The effect of village fund policy implementation on village financial management in improving the effectiveness of village development in Mahakam Ulu District

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Abstract

Village financial management must certainly be done with good and accountable management. Good policy implementation in it is influenced by a good management process to achieve something expected when policy implementation is already running. The purpose of this study is to determine the effect of Village Fund Policy Implementation on Village Financial Management in improving the Effectiveness of Village Development Programs in Mahakam Ulu District. This research was conducted using a census survey method of all Village Heads in Mahakam Ulu Regency as many as 50 people. The analysis method uses the Structural Equation Model with AMOS. The results showed that the implementation of Village Fund Policy and Village Financial Management had a direct and significant effect on the effectiveness of the Village Development Program. Then, the implementation of the Village Fund Policy has a direct and significant influence on Village Financial Management. Furthermore, the implementation of Village Fund Policy affects Village Financial Management in improving the Effectiveness of Village Development Programs in Mahakam Ulu District.

Key words: Village fund; village finance; development effectiveness

INTRODUCTION

Village financial management must certainly be done with good and accountable management because the funds that enter the Village are not small funds, but very large to be managed by a Village Government. With the Village Fund policy, the management dimension in the implementation of the Village Fund policy needs to be implemented properly because according to Nugroho (2014) public policy in which there is a design and planning process; implementation through various organizations and institutions; And to achieve optimal results, the implementation of public policies must be controlled. From the expert's presentation, it is clear that good policy implementation in it is influenced by a good management process to achieve something expected when policy implementation is already running. Furthermore, Ramdhani (2017) stated that policy implementation is the implementation or application of a policy through programs, activities, actions, or actions in a mechanism that is bound to a certain system.

Village Fund is a new policy for the Village itself, many people doubt the success of this policy because of the unpreparedness of the Village Government Apparatus itself, especially in financial management whose business process is almost the same as the Regional Government level. In fact, according to Edward III (in Nugroho, 2014) that the availability of supporting resources, especially capable Human Resources (HR) is a factor for the carry out of effective public policies. According to John (2015) in Fahri (2017) also argues that weak resources are one of the factors for ineffective and poorly targeted policy implementation which results in the implementation of development not running properly. Effectiveness basically shows a measure of the level of conformity between the results achieved and the expected results as previously determined (Iskandar, 2016) through village development planning documents. It can be understood that the main task of management is a effectiveness itself (Iskandar, 2016) so that the preparation of the Village Medium-Term Development Plan (RPJMDesa) and Village Government Work Plan (RKPDesa) will affect the effectiveness or absence of the Village development programBased on some of the descriptions above and using various previous researchers, the purpose of this study is to see the Characteristics of Migrants in Ujoh Bilang Village, Mahakam Ulu Regency through the characteristics of age, gender, marital status, level of education, income, type of employment and land ownership.

In implementing the village fund policy, Mahakam Ulu Regency prioritizes two areas, namely village development and village community empowerment. In 2016, Mahakam Ulu Regency received village funds from the State Budget (APBN) of Rp 35.9 billion for 50 villages spread across five sub-districts. The policy of using village funds has added around 150 units of facilities and infrastructure built.

Some of the utilization of village funds in 2016 was in Long Hurai Village, Long Bagun District, holding three sapras units, namely the concrete rebate hamlet road worth Rp 89.6 million, the concrete rebate road at another point worth Rp 145.5 million, and the procurement of generators plus electricity cable networks with a value of Rp 117.9 million. Batu Majang Village, Long Bagun District, added four sapras, namely Posyandu with wooden construction worth IDR 145 million, wooden construction kindergarten / PAUD building worth IDR 54.58 million, village culverts IDR 108.47 million, and one unit of clean water facilities worth IDR 357.9 million. Next, Long Connect Village, Long Hubung District succeeded in realizing three sapras, namely a four-wheeled bridge worth IDR 84.4 million, other buildings worth IDR 282.45 million, and a river boat mooring with a value of IDR 62.69 million. Furthermore, in Long Lunuk Baru Village, Long Pahangai District, three sapras, namely Posyandu worth Rp 120.68 million, axis road worth Rp 93.67 million, and environmental road worth Rp 96.97 million.

The implementation of village funds in Mahakam Ulu Regency can be said to be much better than five other districts in East Kalimantan besides North Penajam Paser. However, it does not mean that the implementation of the policy on the use of village funds in Mahakam Ulu Regency does not have problems, especially in village financial management.

