ABSTRACT

EFFECTIVENESS OF UTILIZATION OF OPERATIONAL BUDGET AT MADATTE VILLAGE OF POLEWALI SUB-DISTRICT OF POLEWALI MANDAR REGENCY

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The problem investigated in the study was about program effectiveness. The objective of the study was to understand and analyze the effectiveness utilization of operational budget (DOK) at Madatte village of Polewali sub-district of Polewali Mandar regency.

The stud applied a descriptive qualitative method. The data for the study was collected through interviews with 12 informants, including an auditor (Inspectorate of Polewali Mandar regency), head of sub-district, PPTK of sub-district, village head and secretary, four heads of sections, treasures of the DOK, and two local people of Madatte village.

The results of the study showed that the utilization of DOK at Madatte village was not effective. The input sub-variable of human resources (the treasurer of DOK) lacked of skills and knowledge of budget management. Facilities and infrastructure were also limited to support the management of DOK. The planning of activities did not refer the decree of regency number 7 year 2011. In the process sub-variable in terms of planning to utilization of the DOK was not optimal since the stakeholders were not yet involved in the process. However, the timing of the activities and objectives were in accordance with the original purpose. Supervision of the DOK utilization was done by the embedded functional auditor but not yet supervision by the people. The output sub-variable showed that most of activities were relevant with the original purposes. The stakeholders hoped that DOK could be improved that all needs in the Madatte village could be met.

Kata Kunci : Effectiveness Of Utilization Of Operational Budget, *Input, Process, Output.*