

# Implementation of Village Fund Management Policies in Mayasari Village, South Pamona District, Poso Regency

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## ABSTRACT

This study analyzes the implementation of village fund policies focused on managing village funds carried out by the Mayasari Village government, Pamona Selatan District, Poso Regency, the village fund policy has been in effect since 2015. In 2019 the amount of income in Mayasari Village was Rp. 1,490,223,904.00 sourced from the Village Fund in the amount of Rp. 894,263,000.00, Village Fund Allocation of Rp. 567,877,500.00 and the sharing of taxes and levies of Rp. 28,083,404.00. This research uses qualitative methods that are carried out through observation, interviews, and documentation. Data collection used the Edward III implementation theory. The results showed that the implementation of village fund management policies in Mayasari Village, Pamona Selatan Subdistrict, Poso Regency has been running quite well. However, there are still several things that must be considered, including communication between the village government and the BPD that must be improved, so that communication can run well. Also, the incentives given to Village Officials can be reconsidered to improve the welfare of Village Officials.

**Keywords** - Implementation, Village Fund Management

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## INTRODUCTION

In implementing governance, villages have autonomous rights supported by Law Number 6 of 2014 concerning Villages, including financial management and allocation of village funds, the election of village heads, and the village development process. Village funds have been regulated in Government Regulation Number 60 of 2014 concerning Village Funds sourced from the APBN (State Revenue and Expenditure Budget) as amended by Government Regulation Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds sourced from APBN (1).

Government Regulation Number 8 of 2016 concerning Village Funds is a product of central government policies that are not free from various obstacles and obstacles. This is by the statement of Dasril (2017), which states "there are various policies that were originally projected to solve problems in fact give rise to new problems, which causing a decrease in public confidence in the government in dealing with these problems, "including in this case village funds sourced from the State Revenue and Expenditure Budget for villages that are transferred through the Regency / City Regional Revenue and Expenditure Budget then

proceed to the Village APB and are used for finance governance, implementation of development, community development, and community empowerment.

The management of village funds requires a control mechanism from the community to be used on the target, namely, to improve people's welfare. In terms of managing village funds, the village government is demanded to be accountable and transparent so that funds are not misused (2).

The community carries out village funds' supervision through the Village Consultative Body (BPD) and the government above it, namely the district/city government (3). The BPD has a very strategic role in overseeing village funds management so that they are not misused or diverted so that they can run properly. The number of village funds that total approximately 1 billion per village raises many problems and concerns. Starting from the worry about whether the village apparatus competence is ready to implement this policy, the emergence of the potential for corruption (4).

This study analyzes the implementation of village fund policies. This analysis focuses on the management of village funds carried out by the village government. The focus of this research was set in Mayasari Village, Pamona Selatan District, Poso Regency. In Mayasari Village, the village fund policy has been in effect since 2015. In 2019, Mayasari Village's total income was Rp. 1,490,223,904.00 sourced from the Village Fund in the amount of Rp. 894,263,000.00, Village Fund Allocation of Rp. 567,877,500.00 and the sharing of taxes and levies of Rp. 28,083,404.00.

Of the total village funds above, the central government disburses gradually in one budget year, which is intended to finance the implementation of various village development programs that have been previously planned in the Village Government Work Plan (RKPD).

## **METHODOLOGY**

This type of research uses descriptive qualitative research methods to describe and describe a phenomenon by describing the management of village funds. In qualitative research, the researcher acts as a research instrument different from quantitative research, which performs statistical analysis to answer problem formulations. Meanwhile, according to Sugiyono (2013), qualitative research methods are research methods used to cover natural object conditions (as opposed to experiments) where the researcher is a crucial instrument, data collection techniques are performed by triangulation (combined), inductive analysis, and results in Qualitative research emphasizes meaning rather than generalizations. To limit the research area so that the research implementation can run efficiently and effectively, the research location's determination is essential. This research was conducted in Mayasari Village, Pamona Selatan District, Poso Regency. The object of this research is the village government, especially the village government, which is directly involved in managing village funds.

## **RESULT & DISCUSSION**

### **Communication Factors**

One of the elements that can influence the successful implementation of a policy, according to Edward III, is communication. Communication is essential in implementing a system (5). Also, communication is critical to the success of achieving the goals of

implementing public procedures. Effective implementation occurs when decision-makers already know what they are going to do. Knowledge of what they are doing can run if communication goes well so that any policy decisions and implementation regulations must be communicated to the appropriate personnel department (6).

Communication must be good, clear, and consistent. Communication is needed so that village fund policies can be appropriately implemented (7). In this case, the village head and village officials must communicate the implementation of village fund management properly. Based on the interview results with Mr. Azaz Sababa as the Secretary of Mayasari Village, they said that:

*"We always try to be open to village government officials and the community about the number of village funds received and the funds. Also, both in the preparation of RPJMDes and RKPDes, as well as village meetings to discuss the management of village funds, we always involve the community, community leaders, and also related institutions.."* (Result of interview on 31 December 2019)

However, according to Mr. Saharudin as the Secretary of the BPD Mayasari Village said that: *"We were just appointed a few months ago, so we from the BPD are still not familiar with village funds management. We hope that the village can be more open with us about the management of village fund"*. (Result of interview on January 5, 2020)

Based on the results of an interview with Mr. Surani as the Mayasari Village Community Leader, he said that:

*"Yes, information regarding the management of village funds is evident because, in every village fund, the community is always involved in discussions about village funds' power. For accountability, it is published to the community. So that people know where village funds are used "* (Result of interview on January 5, 2020).