In 2015, there was a use of village funds that was not in accordance with the stipulated allocation. For example, it is used for multiyear infrastructure, village offices, and building roads that are not a portion of the village. The misuse of village funds included in Batu Majang Village, Long Bagun District, Mahakam Ulu Regency, whose funds were used to rehab the village office. Even though village funds should not be used for village office activities, but used for infrastructure

development whose benefits can support community activities, such as Road facilities and infrastructure, clean water, electricity, health, and access support the economy.

In connection with the phenomenon of the problem, researchers suspect that it is necessary to further examine the causal relationship among the facts of the problem phenomenon so that researchers are interested in conducting further research which is outlined with the title The Effect of Village Fund Policy Implementation on Village Financial Management in Improving the Effectiveness of Village Development Programs in Mahakam Ulu Regency.

METHOD

This research method is survey research, which is a study conducted by taking samples from the population and using questionnaires containing independent and dependent variables that have been determined as the main data collection tool. This research is also called explanatory research because its purpose is to explain the causal relationship between variables through hypothesis testing and is also conclusive research because it meets the following characteristics:

The goal is to test hypotheses regarding the relationship between the variables studied;

The necessary information is clearly defined;

The research process is formal and structured;

Using a relatively large and representative sample; and

Data analysis using quantitative techniques.

The purpose of causal research is to understand which variables function as causes (independent variables) and which variables function as effects (dependent variables) and to determine the characteristics of the relationship between cause and effect variables to be predicted. This research uses a quantitative approach, which is research that focuses on hypothesis testing. Therefore, the author wants to know the effect of Village Fund Policy implementation on Village Financial Management in Improving the Effectiveness of Village Development Programs.

This research is limited to 50 Village Heads located in Mahakam Ulu Regency located in 5 sub-districts, namely Long Apari District, Long Papahagai District, Long Bagun District, Laham District and Long Connect District the scope of implementing village fund policies on village financial management in improving the effectiveness of village development programs in Mahakam Ulu Regency.

The analysis in this study was carried out using path analysis, which uses the IBM AMOS 21 analysis tool. Path analysis is a development of multiple linear regression analysis, or the use of regression analysis to determine the existence of causality relationships between variables. In the structural equation model of this study, there are exogenous variables, endogenous variables, and intervening variables. Exogenous variables are variables that are not influenced by previous variables (antecedents), while endogenous variables are variables that are influenced by previous variables. The exogenous variable in this study is the Implementation of Village Fund Policy and the endogenous variable is the Effectiveness of Village Development Program. There are variables that have antecedent variables (previous variables) and consequent variables (variables after them) in the equation model. The variable is Village Financial Management which is then referred to as the intervening variable.

RESULTS AND DISCUSSIONS

Analysis of Validity and Reliability

Reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable if a person's answers to questions are consistent or stable over time. A variable is said to be reliable with the Cronbach Alpha statistical test (α) if it gives a value of $\alpha > 0.60$ (Nunnally, 1967 in Ghozali, 2016).

A questionnaire is valid if the questions on the questionnaire questions reveal something that the questionnaire will measure. The level of validity can be measured using the Convergent Validity Test, which is to test the construct (indicator) whether it has a high proportion of variance or not. Meet the criteria if "Loading Factor" or "Standardized Loading Estimate" >0.5
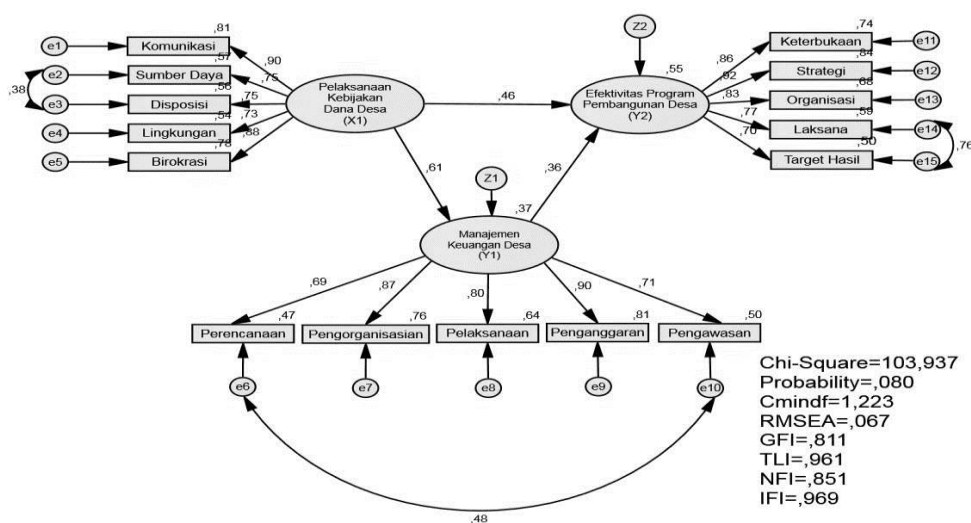
Figure 1.
Convergent validity test result

