

Implementation of Village Fund Management in Tatengesan Village, Pusomaen District, Southeast Minahasa Regency

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ABSTRACT

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This study uses a qualitative research type, primary data collected through interview techniques, observation and supported by secondary data, namely documentation. The data analysis of this research used an interactive model consisting of "data collection, data display, data condensation, concluding; drawing and verifying" developed by Miles, Huberman, and Saldana. The results of this study prove that the management of the Village Fund for the 2019 fiscal year is in the planning stage, seen from the musrembang held by the Village Fund implementation team that is still less effective, wherein the musrembang activity community participation is still very low, due to the lack of transparency of information conveyed by the Tatengesan Village apparatus to the community. Tatengesan Village. Implementation based on research results is less effective, the use of the Village Fund budget can be resolved properly but due to the lack of transparency of information related to the implementation of activity planning by the village government to the community, so that the achievement of the objectives of the Village Fund management carried out in Tatengesan Village is still less effective. Accountability in the Village Fund Management process in improving physical development in Tatengesan Village is still less effective, the preparation of the accountability report only focuses on one person, namely the Operator. There is no evaluation of activities that should be carried out with the Tatengesan Village community and the capacity of human resources is still inadequate. Lack of information obtained by the community from the village government so that the community does not know at all their function as a direct supervisory team in the management of the Village Fund, but the community only knows that there is and has been the implementation of development in the village.

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Introduction

The government system of the Republic of Indonesia divides the territory of Indonesia into large regions and small regions, with the form and structure of the lowest level of government being the village or kelurahan (Mardeli, 2015).

Village government is a sub-system of the national government administration system under the district government. The village government as the spearhead in the local government system will be in direct contact with the community (Sugiman, 2018).

In terms of village finances, the village government is required to compile a Village APB Implementation Realization Report and an Accountability Report for the Village APB Implementation Realization (Pujiati, 2018). This report is produced from a cycle of village financial management, starting from the planning and budgeting stages; implementation and administration, to reporting and accountability for village financial management. In the planning and budgeting stages, the village government must involve the village community represented by the Village Consultative Body (BPD), so that the work programs and activities that are prepared can accommodate the interests and needs of the village community and are by the capabilities possessed by the village. In addition, the village government must be able to keep records, or at least keep books of financial transactions as a form of financial accountability that it does (Liando, Lambey, & Wokas, 2017).

Accountable village financial management is financial management that can be accounted for starting from planning, implementation, administration, to village financial reporting (Rodiah et al., 2021). The realization of accountability is the main goal of public sector reform. In general, that accountability is defined as a form of obligation to be able to account for the success or failure of the organization's implementation in achieving the targets that have been applied for the previous periods which are carried out periodically (Hanum, 2018).

The implementation of Village Fund management carried out by Tatengesan Village is in the Pusomaen District, Southeast Minahasa Regency, namely the Village

Financial Management Power is held by the Village Head or what is called the Old Law, however, in its implementation, the power is partially delegated to village officials so that the implementation of financial management is carried out jointly by the Village Head and the Technical Implementer of Village Financial Management (PTPKD).

Mentions that Eugene Bardach in his writings said that the author who earlier paid attention to the problem of implementation was Douglas R. Bunker in his presentation before the American Association for the Advancement of Science in 1970 (Hutahayan, 2019) (Helmizar et al., 2020). At the time it presented for the first time conceptually about the process of implementing policy as a socio-political phenomenon. The concept is then increasingly discussed along with the number of experts who contribute thoughts on policy implementation as one of the stages of the policy process (Wahab, 2021). Mentions some authors put the implementation phase of policy in a different position, but in principle every public policy is always followed up with policy implementation (Akib, 2012).

Tatengesan Village, Pusomaen District, Southeast Minahasa Regency in the 2019 Fiscal Year received a transfer from the central government of Rp. 756,798,000,-. It was revealed that the administrative aspect of the budget management time frame was difficult to comply with by the village, the standard unit price of goods and services for the reference for the preparation of the Village Revenue and Expenditure Budget (APBDesa) did not yet exist, the preparation of the APBDesa did not fully describe the needs needed by the village, the transparency of the plan for the use and accountability of the APBDesa low, village financial accountability is not up to standard and prone to manipulation (Prasetyo & Muis, 2015). There are still problems in the management of the Village Fund, especially about planning and reporting, and accountability. How is the Implementation of Village Fund Management in Tatengesan Village, Pusomaen District, Southeast Minahasa Regency for the 2019 fiscal year?

