

CHAPTER I

INTRODUCTION

A. Background

Villages have an important authority in assisting local governments to implement governance development. This is done as concrete steps from the regional government to support the implementation of regional autonomy. The Regional Autonomy policy is to provide opportunities for realizing good and clean governance in the regions, meaning that the implementation of local government tasks relies on the principles, namely effective, efficient, open and accountable.

A village is the smallest part within the scope of the government of the Unitary State of the Republic of Indonesia, but the village government has a strategic role in development. The objective of the central government to distribute welfare and fair development will be realized if the development in each village can run optimally. Therefore, the local government is expected to provide the guidance and control every policy or program managed by the village government, so all authorities given to the village government can be accounted for by the village apparatus to the community and to the government.

Government programs related to sustainable village development will make a village develop in all aspects, especially infrastructure aspects, which are a necessity for rural communities. The development of imbalance that occurs in villages and urban areas has made rural development even more backward. The decline of this development makes the lives of rural communities cannot progress faster. The village development to be equal to urban development requires a hard work from various existing elements, such as local government, village elements and the community itself. The purpose of development is to

ensure a sustainable development so that the standard of living of rural communities is getting better Muliadi et al., (2019).

The command program in supporting the development and empowerment of the Village community is to issue the Village Fund. The Village Fund is a concrete form of State recognition of the rights of Village origins and village-scale local authority. Basically, village funds are not only focused on an infrastructure development, but also community empowerment is important to pay attention to and be implemented, so the development can be evenly distributed. The empowerment can take the form of the application of productive business capital to include local community businesses (Kemenku, 2017)

The development that involves all elements of the village is expected to be right on target because it is carried out by the local community. This pattern will get closer to the development that the community hopes for. The huge amount of village funds, disbursed to each village, will make the community more careful in using it because it requires strict accountability. This large village fund is managed jointly by the community to carry out development in various aspects of the needs of the community at large.

The development carried out through village funds basically has a fairly good objective. However, the level of effectiveness of the development has to be examined for its benefits because there are still infrastructures that cannot be functioned properly. This can be detrimental to the community itself because it cannot be used by the community as a result of this development (Rahayu, 2014). The effectiveness of the development is not only measured by its benefits, but also by the qualities of the development, such as a physical infrastructure and the benefits felt by the community as well as the development which has an impact on increasing the income of villagers, both directly and indirectly.

The Village Fund has an impact since 2015 after the issuance of the Act Number. 6/2014 concerning the Villages and Government Regulation No. 60/2014 concerning the Village Funds sourced from the State Budget. The absorption of the Village Fund continues to be optimized through the Ministerial Regulation No. 16 / 2018 which includes the Priority for the Use of Village Funds, so it is to minimize any fraud. The Article 4 Paragraph 1 states that the use of Village Funds is prioritized to finance the implementation of programs and activities in the field of Village development and empowerment of village communities. These priorities are expected, so the village has a direction and views on the use of the Village Fund.

Based on the research results conducted by Ismail et al. (2016), the performance of village officials is still low in managing the village revenue and expenditure budget (*APBD*). Therefore, as the institution that has a structural coordination line with the village government, the Village Consultative Agency (*BPD*) is expected to represent the community to supervise the apparatus villages, so they can manage the Village Fund efficiently, economically, effectively and responsibly by paying attention to the sense of justice and compliance and prioritizing the interests of the community (Ferina et al.,2016). Thus, the village is not only an object of development, but also a subject for building welfare.

The effectiveness of village fund management is an interesting research related to the side of government administration which is routinely carried out, the development of facilities and infrastructure and the community guidance and empowerment. This is linear with the research conducted by Sari, (2015) at Ngasem Village, Kediri Regency. There are several inhibiting factors in the aspects of program implementation to the community, such as low financial support for administrative operational personnel, lack of planning

coordination at the village and sub-district government levels, and weak program socialization to the community. However, there are also supporting factors, namely the high commitment of the apparatus and the ability of human resources in carrying out performance and program acceleration as well as a policy support from the government.

Tirtonirmolo Village, Kasihan District, is one of the northern most areas of Bantul Regency. This region is bordered by Yogyakarta Municipality. Sleman Regency, Kasihan District is one of the potential for economic progress and development for Bantul Regency considering its intersection with two other growth areas and the diversity of professions in its society (Profil Kab.Bantul 2010). Since 2015, Tirtonirmolo Village has progressed in Village Fund management due to the reorganization of Village Fund management in DIY and the position of Tirtonirmolo Village to become one of the potential villages.

According to the Presidential Regulation of the Republic of Indonesia number 112 of 2007 defines the market as an area where buying and selling goods with more than one seller, both called shopping centers, traditional markets, shops, malls, plazas, trade centers and other designations.

According to the Minister of Trade of the Republic of Indonesia, Village Market in the sense of economic theory is a situation where one or more buyers (consumers) and sellers (producers and traders) make a transaction after both parties have agreed on the price of a certain quantity (quantity) of goods that become transaction object. Both parties, buyers and sellers, benefit from the existence of a transaction or market. The buyer gets the goods he wants to fulfill and satisfy his needs while the seller gets a reward of income which is then used to finance his activities as a production economic actor or trader.