Data Outliers

Outliers are observational conditions from a data that have unique characteristics that look very different from other observations and appear in the form of extreme values, both for single variables and combinations (Hair et. al, in Ghozali, 2016: 227). In this study it has a degree of freedom (df) value of 85 and an expensive anobis distance value at a significance level of $p < 0.01$ of 112.329. The output results of the calculation of mahalanobis distance are as follows.

Table 1.
Outliers Evaluation Table

Observation number	Mahalanobis d-squared	p1	p2
1	8,001	0,924	1
2	13,803	0,541	0,669
3	21,962	0,109	0,017
4	34,469	0,003	0
5	22,094	0,105	0,034
6	29,351	0,014	0,006
7	6,613	0,968	1
8	16,723	0,336	0,134
9	25,754	0,041	0,016
10	18,235	0,25	0,1
11	18,818	0,222	0,126
12	12,572	0,635	0,832
13	21,738	0,115	0,01
14	26,366	0,034	0,028
15	12,806	0,617	0,897
16	24,172	0,062	0,012
17	16,457	0,352	0,126
18	35,196	0,002	0,006
19	12,756	0,621	0,85
20	23,966	0,066	0,005
21	18,523	0,236	0,112
22	11,423	0,722	0,979
23	7,235	0,951	1
24	13,88	0,535	0,82
25	24,882	0,052	0,014
26	7,138	0,954	1
27	35,609	0,002	0,096
28	18,059	0,26	0,076

Observation number	Mahalanobis d-squared	p1	p2
29	21,662	0,117	0,004
30	14,36	0,498	0,753
31	7,799	0,932	1
32	17,523	0,289	0,104
33	9,909	0,825	0,999
34	6,298	0,974	1
35	4,602	0,995	1
36	6,836	0,962	1
37	10,834	0,764	0,993
38	4,55	0,995	0,998
39	5,892	0,982	1
40	5,114	0,991	1
41	4,227	0,997	0,989
42	5,913	0,981	1
43	3,376	0,999	0,959
44	10,027	0,818	0,999
45	21,033	0,136	0,006
46	16,833	0,329	0,178
47	9,645	0,841	0,999
48	13,853	0,537	0,747
49	5,673	0,985	1
50	5,441	0,988	1

Evaluasi Model (Goodness of Fit)

To assess whether or not the model is accepted, the Goodness of Fit Index is used from the Full Model Test Results with the following criteria:

Table 2.
Model Accuracy Test (Goodness of Fit)

Goodness of Fit Test	Cut-off	Analysis Results
Chi Square (x2)	112,329 (df= 85, sig. 1%)	103,937
Probabilitas	$\geq$ 0,050	0,080
RMSEA	< 0,080	0,067
GFI	>0,090	0,811
AGFI	>0,090	0,733
CFI	>0,095	0,968

In the absolute fit measure criterion, the main condition by looking at the chi-square value is met, because the chi-square value with a p-value of 0.000 is less than 0.05. In other words, the p-value is stated to be significant, while the limit received by the p-value is above 0.05. However Hair et. al.(1998: 42) it was stated that the closer to number 1, GFI is considered to be better fit, namely with a GFI value of 0.629. The RMSEA value of 0.0067 is below and corresponds to the recommended value of less than 0.080. The criteria based on Incremental fit measures can be reviewed from the value of AGFI = 0.733; and CFI = 0.968. In general, the model is so good that hypothesis testing can continue.

Hypothesis Testing

In this study there are two path analysis equations to test the established hypothesis. Path analysis is used to estimate the causal relationship of a number of variables in a series of causal relationship pathways. The path coefficients in path analysis are indicated by Standardized Regression Weights Estimates or Standardized Regression Direct Effects (direct effect of regression is standardized). The following is a breakdown of the path diagram into a structural equation.

