


Village Fund Management and Determinants of Socio-Economic Welfare Level of Village Communities in Pringgabaya District - East Lombok

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Article Info	ABSTRACT
Keywords: Transparency Accountability Welfare	This study is intended to test the effect of village fund management through the variables of Transparency and Accountability partially and simultaneously on the level of Community Welfare in Pringgabaya District. This study is a quantitative study. The sample in this study was obtained using a purposive sampling method with a total of 100 respondents with different educational backgrounds, jobs and positions. The data used in the study are primary data in the form of questionnaires filled out directly by the respondents. The analysis method used is multiple regression analysis with the SPSS application tool. The results of this study indicate that the Transparency variable in village fund management has a positive effect on community welfare, and the Accountability variable in village fund management has a positive and significant effect on community welfare.
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INTRODUCTION

In general, a village is an area inhabited by a number of residents who know each other based on kinship and/or political, social, economic, and security relationships. According to Maulana (2013), a village is a geographical manifestation of physiological, socio-economic, political and cultural elements in which there are reciprocal relationships and influences with other areas. The existence of a village is legally recognized in Law no. 32 of 2004 concerning Regional Government and is strengthened by Law of the Republic of Indonesia Number 6 of 2014 concerning Villages.

Village autonomy is a condition where village regulation is carried out by the community through its institutions, not just by the village government (Aziz, 2016). Village autonomy also means community capabilities. Village autonomy is a new hope for the government and villagers to build their villages according to the needs and aspirations of the community. For most village government officials, autonomy is a new opportunity that can open up space for creativity for village officials.

Villages, which are the smallest government and are under the sub-district, have certain authorities to manage and regulate their citizens or communities (Hasibuan & Sinaga, 2015). Village development is currently a national development priority because it is closely related to efforts to build Indonesia from the periphery by strengthening village areas within the framework of the Unitary State of the Republic of Indonesia (NKRI). Economic

development is an important part of national development with the ultimate goal of improving the welfare and prosperity of the community (Ministry of Finance, 2017).

Village is the smallest form of government in the government or administrative division of the region under the sub-district led by the Village Head. The area of the village is usually not too large and is also used as a place of residence and also a place to fulfill the needs of life where most of the people's livelihoods depend on agriculture (Rahardjo, 2010:28).

Based on Law Number 32 of 2004 concerning government, regions are given the broadest possible autonomy to manage all government administration outside the authority of the central government to make regional policies related to improving services and empowering the community, as well as real and responsible autonomy. Real here means carrying out affairs that are the authority given to a region, while responsible is the implementation of autonomy must be in line with the objectives of the grantor of autonomy to advance the region and improve welfare.

As a form of support for the implementation of village duties and functions in the implementation of government and village development in all its aspects according to the authority stated in Law Number 6 of 2014, the government is given the authority to allocate Village Funds. The Village Fund is budgeted annually in the APBN which is given to each village as one of the sources of village income.

Village Fund is a fund sourced from the State Revenue and Expenditure Budget allocated for villages which is transferred through the Regency/City Regional Revenue and Expenditure Budget and used to finance the implementation of government, implementation of development, community development, and community empowerment (Permendagri No. 113 of 2014 article 1 paragraph 9).

The National Family Planning Coordinating Agency states that welfare is a condition or state of life that meets the requirements of a decent life, namely meeting basic needs, namely clothing, food, shelter, eating 3 times a day, and having different clothes such as clothes for work, clothes for traveling and everyday clothes at home (Suharto, 2005). Based on the above understanding, it can be concluded that welfare is basically an effort to fight for the dignity of humanity that places humans in an honorable manner as God's most noble creatures. Adequate food, clothing, shelter, health, security, brotherhood and so on are early indicators of achieving welfare in a broad sense. Welfare covers all areas of human life. Starting from the economic, social, cultural, environmental, educational and other fields, but in this study the focus is on the socio-economic field which is related to the ease of the community in carrying out socio-economic activities such as interacting with fellow citizens.

Village Funds are intended as a stimulant in the form of assistance or stimulant funds for financing and encouraging village government programs supported by community participation in mutual cooperation independently in carrying out government activities and community empowerment (Sulumin, 2015). This village fund is a manifestation of the fulfillment of the village's right to exercise its autonomy so that it grows and develops following the growth of the village in order to support the welfare of its people. This article is expected to be useful for village development and increase understanding regarding the

use of village funds in realizing programs that have been designed by village officials to improve community welfare. The government prioritizes rural area development policies intended for economic equality as a form of state presence in development processes. This policy is intended to spur economic growth and reduce poverty levels and in turn is expected to improve community welfare.

METHODS

This research is a type of verification research that aims to examine economic theories related to the object of research by compiling relationships between variables based on the formulation of the hypothesis. Thus, this research will conduct hypothesis testing, namely analyzing the relationship between one variable (dependent variable) with a number of other variables (independent variables).

