho : There is no influence between village fund and welfare of society based on Mashlahah
  Ha : There is an influence between village fund and welfare of society based on Mashlahah

- **Manners:**
  If Sig > 0.05 then Ho accepted
  If Sig < 0.05 then Ho rejected
  And or,
  If –t table < t arithmetic < t table then Ho accepted
  If t arithmetic < -t table and t arithmetic > t table then Ho rejected

- **The results of interpretation:**
  - From the research above explained that sig is 0.000 which means < 0.05; then Ho is rejected
  - Based on t table with Degree of Freedom (df) = 97 by the significance level = 0.5 or 5% resulted that t table is 1.661 and t arithmetic is 10.739, then shown that t arithmetic > t table (10.739 > 1.661; means that Ho is rejected.

From both interpretations, concluded that Ho is rejected, which means village fund is has a significance influence toward Mashlahah. Coefficient Determination Analysis

<table>
<thead>
<tr>
<th>Table 3. Result of Coefficient Determination (R²)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model Summary</td>
</tr>
<tr>
<td>Model</td>
</tr>
<tr>
<td>1</td>
</tr>
<tr>
<td>a. Predictors: (Constant), Dana Desa</td>
</tr>
</tbody>
</table>

Source. Output result of SPSS for windows 16.0

Coefficient determination (R²) is the rate of variation that can be described by village fund variable (X) towards Mashlahah variable (Y). If the value of R² is progressively close to 1 value, it means that village fund variable (X) towards Mashlahah is gaining greater and vice versa.

Based on the analysis above resulted that Coefficient Determination (R²) is 0.538 which means that the variation of village fund towards Welfare of Society according to Mashlahah concept is about 53.8%.

CONCLUSION
The researchers concludes the management of village fund in Wukirsari Village and its influence toward welfare of society according to Mashlahah concept:

Village fund implementation program in this village run through systematical management based on good management theory includes planning, organizing, actuating, and controlling.

Planning steps are done through arranging the annually program of village development and establishing the priority of development according to the necessities of society. Management village fund is under the responsibility of head of village and for the organizer of its implementation is led by ka. sie. Kesejahteraan masyarakat accompanied by Tim Pelaksana Kegiatan (TPK) and the committee of development from the society. This fund is used to actualize public facilities physically based on its priority which is explained on the government regulation. Its facilities are consist of health facility, worship facility, educational facilities, economy and business facility, and so on. To achieve the goal of development, village fund management also controlled and supervised by the governmental parties in order to keep monitoring its implementation in the village.
Based on the result of t test that analyzed by simple regression analysis concluded that the value of village fund coefficient is 10,739 and t table is 1,661. It shows that $t_{\text{arithmetic}} > t_{\text{table}}$ (10,739 > 1,661) which means $H_i$ that expresses village fund has an influence toward welfare of society according to mashlahah is accepted. Based on coefficient determination value also shows the result of adjusted R Square is 0.538 means that this model explains the influence of village fund toward welfare of society according to mashlahah around 53.8% while 46.2% are explained from another variable. Where the increase of village fund would increase the achievement of Mashlahah. It means that village fund has much significance role to increase the welfare of society through the good management and proper goal achievement. If the village fund management is done properly it would soon increase the rural economic growth which soon after would push to the increase of economic growth of state.

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