**Analysis of The Use of Village Funds In Economic Development (Case Study In Pa'bentengan Village, Ererasa District, Bantaeng Regency)**

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| **KEYWORDS** | **ABSTRACT** |
| village fund, utilization, development | Utilization of Village Funds in Supporting Infrastructure Development in Pabentengang Village, Eremerasa District, Bantaeng Regency, thesis for the Development Economics study program, Faculty of Economics, Turatea Indonesia Institute Yapti Jeneponto. Supervised by Advisor I Profesor. Dokter. H. The intent of Juri, S. pd, S. E,. Meter. Meter and bos II by Dokter. H. Abdul Belas kasih,. S. pd,. S. E,. Meter. Meter Village funds are a government program in supporting village development, namely through village funds as a source of village income. As according to Law Number 6 of 2014 concerning villages, article 72 states that village funds are one source of village income sourced from the APBN. The purpose of this study was to determine the use of village funds in accordance with the program, the results of the use of village funds and community involvement in Pabentengan Village, Eremerasa District, Bantaeng Regency. The results of this study indicate that the use of Village Funds in Supporting the Infrastructure Development of Mamampang Village has been effective. This can be proven by the number of development programs that have been realized in accordance with the development plan. Community involvement in the use of village funds is also quite good, where the community has been involved in the preparation of bank plans up to the stage of the program development |
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**Introduction**

The regime system that exists and is legal at this time is a hamlet has significant authority to assist the regional ruler in the application of the regional regime in the application of the regime, including development. All of this is carried out as a clear challenge to the regional authorities in supporting the implementation of regional olonomml (Basuki, 2019).

The mission of the regional autonomy policy is to provide opportunities and opportunities for the realization of a good and clean regime in the regions, which means that the implementation of the obligations of regional rulers must be based on the principles: efficient, efficient, and open. For Law No. 32 of 2004 concerning hamlets to provide opportunities for hamlet residents to organize and manage their own households, with the requirements mandated in the law, it is carried out by observing the principles of citizenship, position and citizenship, equity, equality, and observing the ability and diversity of the region (Ruru, Kalangi, & Budiarso, 2017). One of the ruler's programs in supporting hamlet development is to produce a hamlet budget as one of the hamlet's income bases. Likewise, for Law No. 6 of 2014 regarding hamlets, article 72 reports that the hamlet budget is one of the bases for hamlet income derived from the state budget. The hamlet budget is a concrete form of State recognition of the rights of origin of the hamlet and local authority worth the hamlet (Hehamahua, 2015). The hamlet budget is expected to provide a bonus for the village's power in carrying out the development and empowerment of the hamlet, leading to a strong, developed and independent hamlet. Such is the meaning and strategic of the hamlet budget, as a result it is natural that the hamlet budget finds enormous attention from the public, because the nominal figure is relatively large. Meanwhile, many parties feel wary of the competence and power of hamlet tools in managing these funds (Dydha, 2017).

Based on the results of the Perfect Meeting of the House of Representatives of the Republic of Indonesia to coincide on September 30, 2021, it is tired of justifying the Legal Concept of Calculating State Income and Expenditure (APBN) in 2022 to be passed into law. One part of the country shopping means that the country is Moving to the Region and Hamlet Budget (TKDD) (Dini, 2010). which amounts to Rp769.61 trillion, consisting of moving to the region of Rp701.61 trillion and the hamlet budget of Rp68.00 trillion. Details of the TKDD include:

1. Budget For Results (DBH) of Rp105.26 trillion consists of DBH Tax of Rp53.86 trillion, DBH of Natural Resources of Rp43.50 trillion, and Less Give of Rp7.90 trillion, calculation of Less Give DBH money is the commitment of the ruler to intensify the handling of Less Give DBH money by looking at the country's financial situation.
2. The Ordinary Allotment Budget (DAU) of Rp378.00 trillion or 28.5 percent of Net GDP, is allocated from the Lower Allocation and Between Taxes. DAU distribution is based on reporting performance and thinking about the ability to manage the regional budget.
3. The Special Physical Allocation Budget (DAKFisik) amounted to Rp60.87 trillion, covering 6 (6) Aspects of Regular Physical DAK and 12 (2 sympathies) Aspects of the Sending Body DAK, listed the accumulation of 2 (2) current aspects, namely: ( i) Aspects of Micro, Small and Medium Enterprises (MSMEs) and (ii) Trade Aspects.
4. The Nonphysical Special Allocation Budget (DAK Nonphysical) amounted to Rp128.72 trillion, covering 16 (6 sympathy) types of budgets, with the accumulation of 1 latest budget, is the Budget for Strengthening the Institutional Capacity of IKM Centers (PK2SIKM).
5. The Special Autonomy Budget, Infrastructure Bonus Budget on the Special Autonomy chart and the DIY Idiosyncrasies Budget amounted to Rp21.76 trillion.
6. Regional Incentive Budget (DID) of Rp7.00 trillion consisting of DID Capability for the previous year and DID Capability for the current year.
7. The Hamlet's budget is Rp68.00 trillion, which is allocated at 74. 960 hamlets and their use is shown for social protection programs in the form of direct encouragement of hamlet cash, support for priority zone programs in hamlets and other programs or activities in accordance with the determination of laws and regulations.