The unit of analysis in this study is a village in the Pringgabaya District, East Lombok Regency, West Nusa Tenggara Province, considering that all villages receive and have utilized village funds for development activities.

The population in this study is all villages in the Pringgaggabaya District, totaling 12 villages. Furthermore, three villages will be determined as samples by Purposive Sampling, using certain criteria.

Data collection method data collection techniques are the most strategic step in research, because the main purpose of the research is to obtain data, Sugiyono (2011:224). Data collection in this study used documentation methods, interview methods and questionnaires directly in selected sample villages.

The data analysis that will be used by the researcher is the quantitative analysis method by collecting, processing and interpreting the data obtained in order to provide correct and complete information to solve the problems faced. In testing the quality of the data, the researcher used the Validity Test and Reliability Test. Furthermore, to conduct data analysis in this study, the researcher used the Multiple Regression Test. The regression analysis method is used to test the relationship and influence of the Village Fund management variables reflected through the transparency and accountability variables on the dependent variable of community welfare. The regression equation tested is the multiple regression model as follows:

$$Y = \alpha + \beta_1 TPDD + \beta_2 APDD + e$$

Where:

Y = Community welfare

TPDD = Transparency of Village Fund Management

APDD = Accountability of Village Fund Management

α = Constant (Y value if $x=0$)

β = Regression coefficient

e = error

RESULTS AND DISCUSSION (Nunino, size 12, Center)

Multiple linear regression analysis is an analysis technique used to determine the effect of independent variables on dependent variables. The following are the results of multiple linear regression analysis:

Table 1 Multiple Linear Regression Test Results

Model	Unstandardized		Standardized		
	Coefficients		Beta	t	Sig
(constant)	B	Std. Error	Beta	t	Sig
	2,723	0,303		7,396	0,000
TPDD	0,187	0,078	0,204	2,389	0,019
APDD	0,419	0,094	0,469	4,528	0,045

Dependent Variable: KM

Source: Processed primary data,

The table above shows the results of multiple regression so that it can be formulated that the multiple linear regression equation is as follows:

$$KM = \alpha + \beta_1 TPDD + \beta_2 APDD + e$$

$$KM = 2.723 + 0.204 TPDD + 0.469 APDD$$

Based on the results of the regression equation estimation above, the regression coefficient shows a positive sign/direction. The Transparency Coefficient (TPDD) of 0.204 with a positive sign indicates a positive influence of Transparency in the management of village funds on Community Welfare (KM). The regression coefficient of the independent variable Accountability (APDD) is positive at 0.469 indicating a positive influence of the accountability variable on increasing Community Welfare (KM).

Based on the results of hypothesis testing in this study, it can be seen that transparency in village fund management with a coefficient value of B of 0.204 and a probability value of 0.019 can be interpreted that transparency in village fund management has a positive effect on community welfare in Pringgabaya District, so the hypothesis is accepted. This study provides results that the more transparent the management of village funds, the more community welfare will increase. The results of this study explain that the village government in the Pringgabaya District area has implemented transparency carried out by the village government such as being used to achieve a certain formality goal or on the basis of implementing applicable regulations. This can be proven by the answers of respondents who mostly answered strongly agree and agree, indicating that the community acknowledges that the transparency of village financial reports has been running transparently and this has an effect on community welfare.

Based on the results of hypothesis testing in this study, it can be seen that accountability in village fund management with a coefficient value of B of 0.469 and significant with a probability value of 0.450 can be interpreted that accountability in village fund management has a positive effect on community welfare in Pringgabaya District. The results of this study explain that the village government has carried out accountability as measured by the presentation of the Village Revenue and Expenditure Budget (APBDes)

accountability report which is published with a banner installed in front of the sub-district office, so that the community knows that the village government has prioritized public interests in determining village finances and the community gets reciprocal results from village financial management which are directly felt by the community. With the government's compliance in implementing accountability in village fund management, it can create a clean government that is free from corruption. This is evidenced by the answers of respondents who stated that they strongly agree and agree.

CONCLUSION

Based on the test results using multiple regression analysis as a tool to test the hypothesis, it can be concluded as follows: Based on the test results that have been carried out, the transparency variable in the management of village funds has a positive effect on community welfare. This is because the community is aware of the importance of transparency for community welfare so that the transparency carried out by the village government is used to achieve a certain formality goal or on the basis of implementing applicable regulations. The accountability variable for village fund management has an effect on community welfare. This shows that the village government has provided complete, accurate and accurate financial information and can be accounted for through the village revenue and expenditure budget realization report (APBDes). This can be shown by the existence of a form of accountability of the village government to the village community and the government above it in the form of a report on the realization of the village revenue and expenditure budget (APBDes).

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