According to (Damsar, 2009) the market as a village market place is a physical form where goods and services are brought for sale and where buyers are willing to buy these goods and services. While the market (market) is seen by sociologists as a social institution, namely a social structure that provides a ready-made order for solving problems of basic human needs, especially basic economic needs in the distribution of goods and services. The market, therefore, can be viewed as a series of social relationships organized around the process of buying and selling something of value.

According to the Indonesian Dictionary, 1995 The market is a meeting place between demand and supply of a price for goods or services, a place for buying and selling. Understanding the market according to (Suroto, 1993) is seen from several points of view, including the following:

1. Functional understanding of the market: "The market is a place, where the exchange process occurs, and this exchange process takes place when a number of sellers and buyers communicate with each other, and finally decide to transfer the goods being traded to the buying community" .
2. Socio-economic understanding of the market: "The market can narrowly be interpreted as a socio-economic center of an environment, where the population can fulfill their needs, especially the need for basic daily goods and/or the need for services in the form of retail".
3. Understanding the market in terms of service: "The market is a public facility determined by the government as a place for general buying and selling transactions, where traders regularly and directly trade goods and services by prioritizing the existence of goods for daily living".

4. Main Market is a market which in its activities is a center for collecting food/commodity materials to be distributed to other markets (Perda No. 10 of 1986).
The main market is a market that has regional and local service functions and the transaction system is carried out in wholesale/wholesale (Winardi, 1969: 182).
Main Market (Wholesale) is a market where wholesale trade business is carried out (Decree of the Minister of Industry and Trade).

According to Geertz (1992), the market economy is traditional in the sense that its function is governed by trade customs which are considered sacred because it has been continuously used for centuries, but not in the sense that this market economy describes a system in which economic behavior is not sufficiently distinguished from that of the market economy. other kinds of social behavior. From a different point of view, Geertz argues that traditional markets indicate a place designated for activities that are indigenous market trade, as has been practiced for a long time (traditionally). Traditional markets are more characterized by small-scale economic type bazaars. Therefore, traditional markets directly involve more traders who compete with each other in that place. In addition, this market attracts more diverse visitors from various regions. Equally important, traditional markets are proven to provide opportunities for the informal sector to be involved in them. (Geertz, 1963).

Another definition of the village market According to Gallion "1986" the village market is the earliest form of the market which consists of a row of booths or kiosks that are in an open space and are generally located along main roads near residential areas. Since ancient times, many traders and farmers have exchanged their agricultural products in places like this.

Judging from the history of the formation of the Nirmala Village Market, initially the land was only used by street vendors to sell food using carts to boost new ideas or ideas in making the Village Market in the Tirtonrmolo Village area, in the sense mentioned by Gallion, 1986 became the forerunner of an idea. by the Tirtormolo Village Government and also the community so that they can create a village market where the community can carry out the buying and selling process with the hope of improving the economy of the Tirtonirmolo village community by using the Village Fund provided by the government to the village.

Traditional Market development at Tirtonirmolo Village in 2018 received the Village Fund, IDR 1,127,330,000 (one billion one hundred twenty-seven million three hundred and thirty thousand rupiah) which was then divided into three stages. In stage I, they obtained IDR 225,446,000 (two hundred twenty five million four hundred and forty-six thousand rupiah) which is 30% of the total fund. In stage II, they got IDR 450,932,000, - (four hundred and fifty million nine hundred thirty-two rupiahs) which is 40% of the given fund, while for stage III, it is the same as for stage II (Perbub Bantul No 27, 2018).

The Minister Regulation DPDTT No. 19/ 2017 is a form of regulation that explains the priorities of use and villages in 2018, starting from the designation for the use of Village funds based on Village typology to the programs in the field of development and empowerment. Tirtonirmolo Village is one of the villages in the Bantul Regency, Yogyakarta Special Region. Based on the typology, Tirtonirmolo Village is a developing village (RPJM Tirtonirmolo Village 2018). Therefore, if it is linked to the DPDTT Ministerial Regulation No.19/ 2017, the use of the Tirtonirmolo Village Fund in 2018 was earmarked in the fields of development and empowerment and funding for program

implementers. Based on the sixth Mid-Term Development Plans for the 2018 Tirtonirmolo Village, they are grouped into three, namely: First group is an environmental development, including infrastructure development, educational facilities, housing and settlements, industrial facilities and infrastructure development and tourism development. Second group is a social development, involving increasing human resources (HR), moral or mental education, improving health and sports facilities. Third group is an Economic Development, involving empowering economic enterprises, increasing the progress of Small and Medium Enterprises (SMEs-UMKM) through cooperative programs, channeling, forming Village owned enterprises (*BUMDes*), establishing productive economic business partnerships with other parties (government, private and investors).

The role of all parties in following the management of Village Funds Allocation is highly expected both in the planning, implementation and accountability process for managing village funds. The village Apparatus, Community and University must collaborate to reduce risks that can harm village finances. Higher Education and Villages must support each other in the process of research, teaching and community service by providing technical guidance to village officials on village financial management (Fitritamami, Hidayah, Mahendra, & Sofian, 2018).

This study aims to describe and analyze how the effectiveness of village funds management to support the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency that is seen from the process of planning, implementation and accountability. Also, supporting and inhibiting factors can encourage overall economic development, sustainability, optimize to reduce poverty in rural areas, promote opportunities and obstacles in the management process based on the Minister of Home Affairs Regulation

No. 37/ 2007 and the Bantul Regent Regulation No. 29/ 2018 concerning the amendments of the Bantul Regent Regulation No. 60/ 2014 concerning Village Funds.