Y1   = p1X1 + E1
Y2   = p2X1 + p3Y1 + e2
Information:
Y1   = Village Financial Management
Y2   = Effectiveness of Village Development Program X1   = Implementation of Village Fund

Policy
p1, p3 = path coefficient
E1 = other variables affecting
Y1 e2 = other variables affecting Y2

Based on the above equations, the results of path analysis using AMOS 21 for both equations are presented in table below.

Table 3.
Path Analysis Results Table

Variable Relationships	Direct Effects of Standardized Regression	Indirect Effects of Standardized Regression	Total Influence Standardized	Critical Ratio	Probabilitas
PKDD -> MKD	0,609		0,609	3,611	0,000
PKDD - EPPD	0,464	0,220	0,684	2,891	0,004
MKD - EPPD	0,361		0,361	2,479	0,013

Based on table the following structural equation can be obtained.
Y1 = 0.609X1 + e1
Y2 = 0.464X1 + 0.361Y1 + e2

Furthermore, research hypothesis testing will be carried out. Testing of 4 (four) hypotheses proposed. Hypothesis testing is carried out using a t-value with a significance level of 0.05. The t-value in the AMOS 21 program is the Critical Ratio (C.R.) value, provided that if the Critical Ratio (CR) value ≥ 1.96 and the probabilite (P) value ≤ 0.05, the research hypothesis is accepted.

The first hypothesis (H1) states that Policy Implementation Village Funds have a direct and significant effect on Village Financial Management. The test results in table 3 show that the implementation of the Village Fund Policy has a positive effect on consumer satisfaction of 0.609 and is significant with a value of t-value or Critical Ratio (CR) of 3.611 ≥ 1.96 and probability value (p) of 0.000 ≤ 0.05. Because p-value Smaller on statistical significance at A = 5%, the hypothesis states that Implementation Policy Funds Village Influential direct and significant to Village Financial Management is acceptable. The second hypothesis (H2) states that the Implementation of Fund Policy

Villages have a direct and significant influence on the effectiveness of village development programs. The test results in table 5.8 show that the implementation of the Village Fund Policy has a positive effect on the effectiveness of the Village Development Program by 0.464 significantly with a t-value or Critical Ratio (CR) of 2.891≥ 1.96 and a probability (p) of 0.004 ≤ 0.05. Since the p-value is smaller in statistical significance at a = 5%, the hypothesis that Village Fund Policy Implementation has a direct and significant effect on the Effectiveness of Village Development Programs is acceptable.

The test results in table 5.8 show that place has a positive effect on consumer satisfaction of 0.361 significant with t-value or Critical Ratio (CR) of 2.479≥ 1.96 and probability (p) of 0.013 ≤ 0.05. Since the p-value is smaller at statistical significance at a = 5%, the hypothesis that Village Financial Management has a direct and significant effect on the Effectiveness of Village Development Programs is acceptable.

For the hypothesis of indirect relationships (intervening) using a comparison of direct influence, indirect influence, and total influence. Where, a model can be said to be an intervening variable if the independent variable (X1, X2, X3) has a significant effect on the intervening variable (Y1) and the intervening variable (Y1) has a significant effect against dependent (Y2). The fourth hypothesis (H4) states that the implementation of the Village Fund Policy has an indirect effect on the effectiveness of the Village Development Program through Village Financial Management. The test results in table 5.8 show that the direct influence of Village Fund Policy Implementation on Village Development Program Effectiveness (amounting to 0.464; p = 0.004) is greater than the indirect influence of Village Fund Policy Implementation on Village Development Program Effectiveness through Village Financial Management (0.220) so it can be concluded that Village Financial Management partially mediates the effect of Village Fund Policy Implementation on Program Effectiveness Village Development. Or in other words, the fourth hypothesis (H4) is acceptable.

The overall acceptability of the hypotheses proposed in this study can be seen in the following table.