The Special Physical Allocation Budget is a budget derived from the State Budget in special regions with the mission to help finance special activities that are regional matters and in accordance with national priorities. DAK Raga is intended as a supporter (supporting) to the Regional Budget in fulfilling the desire to increase the number and quality of physical infrastructure equipment, public services and / or support national priority income (Eko, 2015). The total FY 2022 designation is 60. 874 billion rupiah. This amount faces a shrinkage of 6.7 percent from the FY 2021 DAK Raga Allocation of 65. 248 billion rupiah. DAK Raga is allocated based on regional proposals and / or proposals of the DPR body by observing national priorities, state financial capacity, tax capacity and regional capabilities, and good financial management rules (Mingkid, Liando, & Lengkong, 2017). The evaluation method for the allocation of DAK Raga was tried by the Authorities (K or L Technical, Bappenas and Ministry of Finance) based on technical feasibility, dependence on national priorities, fiscal capacity, and DAK Raga capabilities in advance (Aslan, Darma, & Wijaya, 2019).

DAK Raga FY 2022 consists of 2 (2) types, namely DAK Regular and DAK Transmission. DAK Raga Regular with a total allocation of 47. 421 Billion Rupiah (77.9 percent of DAK Raga's overall doctors) has a mission to support the delivery of Minimum Service Standards, consisting of 6 (6) aspects namely Education Aspects, Health and Family Planning Aspects, Pathway Aspects, Drinking Water Aspects, Sanitation Aspects, and Housing and Living Area Aspects (Hafid, 2017). There is also a DAK body termination with a zone route character to support revenue, major project targets, as well as special national priorities and support national economic healing. DAK Raga termination is allocated 13. 452 billion Rupiah (22.1 percent of the total DAK body), not handed over to all regions, but only to special regions that are included in priority positions according to their thematic. Thematic DAK Mission consists of:

•The theme of Strengthening Priority Tourism Destinations and Small and Medium Factory Centers, consists of Tourism Aspects, Small and Medium Factory Aspects, Pathway Aspects, Living Area Aspects, Trade Aspects, and Micro, Small and Medium Effort Aspects.

The theme of food estate development and strengthening the center area of agriculture, fisheries, and animal creation, consisting of Agricultural Aspects, Maritime and Fisheries Aspects, Irrigation Aspects, Forestry Aspects, Lane Aspects, and Trade Aspects.

•The theme of increasing area connectivity for inclusive development in the Nusa Tenggara, Maluku, and Papua areas, consists of Aspects of Rural Transfer, Water Transfer, and Aspects of Pathways.

All TKDD allocation processes for each Province or Regency or City are in accordance with the division policy and have passed the level as well as the determination of legislation (Indartuti, 2022). Therefore, if there is a party or person per person on behalf of DGT who promises something to allocate TKDD in an area, it feels understandable together if it is not true. Each DGT employee has committed not to welcome gratuities related to the implementation of DGT's obligations and functions (Borni, 2015).