Based on the interviews conducted by the researcher at Tirtonirmolo Village Apparatus, the use of village funds in Tirtonirmolo Village was carried out through the process of drafting a Draft budget and village expenditure revenue (*RAPBDes*) which was then discussed through a village deliberation forum related to the management of the Village Fund. Tirtonirmolo Village focuses on the construction of infrastructure to support community needs as well as the construction of several uninhabitable houses in Tirtonirmolo Village. However, in determining the Draft budget and village expenditure revenue (*RAPBDes*), there are various obstacles faced, including the need for community infrastructure in Tirtonirmolo Village which is quite a lot and difficult to accommodate. On the other hand, the people at Tirtonirmolo Village also need economic infrastructure in the form of a market which for the last three years, it has not been fully resolved. The Village Secretary of Tirtonirmolo Village also explained as follows:

The explanation above shows that the effectiveness of using village funds is a common research subject, but the village of Tirtonirmolo Village, Kasihan District, Bantul Regency is unique because of its location which is included in the sub-urban area. Various communities, which include farmers, professional craftsmen and employees, make the management and needs of village funds quite different from other villages. Therefore, this study aims to determine how effective the management of village funds to carry out for infrastructure development was assessed by various aspects, including accountability and impact on community satisfaction.

B. Formulation of the Problem

Based on the background of the problems above, the problem is formulated as follows:

How is the effectiveness of village funds in supporting market village development in Tirtonirmolo Village, Kasihan District, Bantul Regency?

C. Research Purposes

The purpose of this study was to determine the effectiveness of village funds in supporting the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency.

D. Benefits of Research

The expected benefits of this research are described as follows:

1. Theoretical Benefits

There are theoretical benefits that are expected by the researcher after doing this study. They are:

- a. Providing scientific discourse and knowledge in government management accompanied by supporting theories.
- b. Becoming a reference material for students or the community related to the effectiveness of village fund management.

2. Practical Benefits

Besides theoretical benefits, this study is expected to provide practical benefits to others. Those are:

- a. Knowing the effectiveness of village funds in supporting market village development in Tirtonirmolo Village, Kasihan District, Bantul Regency based on the policy process.
- b. Becoming a preference for the government in making policies related to village funds.

E. Literature Review

There are 10 literatures that are used to compare studies with each other related to the topic of this study. The research related to the management of village funds is not a new study in government science research. There are several previous studies. First research is from (Mutiarin D, Gaddafi R, 2017). They said that Gunungkidul Regency is one of the areas within the administrative area of the Yogyakarta Special Region Province. In terms of poverty, Gunungkidul Regency is the poorest area among the other five districts / cities. The poverty rate, the illiteracy rate, the divorce rate, and the high dropout rate have further strengthened the status of Gunungkidul Regency as the poorest district in DIY. The post-reform of poverty alleviation in Gunungkidul Regency 22 has shown the result that tends to be static. Even in this case, the Central Government, the Yogyakarta Provincial Government, and the Gunungkidul Regency Government themselves have made various efforts to alleviate poverty in Gunungkidul Regency. The Gunungkidul district budget is still very dependent on the agricultural sector. The number of poor people is still high, as well as most of them are illiterate, which still ranks on fifth among other districts that are in the administrative area of the Special Region of Yogyakarta. To alleviate poverty in Gunungkidul Regency in the future, the Gunungkidul Regency Government must immediately improve itself by providing complete data, and consistent with a sustainable

poverty alleviation program and a pro budget for poverty alleviation. Creativity and innovation in making policies is absolutely necessary because Gunungkidul Regency has extraordinary natural potential. Maximizing the available land, managing tourism potential, and improving the quality of human resources are the most realistic things to do at this time.

According to (Darson, Kambolong, & Suriyani, 2018) researched about the effectiveness of the management of village fund allocations to improve the implementation of development at Pola Village, Pasir Putih Subdistrict, Muna Regency. The result showed that it has not been effective due to the lack of transparency of information to the community and the lack of community involvement in the implementation of development. (Boedijono et al., 2019) also states that the villages in Bondowoso Regency have carried out village financial management well, but in certain cases, they are still not orderly in administration, so they sometimes experience delays in disbursing village finances for the next period.

Further research was carried out by (Antou et al., 2019) which shows the effectiveness of Talawaan Village funds on development and empowerment. The Talawaan Village community is in very effective category. The obstacles experienced in realizing village funds are the community's understanding of village funds and the late disbursement of village funds. The solutions are to provide policies for the management and distribution of Village Funds while still paying attention to strengthen the role and institutions of government. The management of village budgets in various existing fields requires managerial and accountability to ensure that the existing funds can be distributed as planned. It necessarily pays attention to the welfare of workers, so economic activities can run effectively and efficiently, keep fiscal stability under control and the ability to make a number of breakthroughs or effective innovations.

According to Turere et al. (2019) says that the Village Fund in Pineleng District develops effectively and is maximized which states that the Village Funds has a level of effectiveness and a positive impact according to the results of direct counseling to the community in Pineleng District. Moreover, (Basri, 2019) found that the effectiveness of the Village Fund in Leppangangeng is quite good and in line with the needs of the community. The development is carried out based on the results of an agreement with collective deliberations. Furthermore, it is done under the supervision of all parties, including the community.