Table 4.
Summary of Accepted or Rejected Hypotheses

Hipotesis	Information	Results
H1	The implementation of the Village Fund Policy has a direct and significant effect on Village Financial Management.	Accepted
H2	The implementation of the Village Fund Policy has a direct and significant effect on the effectiveness of the Village Development Program.	Accepted
H3	Village Financial Management has a direct and significant effect on the Effectiveness of Village Development Programs.	Accepted
H4	The implementation of Village Fund Policy indirectly affects the Effectiveness of Village Development Programs through Village Financial Management.	Accepted

The Effect of Village Fund Policy Implementation on Village Financial Management

From the test results, it is proven that the variables of Village Fund policy implementation have a direct and significant effect on Village Financial Management. These results support the research of Fahri (2017) and Moniung (2015). In terms of the influence of Village Fund Policy Implementation on Village Financial Management in Mahakam Ulu District, it can be said to be quite good considering that the percentage of respondents' answers is mostly on average at 2 to 4.

Financial management Village Fund Allocation is an important part that is inseparable from village financial management in the APBDes. All activities funded by the Village Fund Allocation are planned, implemented and evaluated openly by involving all elements of the village community. All activities must be administratively, technically and legally accountable. The term policy is often equated with the use of other terms such as goals, programs, decisions, laws, provisions or proposals. But this is not a problem for policy makers, but a problem for those outside the policy-making structure.

In implementing the village fund policy, Mahakam Ulu Regency prioritizes two areas, namely village development and village community empowerment. One of the obstacles in the implementation of village fund policies in Mahakam Ulu Regency is Human Resources and the Environment. In structural conditions, it is undeniable that village government institutions in Mahakam Ulu Regency face constraints in the form of capacity to villages and village equipment on average is still low. This condition is possible considering the capacity of village human resources whose availability is still limited in Mahakam Ulu district.

The results showed that the elements involved in the planning process had been running, but the community elements and community representatives in BPD and LPMD were less active in the implementation of village deliberations. This causes the planning made by village officials is still limited to fulfilling the provisions and has not touched the essence contained in the purpose of participation in the planning process as stated in Government Regulation No. 72 of 2005 which explains that the purpose of implementing ADD is to improve the implementation of village government in carrying out government, development and community services according to their authority; Increase The ability of community institutions in the village in planning, implementing and controlling development in a participatory manner in accordance with village potential, increasing income equality, employment opportunities and business opportunities for village communities, and encouraging the improvement of community self-help. This can be seen from the results of the report on the level of participation of villagers in the implementation of village fund allocation. This proves that community participation is very lacking to carry out the planning process so that there is no open access to information for the community to the activities carried out.

The Effect of Village Fund Policy Implementation on the Effectiveness of Village Development Programs

From the test results, it is proven that the variable implementation of the Village Fund policy has a direct and significant effect on the effectiveness of the Village Development Program. These results support the research of Fahri (2017), Wardani (2017) and Annivelorita (2015). In terms of the effect of Village Fund Policy Implementation on the Effectiveness of Village Development Programs

has a low influence, one of which is that physical development is still far from being expected. Only a few activities were carried out such as road repair, road cementization, making a tomb hall.

Based on the results of observations in the field, the low influence of policy implementation variables on the effectiveness variables of village development programs occurs because although the implementation of policies in the form of socialization has been well realized, there is a strong commitment from policy implementers to implement policies and financial management has been pursued optimally, but this is not the dominant factor that affects the effectiveness of village development programs. Another condition that is thought to affect the effectiveness of development programs is adaptation to environmental changes. This is as stated by J.Iskandar (2016: 32), namely effectiveness is defined as the ability to adapt to a changing environment.

Based on the results of research and discussion based on observations and in-depth interviews on the effectiveness of the implementation of the use of village fund allocation (ADD) within the scope of Mahakam Ulu Regency. In this study, the author observes the implementation of village fund policies carried out by the Village Government and factors that affect the effectiveness of village development programs. Effectiveness is the utilization of resources, facilities and infrastructure in a certain amount consciously determined in advance to produce a number of goods for the services of the activities it runs. Effectiveness shows success in terms of achieving the action of the targets that have been set. If the results of the activity are close to the target, it means higher effectiveness.

The Effect of Village Financial Management on the Effectiveness of Village Development Programs

From the test results, it is proven that Village Financial Management variables have a direct and significant effect on the Effectiveness of Village Development Programs. These results support the research of Fahri (2017) and Moniung (2015). The significant influence of village financial management on the effectiveness of village development programs shows that low/high patterns of village financial management will cause.