Pabentengang Hamlet is one of the hamlets of Ererasa District, Bantaeng Regency, South Sulawesi Province, with a large area of 6.08 km2, with field topography. Pabentengang Hamlet is located in the Ererasa District, Bantaeng Regency, South Sulawesi Province (Sunarsi, Maddinsyah, & Kristianti, 2021). There are also administrative area boundaries of Pabentengang Hamlet, namely, the North Side is bordered by Pabumbungang Hamlet, the East Side is bordered by Lonrong Hamlet, the South Side is bordered by Mappilawing Hamlet, the West Side is bordered by Onto Village. Pabentengang Hamlet which is located in the administrative area of Eremerasa District± 3km from the mother city of Ererasa District with a long distance of 10-20 minutes and 7 kilometers from the capital city of Bantaeng with a distance± 30-40 minutes (Mosii, 2022). With an altitude of 500- 900 meters. Large area of Pabentengang Hamlet 6.08 km2. Pabentengang Hamlet which is at an altitude of ±500 meters with a sloped and hilly natural situation makes this hamlet prone to fall because it is not assisted by rules for managing good plantation land, efforts to diversify perennials with annuals are less tried, this matter is intertwined because of the lack of understanding and insight into the land management system of the area house (Azlina & Hasan, 2017).

The income base of hamlets based on Law No. 6 of 2014 consists of::

1. The original income of the hamlet consists of the results of efforts, the results of assets, self-help and participation, shouldering the cooperation, and other original income of the hamlet;
2. Allocation of income calculation and expenditure of the State;
3. share of regional tax proceeds and district or city levies;
4. Hamlet budget allocation which is part of the balanced budget obtained by the district or city;
5. Financial boost from the calculation of income and expenditure of provincial areas and calculation of income and expenditure of district or city areas;
6. Non-binding donations and donations from third parties; as well as grams. Other legal hamlet income.

The calculation comes from the calculation of State Income and Expenditure (APBN) which is a calculation intended for hamlets and customary hamlets that are transferred through the calculation of income and expenditure for district or city areas which are used to fund the implementation of the ruler, development, and empowerment of citizens, as well as the community. The amount of the calculation allocation allocated directly to hamlets is set at 10 percent (10%) of and outside the budget of moving the area gradually (Nurman, 2015).

The village's income base from the state budget is obtained gradually." Gradually" for PP 22 or 2015 has 2 meanings:

1. Refer to the amount of budget to be obtained by the hamlet. The commitment of the ruler to allocate the hamlet budget constitutes 10 percent of the moving budget. However, the ruler does not directly distribute 10 percent of the budget but depends on national financial power.
2. The share of regional tax proceeds and district or city levies is very little 10 percent of the regional levy tax.

The allocation of the hamlet budget is very little 10 percent of the 4 balanced budgets obtained by the district or city in calculating income and spending the area after deducting the special allocation budget. Djiwadono, 1981 (taken Nurman 2015: 241) said that the hamlet development mission includes:

1. The economic mission is to increase productivity in rural areas on the chart to reduce shortages in rural areas.
2. The social mission is directed at equitable distribution of the safety of the hamlet community.
3. Cultural mission in order to improve the quality of life in usually from the village community.
4. Policy mission to increase and increase community participation
5. Hamlets in the maximum way in supporting development efforts and in using and improving development outcomes.

Based on the explanation of the reverse framework above, the author was attracted to carry out research with the theme "Analysis of Hamlet Budget Usage in ECONOMIC DEVELOPMENT (Problem Research in Pabentengang Hamlet, Eremerasa District, Bantaeng Regency)"

**Research Methods**

The research method used by researchers is a qualitative research method. Where qualitative research methods as research methods that produce descriptive information in the form of recorded words or words from people and attitudes observed. In this way, the author wants to be able to get careful and complete information sourced from reality and information contained in the field.

This research uses a descriptive type of research, which is information that is combined in the form of words, paintings, and in the form of numbers. All that combined is likely to be the key to what has been monitored.

**Results and Discussions**

**Research Results**

**Overview of the Research Object**

The origin of the word Pa' bentengang originated from the speech 'AMMENTENG'' (Standing) obtained from an icon of natural events is a large stone whose shape is elongated and located standing at the foot of busut whose place is in the village of Golok, Pa' bentengang or Ammenteng has a meaningful meaning and is used as a unifying icon by residents to always be on the right route whose local name is 'AMMENTENG RI KATOJENGANG''

In the early 1950s, residents began to live in Pa' bentengang hamlet with the method of opening their plantation land, usually starting from local residents of Bantaeng Bagus starting from the city or from the hamlet of the people next door. They worked together to open plantation land as a hunting ground for their livelihood also together guarding and protecting the fields with the ''Akkammi'' method from various types of plant-destroying animals such as pigs and monkeys, Not only that, the mosque was also formed as a means of worship, residents by working together to make the mosque using building materials from Kusen tang in tripe from near the village.