According to (Muliadi et al., 2019) claim that the effectiveness of the Village Funds Budget use in Amali District, Bone Regency, starts from the achievement of objectives carried out through development goals in the form of work programs, community participation, efficiency and effectiveness, as well as supervision. (Fitrah & Mardiah, 2019) found that the use of village fund allocations in the preparation of village development work plans in Lombong Village has not been optimal due to several obstacles, among others; limited management human resource capabilities; relatively small fee for management; disbursements of village fund allocation funds are often delayed, and there are still pieces from unscrupulous officers.

According to Saufi's study (2020), a transparent planning process and the realization of effective implementation are 95% of the total budget. The supporting factors are the existence of regulations in the management mechanism, and the capacity of the village apparatus human resources in financial management that is supervised by the sub-district, both in terms of realization performance and financial accountability reports. The inhibiting factor faced is the still weak broad community involvement in village fund allocation (*ADD*)

planning related to human resource development and community economic empowerment, so an ideal realization of 70% can be realized in accordance with Central and Regional policies.

According to (Ridha, 2019) says that the management of village funds has been running effectively even though the allocation is not 100% effective. The government's efforts to improve the community's economy include empowerment in the infrastructure sector and in the public and religious fields.

According to (Saufi, 2020), the research shows that a transparent planning process and the realization of effective implementation account for 95% of the total budget. Supporting factors are the existence of regulations in the management mechanism, and the capacity of the village apparatus human resources in financial management that is supervised by the sub-district, both in terms of realization performance and financial accountability reports. The inhibiting factor faced is the still weak broad community involvement in village fund allocation planning related to human resource development and community economic empowerment so that an ideal realization of 70% can be realized in accordance with Central and Regional policies. For more details, it can be seen in the following table:

**Table 1. 1
Literature Review**

o.	Aut hors	Rese arch Title	Research Result
.	Mu tiarin&	Progr am Effectivene ss	Gunungkidul Regency is one of the area that is located within the administrative area of the

	<p>Ga ddafi, (20 17)</p>	<p>Finan cial AidEspecia lly in Alleviating Poverty in Gunungkid ul Regency</p>	<p>Special RegionYogyakarta. Gunungkidul isthe poorest area amongfive Regencies / Cities. Poverty rate, blind rateletters, divorce numbers,and dropout rates³²which are high, confirm the statusGunungkidul Regencyas a the poorest regency in DIY.Poverty alleviationin Gunungkidul Regency shows the resultswhich tends to be static.Even in this case, the Central government,Provincialgov ernmentDIY, as well The district government ofGunungkidul itselfhave donevarious attempts in fixing poverty inGunungkidul Regency.APBDof Gunungkidul districtis still very dependentin the agricultural sector.The number of poor peopleis still high, so toowith illiterate numberswho still occupyfifth betweenAnother regency that isare within the territoryProvincial administrativeSpecial Region Yogyakarta. The efforts to alleviatepoverty in</p>
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			<p>Gunungkidul Regencygo forward, in which theGovernmentGunungkidul Regencymust immediately fixin a way33 provides data complete, and consistent with the program poverty alleviationwhich is continuousand budget proagainst alleviationpoverty. Creativityand innovation inmake a policyvery absoluteneeded, this thingbecause of the RegencyGunungkidul is spelled out has natural potentialoutstanding.Maxi mizing landavailable, managetourism potential, as well improve qualityhuman Resourcesis the most thingrealistic to do now. In view of,that District Gunungkidul isThe largest district inDIY with potential extraordinary nature,it should bepoverity problem inGunugkidul canimmediatelyovercome.</p>
.	Dar son,	The Effectivene ss of Village	The management of village fund allocations in improving the implementation of

	Kambolo ng, & Suriyani, (2018)	Fund Allocation Management in Improving Development Implementation (Case Study at Pola Village, Pasir Putih Subdistrict, Muna Regency)	development in the Desa Pola, Pasir Putih Subdistrict, Muna Regency cannot yet be said to be effective due to the lack of transparency of information to the community and the lack of community involvement in development implementation.
.	Boedijono et al., (2019)	The Effectiveness of Village Fund Management for Development and Empowerment of Villages in Bondowoso Regency	The villages in Bondowoso Regency have carried out a village financial management well, but in certain cases, those are still not used orderly in administration, so they sometimes experience delays in disbursing village finances for the next period.
.	Antou et al., (2019)	The Effectiveness of Village Funds on the Development and	The Talawaan village funds on development and empowerment Talawaan village are very effective category, and the obstacles experienced in realizing village funds are the

		Empowerment of Village Communities in Talawan District, North Minahasa Regency.	community understanding of village funds and late disbursement of village funds.
	Turere, Rotinsulu, & Walewangko, (2019)	Effectiveness of Village Fund (DD) against Improvement of Community Welfare in Peneleng District, Minahasa Regency	The Village Funds in Pineleng District develop effectively with a value above 100% which states that the Village Fund has a level of effectiveness and a positive impact according to the results of direct counseling to the community in Pineleng District.
	Basri, (2019)	Effectiveness of the Use of Village Funds in Leppangeng, Ajangale District, Bone Regency	The effectiveness of the Village Fund in Leppangeng is quite good and is in accordance with the needs of the community. The development carried out based on the results of an agreement with collective deliberations. Development carried out under the supervision of all parties, including the community.
	Muliati et	Effectiveness of the Use of	The effectiveness of the use of the Village Fund Budget in Amali