Method

This type of research is qualitative research as the reference used, namely

(Sidiq, Choiri, & Mujahidin, 2019) that; "Qualitative research is to develop concepts that help understand social phenomena in natural settings, by emphasizing understanding, experience and looking at participants"

Qualitative data relates to several collections of words, symbols, pictures, or other non-numerical records, materials, or artifacts collected by researchers and related to social groups in the study (Sidiq et al., 2019). Qualitative research studies generally involve what are described as inductive, generalized theories, subjective, and non-positivist processes.

Based on this thought, this qualitative research was conducted to collect data, present, describe, process, and analyze data on Village Fund management policies and challenges for village apparatus resources. So that it can provide solutions in overcoming the problems found in this study (Sugiyono, 2012).

Results And Discussion

Tatengesan Village, Pusomaen District, Southeast Minahasa Regency is one of 15 villages in the Pusomaen sub-district, which is the capital city of Pusomaen District. Tatengesan Village has an area of 450 Ha. The village area boundaries are as follows:
North side: Tatengesan Satu Village
East: Maluku Sea
Southside: Maluku Sea
West: South Makalu Village

The climate of Tatengesan village, like villages in Indonesia, has dry and rainy seasons and is at moderate temperatures because Tatengesan village is located on the Maluku Sea Coast. Geographically, Tatengesan village is one of the villages in the Southeast Minahasa area with an altitude above sea level of 50M, so this village has a hot climate.

In the past, this village was often disturbed or visited by a group of Mangindano people, so that the peace, peace, and existence of the residents were often

disturbed so that the residents sometimes did not stay in the village, they often took refuge in neighboring villages. The whole community felt tormented and filled with and full of tears and then this village was called "TATANGISAN" which means "CRYING". Then the people united to repel the invaders (Maguindanao) because of the unity and integrity of the "TATANGISAN" community, they succeeded in expelling the invaders then people's lives were safe again and they lived permanently in the "TATANGISAN" village.

After the situation in the village was safe, the people lived peacefully and worked together, the people felt happy and there was no more crying and suffering, then the village name "TATANGISAN" was replaced with the village name "TATENGESAN" which means "No Crying". Year after year changed, the village of Tatengesan was wider and more advanced so that the village of Tatengesan was expanded into four villages namely; 1) Tatengesan Village (parent village), 2) Makalu Village, 3) Tatengesan Satu Village and 4) South Makalu Village. Tatengesan Village has been named the capital of Pusomaen District, Southeast Minahasa Regency.

The socio-cultural situation in Tatengesan Village is quite good even though the community situation is very complex, between religious communities there is also a high sense of tolerance. Likewise, the cooperation between community organizations in Tatengesan Village is quite good.

A. Implementation of Village Fund Planning in Tatengesan Village

The planning stage of Village Fund Management in Tatengesan Village, Pusomaen District, has been by applicable regulations which have begun with the formation of an implementing team, and the planning process is carried out with a participatory model in musrembang activities (Hulu, Harahap, & Nasutian, 2018). The Village Fund implementation team referred to in the plan consists of the Village Head or the old law as the Person

in Charge of Operational Activities (PJOK), the village secretary as the Person in Charge of Administration (PJAK), the village treasurer as the Head of Financial Affairs (KUK) and assisted by social institutions in the village.

However, the results of observations and information obtained indicate that the

musrembang activities in the planning stage in Tatengesan Village, Pusomaen District are still limited to fulfilling the provisions and have not touched the essence of the purpose of the village musrembang activities, more details can be seen in the following table.

Table 1
Stages of Village Fund Planning in Tatengesan Village

Variable	Indicator	Participation	Size (person)	Percent%
Planning	Musrembang activities	Present	20	66,66
		Come and have an opinion	-	-
		Not present	10	33,33
		Total	30	100
Subject	Subject	Budget amount	20	66,67
		Planning	3	10
		Do not know	7	23,33
		Total	30	100
musrembang results	musrembang results	Composed of DURK	-	-
		DURK hasn't been compiled yet	23	76,67
		Do not know	7	23,33
		Total	30	100
DURK outreach to the community	DURK outreach to the community	There is	3	10
		There is not any	21	70
		Do not know	6	20
		Total	30	100

Source: Data processed from the Tatengesan Village office in 2021

The preparation of an activity plan carried out by the village government as the results of the interview above is not a problem if the plans contained in the DURK are re-informed and socialized to the entire community to ask for community responses. However, from table 4.2.1 above, it can be seen that of the 30 total respondents, only 3 people or 10% said that the DURK was informed to the public, 21 people or 70% said that there was no information related to the DURK and the remaining 6 people or 20 % say don't know.