In 1960 the community had begun to live consistently in the village of Golok with the method of teaming, even though at that time there were no provisions or executive regime in the village but the situation was consistently maintained and comfortable at the base of the wejangan'' Understanding Toa Kampong''1967 Created a people's school (SR) as a training tool for the close community living in Pa' bentengang Hamlet, some people began to understand Latin graf especially since there were already those who could read and write In 1970 with the administrative method of Pa' bentengang hamlet at the base of the Ulugalung Hamlet regime area which at that time the head administrator of the hamlet was H. SABOLLAH while Pa' bentengang was being held by a 'JANNANG' person named Tamijo.

In 1975 a lower school ( SD) was formed in Golok village on the initiative and initiative of Father Mangun Dermawan which coincided with having a bond full of emotions and kinship with local residents, as someone with the background of the Indonesian National Army (TNI) Mangun Dermawan's father was also known as a warrior figure and was known to be big in all Bantaeng residents especially outside the regency, he when alive was known to be very civilized and charismatic as a result the residents put a reluctance to him In 1982 a tool was formed Clean Water ( Pond and Piping), Clean water facilities were formed at the instigation of H. Darwis Wahab's father who at that time worked as the Regent of Bantaeng residents by self-help making and digging piped routes for approximately 5 kilo m of spring water in land owned by H. SAING who lived in Kobaran Kassi village Onto sub-district area was entrusted to fulfill the desire for clean water for the residents of Pa' bentengang hamlet in 2009 Golok Village hamlet market was formed on the initiative of Father Abd. Hamid Ambo, the market position was formed on land owned by Desigram. Supu means making it easier for residents to sell natural products and easily get daily desires. This Hamlet Market was formed by self-help without financial support from the ruler with the agenda of market day activities Wednesday and Week, people who carry out Business are subject to levies through the decree of the Head of Pa' bentengang Hamlet for maintenance fees and market security in 2005-2006 Pa' bentengang Hamlet also became one of the target hamlets of the P2KP Program in 2003, where access to clean water facilitation and MCK equipment has now fulfilled the function of wanting to bathe, clean, and throw urges, not only that the path that was also built can be passed by chakra 4 transportation equipment to lift the natural products of residents after that 5 MCK 8 clean water storage ponds and paving paths for 1500 M, Currently, residents of Pa' bentengang hamlet can enjoy various facilities for their daily desires.

Not only the P2KP program that supports development in Hamlets, not only That in 2010-2014 the Village Independent Program (PNPM-MPd) entered Pa' bentengang Hamlet and carried out hamlet-like activity programs in development aspects such as the Construction of Hamlet market lines, PAUD Development, Increases in Cleaver Farming Paths to Lonrong Hamlet, Market Development as an economic increase for residents, Bakungang Drainage, Discount on Bakung stones and Construction of Dekker Golok and Bakungang. Pa' bentengang Hamlet also has Literacy Eradication activities through the Functional Literacy Program and some blind people have been able to write and read Latin graphs and those who become functional implementing teachers are Hamlet Candidates themselves.

**Floor Plan and Village Situation**

Pa' bentengang Hamlet is one of the Hamlets of Ererasa District, Bantaeng Regency in South Sulawesi Province with an area of 6.08 Km², with field topography. Pa' bentengang hamlet is located in the Ererasa District, Bantaeng Regency, South Sulawesi Province.

Location of the Village

There are also boundaries of the administrative area of Pa' bentengang hamlet as the next:

• The north side is bordered by Pa' bumbungang hamlet

• East border with Lonrong Hamlet

• South border with Mappilawing Hamlet

• West border Onto Village

Village Administration

Pa' bentengang hamlet located in the administrative area of Ererasa District is approximately 3 kilometers from the mother of Ererasa District City with a long distance of 10-20 minutes and 7 kilometers from the mother of Bantaeng Regency City with a distance of approximately 30-40 minutes. With a height of 500– 900 m. Large Area of Pa' bentengang Hamlet 6.08 Km².

**Social Conditions**

Pa' bentengang Hamlet Community Dominated by indigenous people who are Makassar tribe As a result, other local virtues have been tried by residents since the existence of Pa' bentengang Hamlet.