The lower/higher the effectiveness of village development programs implemented

From the results of testing and interviews, it is known that although financial management carried out by the Village Government has been implemented, especially in allocating budgets prepared based on programs / activities where this is only a technical problem, it turns out that this is not the only factor to improve the effectiveness of Village development programs. Please note in advance that the allocation of budgets prepared based on these programs/activities is in the budgeting dimension, especially in indicators of effective and efficient budget use.

Based on the results of the interview, one of the problems faced related to the relationship between village financial management and program effectiveness is related to accountability. In the case of Village Fund implementation in Mahakam Ulu District, most village governments have not succeeded in realizing accountability, both vertical and horizontal accountability. Financial reporting systems and mechanisms that have been well prepared and detailed by the district government cannot be implemented properly by village officials. This failure was caused by the low administrative capacity of village officials, the absence of firm sanctions from the district government related to the disorderly financial administration of ADD, and rural communities who were less concerned about the issue of accountability of ADD financial administration Implementation of Village Fund Policy on Village Financial Management in improving the Effectiveness of Village Development Programs.

From the test results, it is proven that the implementation of the Village Fund Policy has an indirect and significant effect on the effectiveness of the Village Development Program through Village Financial Management. These results support Fahri's (2017) research.

The results of this test show that communication factors, resources, disposition and bureaucratic structure determine village financial management which will ultimately have an impact on the effectiveness of village development programs in Mahakam Ulu Regency. Based on the results of observations in the field, it is known that in implementing the Village Fund policy, the Mahakam Ulu Regency Government, in this case the Community Empowerment Agency and Village Government of Mahakam Ulu Regency as the relevant Regional Apparatus, has carried out policy communication in the form of socialization regarding Village Fund policies in accordance with Law Number 6 of 2014 concerning Villages and its derivatives to Village Heads throughout the Mahakam Ulu Regency area. Policy communication was also carried out by the Community Empowerment Agency and Village

Government of Mahakam Ulu Regency by providing printed documents in the form of a collection of laws and regulations related to Village Fund policies starting from the level of Law, Government Regulations, related Ministerial Regulations to Regional Regulations of Mahakam Ulu Regency and Mahakam Ulu Regent Regulations that are binding in it.

As for the resource factor that most Village Governments in Mahakam Ulu Regency have tried to comply with information data on compliance with binding laws and regulations in the implementation of the Village Fund policy so that with this large budget, it is hoped that the Village Heads and their tools can minimize violations of the rules in the Village Fund policy. Information data on compliance with the Village Fund policy is always used as a work guide in the implementation of programs/activities funded by the Village Fund. For the disposition factor that the Village Fund Policy Implementers in Mahakam Ulu District already have an attitude to commit to the implementation of the Village Fund policy because it is important to implement. The Village Heads have also signed an integrity pact which contains to commit to the implementation of the Village Fund policy in accordance with the laws and regulations that bind it.

CONCLUSIONS

Based on the results of analysis and hypothesis testing and discussion, several conclusions are presented as follows:

The implementation of the Village Fund Policy has a direct and significant effect on Village Financial Management in Mahakam Ulu District, meaning that all activities funded by the Village Fund Allocation are planned, implemented and evaluated openly by involving all elements of the village community. All activities must be administratively, technically and legally accountable. The term policy is often equated with the use of other terms such as goals, programs, decisions, laws, provisions or proposals

The implementation of the Village Fund Policy has a direct and significant effect on the Effectiveness of the Village Development Program, meaning that the implementation of the policy on the variable effectiveness of the village development program is running well, it can be seen that the Village development program is currently experiencing quite substantive changes through changes in policy on the Village regulated by Law Number 6 of 2014 concerning Villages and its derivatives.

Village Financial Management has a direct and significant effect on the effectiveness of the Village Development Program in Mahakam Ulu District, this shows that the low/high pattern of village financial management will lead to the lower/higher effectiveness of the program village development is implemented. Financial management implemented by the Village Government has been implemented, especially in allocating budgets prepared based on programs/activities where this is only in the form of technical problems

The implementation of the Village Fund Policy indirectly affects the Effectiveness of Village Development Programs through Village Financial Management in Mahakam Ulu District. The results of this test show that communication factors, resources, dispositions and bureaucratic structures determine village financial management which will ultimately have an impact on the effectiveness of village development programs in Mahakam Ulu Regency, where financial management can be implemented if planning in compiling organizational goals is formulated in a quality manner, organizing organizational structures and work procedures are well arranged so that the implementation of tasks is in accordance with the organizational structure that has been set.

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