The following are the results of interviews with the Tatengesan Village Community, namely Mr. DK (initial name) who said that:

"The development plan to be implemented in Tatengesan Village has

never been conveyed by the village government to the community. The community is only used as spectators to witness every activity that takes place in the village" (interview 18 February 2021).

From the results of interviews by researchers with several informants at the planning stage, namely the Village Head or the old law, BPD, LPM Sandra Maringka, Tatengesan Village Community. The researcher found that there was a lack of community awareness and lack of transparency from the village government in the Management of Village Funds, as well as a lack of public understanding of the stages of development planning in Village Fund Management in improving the physical development of Tatengesan Village.

From the explanation above, it shows that although in the end the preparation of the Village Fund activity plan contained in the DURK could be completed properly. However, because the resulting plan was not based on community aspirations and the lack of transparency of information from the village government, it can be said that the planning stage of Village Fund management in improving Physical development in Tatengesan Village, Pusomaen District is still not good.

Planning with a participatory model is carried out through the village musrembang by involving all elements of society starting from community institutions, community leaders, and all village communities. The village musrembang aims to encourage the community to participate in formulating and determining plans for development activities in the village. So that the activity plans contained in the List of Proposed Activity Plans (DURK) produced are a description of the hopes and needs of the entire local community.

B. Implementation of Village Fund Management Implementation Policy in Tatengesan Village

The Village Fund Transfer income enjoyed in Tatengesan village, Pusomaen District, Southeast Minahasa Regency in the 2019 Fiscal year was Rp. .000,-. Village government sector Rp. 79.249,-. The budget realization in the 2019 fiscal year is as follows. The field of village development implementation is Rp. 681.875.571, - Community empowerment is Rp. 112,452,000, - in the area of village government Rp. 0 then the total expenditure of village funds in the 2019 budget year Tatengesan Village only absorbs Rp. 794,327,871,- the amount of spending is less than Rp. 37,529,571.-

As for the effectiveness of Village Fund Management in improving physical development in Tatengesan Village, it can be seen in the appendix. Information

obtained from 30 respondents related to the implementation stages of Village Fund Management in Tatengesan Village that the level of participation from each stage of Village Fund Management is still very low, both in the form of manpower or material in supporting development activities in the village. This can be seen in the process of development activities in Tatengesan Village, namely the Field of Village Development Implementation, namely the Implementation of PAUD / Kindergarten, Maintenance of Farm Business Roads, Maintenance of Village Road Infrastructure (culverts), Construction / Rehabilitation / Improvement of Sidewalks, Construction of Lighting / Street lights, Implementation of village public information, maintenance of village office infrastructure, implementation of Posyandu, Additional Feeding for Toddlers and Mothers, Sector of Empowerment | Capacity Building for Village Heads / Village Apparatuses and Procurement of Appropriate Technology for development, in this case, Capital expenditures for Electronic and studio equipment and Training on Management of Village-Owned Enterprises, Information obtained from 30 respondents that in these activities there was no participation from the community at all. This is as stated by the old Law of Tatengesan, namely Mr. JP which states that:

"The level of public awareness of development activities is very low, let alone being called to work independently, only being called during the Musrembang for socialization is very difficult" (interview, February 16, 2021).

The results also show that the implementation of the village government's activity plan is still less transparent in providing information to the community.

Seeing the various problems above, even though all the plans that have been prepared can be resolved quite well.

However, the implementation stage of the Village Fund management in improving physical development in Tatengesan Village can be said to be less effective.

C. Implementation of the Village Fund Management Accountability Policy in the village of Tatengesan

Accountability in the management of Village Funds is accessibility that can be interpreted as a means of accountability of local governments to the public openly and honestly in the form of financial reports that can be accessed easily by various interested parties (Mustofa, 2012). Permendagri 113 Article 40 states that the realization report and accountability report on the realization of the APBDesa implementation must be informed to the public in writing and with information media that is easily accessible to the public.

The stages of completing the preparation of Village Fund Management accountability in improving physical development in Tatengesan Village, Pusomaen District, in this accountability stage are not effective, where the preparation of the Accountability Report (LPJ) is not compiled by the village government, but the preparation of this accountability report is prepared and completed by the local government. third parties who are not from the government or Tatengesan Village institutions and there is no transparency to the community so that the community does not know their responsibilities as an evaluation team of every activity carried out in Village Fund Management.