	al., (2019)	Village Fund Budget (Case Study in Amali District, Bone Regency)	Subdistrict, Bone Regency is seen from the achievement of objectives carried out through development goals in the form of work programs, community participation, efficiency and effectiveness, and supervision.
	Fitr ah & Mardiah, (2019)	The Effectiveness of the Use of Village Fund Allocations in the Formulation of Development Work Plans in Lombong Village, Malunda District, Majene Regency	The use of village fund allocations in the preparation of a village development work plan in Lombong Village has not been maximized due to several obstacles, as follows: limited management human resource capabilities; relatively small fee for management; disbursements of ADD funds are often delayed; there are still pieces from unscrupulous officers.
	Rid ha, (2019)	The Effectiveness of Village Fund Management in Improving the Community Economy in	The management of village funds during this time has been running effectively even though the allocation has not been 100% effective. The government's efforts to improve the community's economy include empowerment, both in the infrastructure sector and

		Langsa District, Langsa City	the public and religious fields
0.	Sau fi, (2020)	Analysis of Village Fund Allocation Management in Efforts to Grow the Economy and Reduce Poverty in Ponggok Village, Polanharjo District, Klaten Regency, Central Java Province.	A transparent planning process and the realization of effective implementation are 95% of the total budget. The supporting factors are the existence of regulations in the management mechanism, and the capacity of the village apparatus human resources in financial management that is supervised by the sub-district, both in terms of realization performance and financial accountability reports.

As explained above, there are the previous studies related to this recent research, the effectiveness of village funds in supporting the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency. This recent research is different from the previous research (Antou et al., 2019), entitled about The Effectiveness of Village Funds on the Development and Empowerment of Village Communities in Talawan District, North Minahasa Regency. Antou's research measures the effectiveness of village funds quantitatively based on the ratio of budget realization and budget targets, while this study measures the effectiveness qualitatively based on *Permendagri* No. 113/ 2014, namely planning, implementation, administration, reporting and accountability.

F. Theoretical Framework

1. Effectiveness

Effectiveness comes from the English word "effective" which means successful or something that is done successfully. In a scientific dictionary, effectiveness is the accuracy of use, supporting objectives or useful results. Soewarno (1994: 16) argues that "Effectiveness is a measurement in the sense of achieving predetermined goals." This statement is in line with Setiawan (2014) saying that "Effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. The greater the percentage of targets achieved, the higher the effectiveness".

Cited in Mutiarin and Khadafi, (2017), Effendy argues that effectiveness is communication in the process of achieving goals according to budgeted costs, predetermined time and predetermined number of personnel. Meanwhile, Hadayaningrat (1996) in a book entitled Principles of Management Organization argues that effectiveness is a measurement which means the achievement of predetermined goals and objectives.

Based on Great Dictionary of Indonesian Language Dictionary (*KBBI*), effectiveness comes from the root word effective which means to have an effect, influence, impression and can bring or produce benefits. Moreover, according to Akmal (2016), effectiveness is usually used to measure something that points to results. Effectiveness is often associated with efficiency, but actually effectiveness and efficiency are actually two different things. Effectiveness emphasizes more on something to be achieved while efficiency is how to achieve these results well.

The same thing was stated by Dracker, cited in Mutiarin (2014: 14), effectiveness means doing everything that has been agreed upon while efficiency is doing what should be done. Effectiveness means how people are able to achieve a goal, while efficiency means how we can manage the existing potential properly. Furthermore, effective is more focused on achieving goals, while efficiency refers to the ability to use existing potential, and it can be used to achieve high results.

Effectiveness is an element used to achieve predetermined goals and objectives. This is in line with Suhana in Mutiarin (2014), who states that effectiveness is a measure in achieving a predetermined goal. Measuring the effectiveness of a program needs to be done to see the extent of the benefits and impacts which the program has on program recipients.

Meanwhile, according to Mahmudi cited in Damarika (2016), effectiveness is the relationship between output and goals. The more output contributions to achieve a goal, the more effective an organization, a program or an activity will be. Effectiveness is a result-oriented, an organization, a program, or an activity that is considered effective enough if the outputs can meet the expected objectives.

In addition, according to Mahmudi in Damarika's study (2016), effectiveness is the accuracy of expectations, implementation, and results achieved, while ineffective activities are the activities that always experience gaps between expectations, implementation and the results that have been achieved.

Effectiveness can also be interpreted by looking at four things that describe effectiveness in Mutiarin (2014), as follows:

- 1) Do the right things based on what should be done and completing according to the plans and rules that have been planned in advance.
- 2) Achieve things that are better than competitors, which can be the best among the best opponents.
- 3) Provide useful results from what has been done.
- 4) Deal with the future.

In assessing the effectiveness of an organization, there are several benchmarks in program activities. According to Campbel JP in Mutiarin (2014), the following points are some of the most common and most prominent measurements, including:

- 1) Program Success
- 2) Target success
- 3) Satisfaction with the program
- 4) Input and output levels
- 5) Achievement of overall goals

Another thing about measuring effectiveness was also stated by Gibson. Based on Damarika (2016) there are several measures of effectiveness, such as:

- 1) Production is an organization's ability to produce output in accordance with demand.
- 2) Efficiency is the comparison of output with input which is measured based on the ratio between profit and cost or time used
- 3) Satisfaction is a measure to see an organization can meet the desires of society.
- 4) Excellence is the degree to which an organization can respond quickly to a change.