Based on the results of an interview with Mr. Idhan Mukhlis, S.Pd as the Head of Finance for Mayasari Village, he said that:

*"The use of village funds must be consistent and by the RPJMDes and RKPDes, which are prepared based on the results of deliberations with village government officials, community leaders, and the community who are also directly involved"*. (Result of interview on 31 December 2019)

From the research results, it can be seen that the communication factor in Mayasari Village has run quite well, where clarity and consistency in the delivery of information go well even though the communication channel (transmission) has not been going well.

### **Resource Factor**

In a policy, the information presented is clear and consistent, but it is not only these factors that influence the implementation of the system. Resources are also important things that must be fulfilled in implementing a policy. In this case, the resources in question are staff, information, authorities, and facilities.

In this case, the staff in question is village government officials who will manage the village funds. Information, namely everything related to the procedures for managing village funds and accountability for managing the village funds. Authority, namely the formal power given to someone in managing village funds. Facilities, namely facilities and infrastructure that support the implementation of good village fund management. Based on the results of an interview with Mr. Frank G. Moula, S.Sos., M.Si, as PJ Head of Mayasari Village, he said that: *“Some of the village government officials here are quite familiar with managing village funds, what village funds are used for, and what direction. However, there are still some who do not understand and are indifferent to the management of these funds. This is because each person's character is different, and I also think that the factor of education is very influential on the level of understanding and performance of employees. The village government apparatus here on average graduated from high school, but there are two graduates, the Head of Finance and the Head of Hamlet 6”.* (Result of interview on December 30, 2019)

Also, during an interview with Mr. Azas Sababa as the Secretary of Mayasari Village, said that:

*“The understanding of village government officials regarding village funds management is quite good, where village government officials already understand the power of village funds itself”.* (Result of the interview on 31 December 2019)

From this information, it can be seen that the staff resources in Mayasari Village are quite good, where village government officials are quite familiar with the management of village funds. However, some are still indifferent to the power of the village funds. The level of education also dramatically influences the level of understanding and performance of village government officials. Adequate village government officials affect the running of a policy. Thus, policies can run well by existing regulations, without having to worry about corruption or misuse of village funds.

Based on the results of the interview with Mr. Frank G. Moula, S.Sos., M.Si as PJ Head of Mayasari Village said:

*“Information regarding village funds management is always informed to the community through information boards; every budget change is ever published to the public. Also, for each program implementation, an information board about the funds used is attached”.* (Result of interview on December 30, 2019)

During the interview, Mr. Azas Sababa as the Secretary of Mayasari Village also explained that:

*“For information regarding village funds management and accountability, we always carry out deliberations, be it a village meeting or a hamlet meeting, to discuss the village fund budget and what is needed by the community. For transparency in the management of village funds, we made it in the form of billboards, so that the city could know how much funds the village received and what the funds were for..”* (Result of interview on 31 December 2019)

From this information, it can be seen that the Mayasari Village government is quite good at providing information to the community regarding the management of village funds. In the direction of village funds, the Mayasari Village government has fulfilled village fund

management principles by Permendagri No. 113 of 2014. The power of village funds must be transparent, accountable, participatory, and orderly and budget disciplined.

Based on the results of an interview with Mr. Azas Sababa as the Secretary of Mayasari Village, he said that:

*“For authority over the management of village funds, not all village government officials have this authority. Only the village head, village secretary, and finance officer are in charge. It's just that village government officials are still involved in the use and management of these village funds. If all village government officials have the authority, then the village funds can be used for personal needs”.* (Result of interview on 31 December 2019)

Furthermore, during the interview Mr. Idham Mukhlis, S.Pd. as the Head of Finance explained that:

*“Only the village head and the Village Financial Management Technical Implementer (PTPKD), which has the authority in managing village funds, consists of the Village Secretary, the Head of Finance, and the Section Head.”.* (Result of interview on 31 December 2019)

From this information, it can be seen that in Mayasari Village, authority over the management of village funds is held by certain people who have control over the village funds, such as the village head, village secretary, head of finance, and section heads. However, village government officials are still involved in using and managing village funds by applicable regulations or RPJMDes and RKPDes. So, the use and management of village funds will continue as they should.