Based on the results of research conducted by researchers, that the inhibiting factor in Village Fund Management in increasing physical development in Tatengesan Village, Pusomaen Subdistrict, namely community participation in the Village Fund Management process in Tatengesan Village is still very low, as evidenced by

each stage of Village Fund Management almost no community involvement. accountability is not yet transparent.

D. Discussion of Research Results

Village finances are managed based on good governance practices. The principles of Village Financial Management as stated in Permendagri Number 20 of 2018 are transparent, accountable, participatory, and carried out in an orderly and budgetary discipline, with the following description:

1. Transparent, namely the principle of openness that allows the community to know and have access to the widest possible information about village finances. The principle of being open to the community's right to obtain correct, honest, and non-discriminatory information regarding the administration of village governance while still taking into account the provisions of laws and regulations;
2. Accountability, namely the realization of the obligation to account for the management and control of resources and the implementation of the entrusted policies in the context of achieving the goals that have been set. The principle of accountability stipulates that every activity and the final result of village government administration activities must be accountable to the village community by the provisions of the legislation;
3. Participatory, namely the implementation of village governance that includes village institutions and elements of the village community;
4. Orderly and budgetary discipline, namely village financial management must refer to the rules or guidelines that underlie it.

To obtain funds or financing and other sources of funds for administering the government and implementing

expenditures to run effectively and efficiently and formally obtain legitimacy from the community, legal instruments that regulate such as laws, regional regulations, regional head regulations, and their distribution are drawn up. In addition to the legal instruments that regulate the administration of government and financing that are controlling or restrictive, the government or the president and the apparatus under him are given powers accompanied by responsibilities. In this case, finance and management have an inseparable relationship with governance.

The success of the Village government in every Village Fund management carried out is the target of each Village Fund which is set by the realization of revenue in the village when carrying out development and empowerment. The realization of the Village Fund receipts is prioritized to support the implementation of village development and empowerment of the village community. However, the reality on the ground shows that the targets that have been set are not by the realization of Village Fund receipts. As an implementing element, activities must be carried out with a good, timely, and responsible work system by the workflow so that the implementation of development carried out runs optimally and according to plan. However, the reality on the ground has not worked as expected by the community or has not been effective.

The Village Government must understand the main duties and responsibilities as a Village government as described in chapter II so that the responsibilities that have been given to the community to manage and carry out development can be carried out and carried out optimally. In addition, from the sub-district and district parties, it is necessary to disseminate information about the main functions of the village government. Then communication within a

team is very necessary to increase cooperation between members, and community participation is very necessary, especially to jointly supervise development in the village, but it is all inseparable from the role of the BPD as a container for community aspirations. Through good management, the implementation of village funds will also lead to the goals that have been set. Mature management will also eliminate failures in the implementation of village funds.

Conclusion

Based on the results of research and discussion on the effectiveness of Village Fund Management in improving physical development in Tatengesan Village, Pusomaen District, Southeast Minahasa Regency, the following conclusions can be drawn.

1. The management of the Village Fund in the planning stage, it can be seen from the musrembang held by the Village Fund implementation team that it is still less effective, wherein the musrembang activity community participation is still very low, due to the lack of transparency of information conveyed by the Tatengesan Village apparatus to the Tatengesan Village community.
2. Implementation stages based on research results are less effective, where the use of the Village Fund budget can be resolved properly but due to the lack of transparency of information related to the implementation of activity planning by the village government to the community, so that the achievement of the objectives of Village Fund management carried out in Tatengesan Village is still less effective.
3. At the accountability stage in the Village Fund Management process in improving physical development in Tatengesan Village, it is still less effective, where the preparation of the accountability report is only focused on one person/operator, it is not prepared by the Tatengesan Village

government team and there is no evaluation of activities that should be carried out with the village community. Tangents. This is because the process created in each stage of the Village Fund Management is not by the management principles and objectives of the Village Fund which prioritizes transparency of information to the community as an evaluation team of every development activity carried out.

4. The inhibiting factors for the effectiveness of Village Fund Management in improving physical development in Tatengesan Village are:

- a) Human Resources (HR), which in terms of quality of human resource capabilities is still inadequate, as evidenced by the inability of implementing Village Fund management activities in making Accountability Reports (LPJ) so that reports are often hampered because they are only focused on one person/operator.
- b) Information, the lack of information obtained by the community from the Regency / City Government so that the community does not know at all their function as a direct supervisory team in the management of the Village Fund, but the community only knows that there is and has been implemented development in the village.
- c) Community Participation, community participation in the Village Fund Management process in Tatengesan Village is still very low, as evidenced by each stage of Village Fund Management there is almost no community involvement independently.

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