- 5) Development is a measure of an organization's ability to increase its capacity to meet community demands.

According to Soekanto (2008: 80), a regulation that is effective or not is determined by at least 3 factors, namely:

- 1) Regulatory / policy factors, namely legal regulations or the law itself.
- 2) Participation factor, namely community participation where the regulation applies.
- 3) Budget factor, namely the means or facilities that support the passage of regulations.

It can be concluded that effectiveness is to measure how a program can bring many benefits to program recipients, or it can also be said to be a measure to see the suitability between input and output.

2. Village Funds

According to (Hanif, 2017) Village funds are one of the government policies that are prioritized to finance development and community empowerment, which in its practice, it is managed by utilizing local potential, with the hope of creating jobs for the local community.

The existence of Act No. 6/ 2014 concerning Villages, which was then followed up by the Government Regulation No. 60/ 2014 concerning the Village Funds sourced from the State Revenue and Expenditure Budget, aims to increase village independence through programs and activities related to village development and empowerment of village communities. In accordance with the regulation in the Act No. 6/ 2014 Article 72

Paragraph (1) letter d concerning Villages, one of village income sources comes from the allocation of village funds which are part of the balance funds received by districts / cities.

According to Pandawa (2017), village funds are the funds sourced from the State Revenue and Expenditure Budget (*APBN*) intended for customary villages which are transferred through the Regency / City regional revenue and expenditure budget and are used for finance governance, development, and empowerment. community and community development.

According to the Regulation of the Minister of Finance No.49 concerning the Procedures for Allocation, Distribution, Use, Monitoring and Evaluation of Village Funds, the so-called village funds are funds sourced from the state revenue and expenditure budget (*APBN*) allocated to villages that are transferred through the Regency / City regional revenue and expenditure budget and used to finance government administration, development implementation, community development, and community empowerment.

According to Jamaludin cited in Hanif (2017), village funds can be prioritized in driving the village economy, infrastructure development and creating as many jobs as possible to reduce social disparities and poverty. The principle of priority for the use of village funds includes three elements according to Pandawa (2017: 7), namely:

1. Justice that is prioritizing the rights and needs of all village communities without any discrimination.
2. Priority needs that are prioritizing village interests based on urgent needs, and are needed and directly related to the interests of the majority of village communities.

3. Typology of villages, which considers geographical conditions, sociological, anthropological, economic and ecological characteristics of the village as well as changes in the development of village progress.

The effectiveness of a development is also assessed by the results of the development being felt by the community in a sustainable manner. Sustainability with the intention of development is carried out in accordance with community participation and can be enjoyed by the community in a sustainable manner. Community participation is also required from various parties and most importantly the contribution of local communities. Participation is taking part in joint activities (Muliadi et al., 2019).

The distribution of village funds each year has a breakdown of each district based on the number of allocations calculated through the total population, poverty rate, area size, and the level of geographic difficulty of the village in each district / city. Distribution of village funds is carried out through transferring village funds from the State General Treasury Account (RKUN) to the Regional General Treasury Account (RKUD) and ultimately transferred to the village treasury account (RKD) which is an account where the village government budget is stored that holds all village revenues used to pay, and all village expenditures.

To support the realization of good governance in village administration, village financial management is carried out based on governance principles, namely transparent, accountable and participatory and carried out in an orderly manner and with budget discipline. Village financial management is managed within 1 (one) fiscal year, from January 1 to December 31 (Article 2, *Permendagri* No 113/ 2014). The process of village

financial management is based on *Permendagri* No.113/ 2014, namely planning, implementation, administration, reporting and accountability (Fachrul& Syam, 2017).

3. Rural Infrastructure Development

The Rural Infrastructure Development Program (PPIP) is one of the infrastructure development programs for rural areas in the developing category that is based on community participation. The rural infrastructure development program (PPIP) is under the National Program for Community Empowerment (PNPM) Mandiri with activity components including facilitation and community mobilization. The purpose of carrying out this activity is to reduce poverty and strengthen the implementation of good governance at the local government level. Meanwhile, the objective of the implementation of this activity is to improve access for the poor, near-poor, and women, including the minority, to basic rural infrastructure services based on community empowerment in good governance.

The rural infrastructure development program (PPIP), motivated by the enthusiasm to support poverty alleviation efforts in rural areas, is a continuation program from the previous rural infrastructure development program. Prior to the start of the rural infrastructure development program (PPIP) in 2007, the Directorate General of *Ciptakarya* had rural infrastructure development programs in the form of a compensation program for the reduction of fuel subsidies in the rural infrastructure sector (PKPS-BBMIP) in 2005 and Rural Infrastructure Support Program (RISP) in 2006. However, unlike the previous program, The rural infrastructure development program (PPIP)

prioritizes community participation in implementing its programs. Besides that, in its implementation, the rural infrastructure development program (PPIP) is carried out by the PIP Work Unit which coordinates with the Provincial Smart Indonesia Program (PIP) and the Coordination Team and the Regency Implementing Team.

As a national program, the rural infrastructure development program (PPIP) is implemented in 29 provinces spread across all regions in Indonesia, with the target location that continues to grow every year. The PPIP includes the following activity components:

- 1) Strengthening community planning and development capacity,
- 2) Improvement of village services and infrastructure through direct community assistance,
- 3) Capacity building for program implementation as well as monitoring and evaluation.