During an interview with Mr. Idhan Muklis, S.Pd., as the Head of Finance for Mayasari Village, said that:

*“Alhamdulillah, the facilities needed in managing village funds are already available at the office, but there are still some that are not yet available, such as photocopiers. Even though the photocopy machine is essential because every report on the use of village funds must be reproduced”.* (Result of interview on 31 December 2019)

In addition, during an interview with Mr. Azas Sababa as the Village Secretary, he said that:

*“Some of the facilities needed, such as stationery, computers, and printing, are already available. But there are still some that are not yet available, one of which is a photocopier”.* (Result of interview on 31 December 2019)

From the results of the study, it can be seen that the indicators of resource factors in Mayasari Village, Pamona Selatan District, Poso Regency, which consist of staff, information, authority, and facilities, are all running quite well.

### **Disposition Factors**

Apart from communication and resources, a disposition is also essential in implementing a policy. The policy implementer's spirit or attitude is a crucial factor in the approach to implementing public policy (8). If the performance of a system is to be effective, then policy implementers must not only know what to do but must also have the ability to implement it (9). The disposition referred to in this case, is the appointment of bureaucrats and incentives. The bureaucrats' work is the selection and arrangement of personnel who

will carry out a policy; in this case, the bureaucrats are village officials. Incentives namely salaries given to village governments.

Based on the results of an interview with Mr. Asas Sababa as the village secretary, said that:

*“Village government officials are selected through a system of selection and administrative completeness, one of which must have a high school diploma by Permendagri No. 84/2015. Later, there will also be written tests and interviews handled directly from district people. Unless the community now elects the head of the region or hamlet.”* (Result of interview on 31 December 2019)

This was made clear by the statement of Mr Salmi in the interview saying that:  
*“For the election of the hamlet head it was we from the community who chose it. So, those who want to become hamlet heads register with the village; then, there will be several candidates for hamlet heads. The selection is carried out in the hamlet through hamlet deliberations. And every community has the right to vote for the hamlet head.”* (Result of interview on January 6, 2020)

From this information, it can be seen that the selection of bureaucrats or the appointment of village government officials in Mayasari Village is based on Permendagri Number 84 of 2015 concerning Village Government Organizational Structures and Work Procedures, where village government officials have at least a high school diploma. Also, the election of village government officials is carried out through networking and several other tests, in contrast to the appointment of regional heads or hamlet heads, where the regional head or hamlet head is directly democratically elected by the community but still based on the reference in Permendagri Number 84 of 2015. This illustrates that the election of bureaucrats in Mayasari Village is good enough because the appointment of bureaucrats is not because of the principle of kinship but those who are ready and have sufficient knowledge to hold a position or mandate from the community.

Based on the results of interviews conducted with Mr. Idham Mukhlis, S.Pd as the Head of Finance for Mayasari Village, said that:

*“For incentives or salaries for village officials, the funds come from ADD. Some still think that the incentives received are still lacking; some even feel that what they have received is sufficient.”* (Result of interview on 31 December 2019)

This was clarified by the explanation of Mr. Asas Sababa as the village secretary, saying that:

*“The incentives or salaries received so far are insufficient or insufficient because the salaries given are not commensurate with our performance so far”.* (Result of interview on 31 December 2019)

In Mayasari Village, Pamona Selatan Subdistrict, Poso Regency, the appointment of bureaucrats has gone well, where bureaucrats' work through several procedures is by existing regulations so that the selection of bureaucrats is not based on kinship principles. However, the intensive provision is still not going well, because there are still some employees who feel that the intensive given is still lacking.

### **Bureaucratic Structure Factors**

The fourth factor that affects the success rate of implementing public policies is the bureaucratic structure. Although the resources for implementing a system are available, or policy implementers know what should be done, and have the desire to implement a policy, it is possible that the policy cannot be implemented because there are problems in the bureaucratic structure (9). The bureaucratic system referred to in this case, namely; the existence of an SOP (Standard Operating Procedure), which is a guideline for every implementor in acting so that the implementation of the policy does not deviate from the policy goals and objectives; and fragmentation (a division of labor), namely the division of duties and functions of each officeholder, so that there is no overlap in carrying out their responsibilities and authorities.

Based on the results of an interview with Mr. Frank G. Moula, S.Sos., M.Si as PJ Head of Mayasari Village, said that:

*“So, the division of labor is evident. Each position has its duties and functions. For example, the Village Head has the responsibility of organizing village governance, carrying out development, and community guidance and empowerment. As for the management of village funds, it already has its SOP”.* (Result of interview on December 30, 2019)

This was clarified in an interview with Mr. Idhan Mukhlis S.Pd. as the Head of Finance said that:

*“For the management of village funds, we use the SOP in Permendagri Number 20 of 2018. And for our division of labor based on Permendagri Number 84 of 2015”.* (Result of interview on 31 December 2019)

The Bureaucratic Structure in Mayasari Village is already running well. The existence of SOPs and division of labor greatly assist village government officials in carrying out their duties and functions. The existing bureaucratic structure can also help village government officials and the community work together in managing village funds..

### **CONCLUSIONS**

The implementation of the village fund management policy in Mayasari Village, Pamona Selatan District, Poso Regency, has been going well. Where of the four factors that influence the success of policy implementation, according to Edward III, have been appropriately fulfilled, although there are still some things that are not going well, including the distribution of information that is not good enough and the provision of incentives that are still lacking.

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