Pa' bentengang hamlet has a total community of 2079 people, consisting of 1030 men, 1049 women and 600 households, which are divided into 4 (4) village areas, with details as follows:

**POPULATION**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Information** | **Dusun Parang** | **Dusun B.Buki I** | **Dusun**  **B.Buki II** | **Dusun Rallang** |
| JIWA | **607** | **595** | **485** | **392** |
| KK | **159** | **181** | **129** | **131** |

***Source: 2022 Population Data***

The level of education of the people of Pa'bentengang Village is as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| DUSUN | End of SD | End of SLTP | End of SLTA | BACHELOR |
| PARANG | 251 Person | 13 Person | 21 Person | 2 Person |
| RALLANG | 19 Person | 4 Person | 19 Person | 8 Person |
| BK. BUKI.1 | 32 Person | 16 Person | 20 Person | 7 Person |
| BK. BUKI. 2 | 50 Person | 18 Person | 25 Person | 5 Person |

***Source: Pa'bentengang Village Profile in 2022***

Vision is a dream to be achieved about the desired future era by looking at the abilities and desires of the hamlet. The categorization of the vision of Pa' bentengang Hamlet is tried with a participatory approach, linking the parties concerned in Pa' bentengang Hamlet such as Hamlet Rulers, BPD, Citizen Figures, religious figures, hamlet community agencies and hamlet residents in general.

By thinking about the internal and external situation in the hamlet as a basis for development area activities in the sub-district, so that the vision of Pa' bentengang hamlet is that ''Creating the DEVELOPMENT OF PA' BENTENGANG HAMLET on the Venting of the Wishes of the Residents‘’

**MISSION**

After the Vision Categorization, it is also necessary to inaugurate missions that contain a statement that must be carried out by the Hamlet in order to achieve the vision of the Hamlet. Vision is above Purpose. The Vision Statement is then presented to the goal so that it can be operationalized or worked on. There is also the purpose of Pa' bentengang Hamlet is:

1. Continuing Development in the form of maintenance to Tools and Infrastructure that are the desire of the community
2. Producing Pa' bentengang Hamlet as a crow or hiterland area darmawisata ererasa as a regional support for the destination program (mission) darmawisata Ruler of Bantaeng Regency.
3. Creating a Regime and Development that rests on the hopes and desires of citizens,
4. Empowering all Hamlet officers in the form of delegation of authority in accordance with their respective duties, and solving problems with culture ''SIPAKATAU or Conference''
5. Strengthening the position of BPD as a media representative of Hamlet residents in organizing Hamlet Development programming in carrying out Hamlet Development, and
6. Improvement and Institutional Development of Citizens: Farming Groups, Pet Groups, Siskamling, Taklim Bodies, PKK and other groups Efforts on the chart support the realization of independent Hamlets.
7. Provision of Santuan, Food Clothing for the poor.

**DISCUSSION**

1. Village Income Base

The Hamlet Income Base was formalized in Law 32 concerning the Regional Regime and the Law concerning Hamlets. The income base of the Hamlet is from the results of managing capabilities such as the Hamlet market which is handed over its authority to the Hamlet to manage it independently.

1. Village Calculation Management

The implementation of development in Pa' bentengang Hamlet can run easily if supported by sustainable programming and is the priority ratio of residents.

As well as a planned activity program should be accompanied by an adequate financial and funding budgeting system.

With the stimulant budget, the Hamlet Budget (DD) derived from the State Budget is expected to be able to distribute the consequences to the Hamlet Original Income (PAD).

For that, the wisdom of the Hamlet Ruler on the financial management of his special Hamlet for the next 6 years,

can be seen in the following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Income** | **Sum (Rp)** | **Information** |
| 1 | Original Village Income (PAD) | Rp. 1.838.508.000 |  |
| 2 | Village Fund Allocation (ADD) | Rp. 917.398.000 |  |
| 3 | Dana Desa (DD) | Rp. 906.110.000 |  |
| 4 | Tax | Rp. 7.500.000 |  |
| 5 | Levy | Rp. 7.500.000 |  |

**Conclusion**

Based on information obtained in research tried in residents and information from the hamlet office, it was concluded that hamlet budget management centered on hamlet budget accountability has fulfilled the provisions and methods or principles of hamlet budget management. and the funds have been processed well by officials in Eelahaji hamlet, Kulisusu District.

The number of markers of residents' happiness in the management of the hamlet budget in Eelahaji hamlet, Kulisusu District, North Buton Regency in the results of the research proved that the management of the hamlet budget had fulfilled the happiness of the residents of Eelahaji Hamlet, Kulisusu District, North Buton Regency with the number of IKM Alteration numbers of 75 with service quality "B" or said with good ability.

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