Meanwhile, the approach to the rural infrastructure development program is as follows:

- 1) Community empowerment, where the entire process of activities, including the preparation, planning, implementation, control, and maintenance stages involves an active role of the community,
- 2) Siding with the poor, namely the orientation of activities both in process and utilization, the results are attempted to have a direct impact on the poor.
- 3) Autonomy and decentralization, namely local governments and communities fully responsible for program implementation and infrastructure sustainability.

- 4) Participatory, where the community is actively involved in every activity process and provides opportunities for active participation of the poor, women and minorities.
- 5) Self-reliance,
- 6) Development program integration, which means that the program is implemented in an integrated manner with other rural development programs,
- 7) Strengthening institutional capacity, as well
- 8) Gender equality and justice.

Based on the guidelines for the implementation of the rural infrastructure development program, this program is implemented which it is to prioritize the integration with related programs. So, even though it is implemented in a participatory manner, this program must also pay attention to regional development policies. For example, in the rural area development spatial plan as outlined in the Regency Spatial Plan as well as the Detailed Area Spatial Layout Plan.

4. Government of Village

The meaning of village government must first be distinguished in the terms of government and governance. The government is the State apparatus (body) that organizes the government, while the governance is an activity carried out by the State apparatus, namely the governance. Thus, village government can be interpreted as an activity within the framework of governance carried out by government apparatus or organizations, namely the village government according to (Koentjaningrat, 1993).

According to Pambudi in In the journal (ADH,2015) village government can be interpreted as an activity within the framework of governance carried out by the

government apparatus or organizations, namely the village government. Then, Surasih states that the village government is part of the national government, whose implementation is aimed at the village.

The village government is the organizer of government affairs and the interests of the local community in the government system of the Unitary State of the Republic of Indonesia (*Permendagri*No. 113/ 2014). The Village Government is the Village Head assisted by the Village Apparatus as an element of village government organizers. The village government is an extension of the central government that has a strategic role to regulate society in rural areas in order to realize government development. Based on this role, the regulations related to the village government are issued which regulate the village government, so that the wheels of government run optimally. The village government consists of the Village Head and Village Apparatus, which includes the village secretary and other apparatus (Sugiman, 2018). The organizational structure is as follows:

1) Head of Village

The village head is the village government or is assisted by village officials as an element of village government organizers (UU RI No. 6 of 2014 Article 1 Paragraph 3). The village head is in charge of administering village government, implementing village development, community development, empowering village communities (UU RI No. 6 of 2014 Article 26 Paragraph 1).

2) The Village Consultative Agency

An institution that carries out government functions whose members are representatives of the village population based on regional representation and are determined democratically (UU RI No. 6 of 2014 Article 1 Paragraph 4 concerning

Village Act). The functions of the BPD related to the village head (UU RI No. 6 of 2014 Article 55) are to:

- a. discuss and agree on the Draft Village Regulation with the village head
- b. accommodate and channel the aspirations of the village community
- c. supervise the performance of the village head

3) Secretary

A secretary is the village apparatus in charge of assisting the village head to prepare and carry out the management of the village administration preparing the preparation of the village government administration report. The functions of the village secretary are to:

- a. organize administrative activities and provide materials for the smooth running of the village head's duties
- b. assist in the preparation of Village Regulations
- c. prepare materials for the Village Government Implementation report
- d. coordinate for regular meeting organizers
- e. carry out other tasks assigned to the village head

4) Village Technical Implementer includes:

- a. Head of Government Affairs
- b. Head of Development Affairs
- c. Head of Welfare Affairs
- d. Head of Financial Affairs
- e. Head of General Affairs

G. Conceptual Definition

1. Effectiveness

Effectiveness in the context of this research is the achievement of a goal carried out in a good way and with good results by an individual, group or an organization that is within the scope of Tirtonirmolo Village, Kasihan District, Bantul Regency.

2. Village Funds

Funds originating from the district are allocated with the aim of equal distribution of financial capacity between villages to finance village needs in the context of administering governance and implementing development and community services in Tirtonirmolo Village, Kasihan District, Bantul Regency.

3. Rural Infrastructure Development

Rural Infrastructure development is an infrastructure development program to increase public access to basic rural infrastructure services based on community empowerment in good governance.

4. The Government of Village

Rural governance is a process of managing an organizational activity and resources carried out by village government officials in achieving the goals of government organizations

H. Operational Definition

Table 1. 2
Operational Definition

Purpose	Variable	Indicator
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The Effectiveness of Village Funds in Supporting Development Progress Tirtonirmolo Village infrastructure	Appropriate Use of Budget	<ul style="list-style-type: none"> – Village Funds Budget Allocation in Market Development – Targeting Accuracy in Budget Usage
	Accurate Use of Human Resources	- Important Role of Organization
	Timing Accuracy	- Timeframe for Village Market Development

I. Research Methods

The research method is a scientific way to obtain data that is in accordance with the research objectives. There are four keywords in the research method, namely data, objectives, scientific means, and usability. The research method used to design a study started from the planning stage, implementation, and after the research data collection.

1) Research Sites

The research setting was carried out in Tirtonirmolo Village, Kasihan District, Bantul Regency.

2) Types of Research

This type of research used was a qualitative research, a descriptive approach. Qualitative research is research that seeks to produce or create new theories rather than testing the truth of a theory. The benefit of qualitative analysis is how individuals interpret social symptoms or objects that are outside or inside themselves, so qualitative research does not attempt to find a relationship between one social phenomenon and another (Martono, 2011).

The data collection were carried out by examining writings on how the effectiveness of village funds in supporting the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency, and also the researcher understood information conversations, and compared as well asexamined the results of interviews with one other informant to answer some of the questions that the researcher has asked. Regarding the data collection and also observing how this program works, the researcher preferred to use the method of interviewing people who are considered close to the object of this study. Based on the description above, the qualitative research method can produce descriptive data on the effectiveness of village funds in supporting the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency.

3) Data Collection Technique

In this study, the researcher used two types of data, namely, primary data and secondary data.

a. Primary Data

Primary data is the data that is obtained directly in the research process. This study obtained the primary data from observation at the research setting, and also conducted in-depth interviews. The primary data are the opinions from theinformants who are relevant or related to this research.

An interview is a conversation with a specific purpose. The conversation is carried out by both parties, namely the interviewee as the respondent and also the party from the interviewer(Moleong, 2019). In this study, the informants had been determined.. The informants in this study involved.

Table 1. 3
Informant Data

Informants	Position
Village Administration	<ol style="list-style-type: none"> 1. Head of Tirtonirmolo Village 2. Head of economic affairs Tirtonirmolo Village 3. Head of finance Tirtonirmolo Village 4. Head of secretary Tirtonirmolo Village 5. Head of section economy Tirtonirmolo Village
Infrastructure User Community	<ol style="list-style-type: none"> 1. Five market users

b. Secondary Data

Secondary data are the supporting data used to improve the primary data itself. Secondary data can be obtained through journals, archives, books, mass media, regulations, and previous research that is interrelated with the effectiveness of village funds in supporting the progress of infrastructure development in Tirtonirmolo Village, Kasihan District, Bantul Regency. The secondary data used in this study were:

- 1) General description of the village area of Tirtonirmolo Village.

- 2) Infrastructure data at Tirtonirmolo Village.
- 3) Books about rural infrastructure development programs.

J. Data Analysis

The data analysis is a method of processing data into information. The data analysis technique used was interactive model analysis. According to Huberman (2014), in this model, the three components of analysis, namely data reduction, data presentation and conclusion drawing, were carried out in an interactive form with the collection process with the data collecting process as a cycle.

1) Data Reduction

Data reduction is one of the qualitative data analysis techniques. Data reduction is a form of analysis that sharpens, classifies, directs, removes unnecessary and organizes the data in such a way that final conclusions can be drawn. The reduction did not need to be interpreted as the data quantification. The data obtained from the field were quite large, so it was recorded carefully and in detail. As stated earlier, the longer the researcher went to the field, the more complex and complicated data were obtained. For this reason, it is necessary to immediately analyze data through data reduction.

The data reduction means summarizing, choosing the main things, focusing on the important things, and looking for the themes and patterns. Thus, the data that has been reduced provided a clearer picture, and made it easier for the researcher to carry out further data collection, and search for it. The data reduction can be assisted with equipment, such as computers, notebooks, and so on.

In reducing data, each researcher is guided by the goals to be achieved. The main objective of qualitative research is findings. Therefore, if the researcher in conducting

research finds anything that is unknown, or does not yet have a pattern, that is precisely what the researcher should pay attention to in carrying out data reduction.

The data reduction is a sensitive thinking process that requires intelligence, flexibility, and a high depth of insight. For researchers who are new to data reduction, they can discuss with friends or other people who are considered sufficiently good at the problems being studied. Through this discussion, the researcher's insights developed, so they could reduce the data that have significant findings and theory development.

2) Data Presentation

The data presentation is one of the qualitative data analysis techniques. It is an activity when a set of information is compiled, so it gives the possibility of drawing conclusions. The form of qualitative data presentation is in the form of narrative text (in the form of field notes), matrices, graphs, networks and charts. In quantitative research, the data presentation can be done using tables, graphs, pictograms, and so on. Through the presentation of the data, the data is organized and arranged in a relationship pattern, so it will be easier to understand. This is different in qualitative research, where data presentation was carried out in the form of brief descriptions, charts, relationships between categories, and the like. According to Huberman (2014), the most often used to present data in qualitative research is narrative text.

Through presenting data, it was easier to understand what happened, and plan the next work based on what has been understood. Furthermore, Miles and Huberman suggest that in displaying data, apart from a narrative text, it could also be in the form of graphs, matrices, networks, and charts.

3) Drawing Conclusion / Verification

Drawing a conclusion is one of the qualitative data analysis techniques. It is the result of analysis that can be used to take action. The third step in data analysis in qualitative research is drawing conclusions and verification. The initial conclusions put forward are still provisional, and experience changes if there is no strong evidence found to support the next data collection stage.

Therefore, if the conclusions put forward at an early stage that are supported by valid and consistent evidence when the researcher returned to the field to collect data, then the conclusions put forward were credible conclusions. Thus, the conclusions in qualitative research might be able to answer the formulation of the problem, but it maybe not because as stated above, the problem formulations in qualitative research were still temporary and developed after the researcher was in the field.

The conclusions in qualitative research were new findings that have never existed before. The findings can be in the form of a description of an object that was previously dim or even dark, so after being examined, it becomes clear. This conclusion can be a causal or interactive relationship, or a hypothesis or theory.