Analysis of Village Fund Allocation Management in Yoka Village, Heram District, Jayapura City, Papua Province

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This study aims to analyze the implementation of the Village Fund Allocation in Yoka Village since it was rolled out in 2016. The method used is qualitative and literature study. Data comes from interviews, observations, documentation, and literature sources that are relevant to the topic of study. Data analysis was carried out through the stages of presenting data, data reduction, and drawing final conclusions. The results of this study indicate that the Village Fund Allocation management cycle includes Planning, Implementation, Administration, Reporting and Accountability. The management of Village Fund Allocation carried out by the Yoka Village Government has followed the technical guideline rules that have been regulated in laws and regulations, but the process is still not optimal. This can be seen from the process of reporting and accountability which experienced delays.
INTRODUCTION

Law of the Republic of Indonesia Number 6 of 2014 concerning Villages is a product of the reform era which became the initial form of village independence in administering government and in managing village finances. Considering that the amount of funds received by the Village is quite large and continues to increase every year, in carrying out Village Government and Financial Management, the capacity of reliable Village Apparatuses and other adequate facilities is needed so that the implementation becomes more focused and accountable. Law Number 6 of 2014 concerning Villages in article 1 (one) explains the meaning of Village, namely Villages are villages and traditional villages or what are called by other names. Hereinafter referred to as Village, is a legal community unit that has territorial boundaries that are authorized to regulate and manage government affairs, local community interests based on community initiatives, origin rights, and/or traditional rights that are recognized and respected within the government system of the Unitary State of the Republic of Indonesia. From this understanding, in the Papua region the village is called a hutment (Kampung), changing the term village to kampung (Ilham et al., 2020), implementation of Law Number 21 of 2001 concerning the implementation of Special Autonomy (Otsus) for the Province of Papua, apart from changing the term village to kampung, this includes changing the term kecamatan to district (distrik).

The logical consequence of the existence of authority and demands from the implementation of Village autonomy is the availability of sufficient funds. Wasistiono and Tahir (2006: 107) say that financing or finance is an essential factor in supporting the implementation of Village autonomy, as well as in the implementation of regional autonomy which says that "autonomy" is synonymous with "auto money", then to regulate and manage their own household, so that villages need adequate funds or costs to support the implementation of their authority.

In Law Number 6 of 2014 villages are given sources of income originating from seven sources, namely: a) Village original income, consisting of business results, asset results, self-help and participation, mutual cooperation, and other village original income; b) APBN allocation (Village Fund); c) The share of Regency/city Regional Taxes and Regional Levies (PDRD), a minimum of 10% of the proceeds of regional taxes and regency/municipal regional levies; d) Allocation of Village Funds, namely the portion of the balance funds received by districts/cities outside Special Allocation Fund (General Allocation FundAndProfit Sharing Fund) by 10%; e) Financial assistance from the Provincial/District/City Revenue Expenditure Budget; f) Non-binding grants and donations from third parties; and other legitimate village income. The provisions of this article mandate the Regency Government to allocate balancing funds received by the Regency to the Village, namely in the form of Allocation of Village Funds by taking into account the principles of justice and ensuring equity.
Allocation of Village Funds is Allocation of Funds given to villages with the calculation of the Balancing Fund received by the Regency of 10% after deducting the Special Allocation Fund. The legal basis for allocating Balancing Funds to villages is in accordance with the mandate of Law Number 6 of 2014 Article 72 section (4), if this is not implemented then strict sanctions are stated in Article 72 section (6), in which the Government can delay and/or deduct equal to the allocation of the Balancing Fund after deducting the Special Allocation Fund. In Government Regulation Number 43 of 2014 which has been revised to become Regulation No. 47 of 2015 concerning implementing regulations of Law Number 6 of 2014 concerning Villages. In article 96 section (3) the allocation of village funds is disbursed by considering population size, poverty rate, area size and level of geographical difficulty. In relation to the allocation of village funds in Jayapura City. The City Government has provided technical guidance regarding the distribution process and the amount of budget ceiling for each village through which is based on the reality that as a pillar of regional autonomy, villages increasingly need balanced funding to carry out a more concrete role in regional development. In managing village funds, it is important to do planning up to the monitoring stage.

Yoka, is one of the villages that received financial assistance (Village Fund Allocation), so planning in the management of village funds is very important to be made as a basis or guide to determine what actions to take in the future in order to realize development in Yoka Village. Planning is made through the process of setting goals, establishing procedures and programs if these procedures are carried out properly it will produce a development program that can accommodate the interests of society as a whole and not just for the benefit of a group of people. Organizing in a government organization is very important considering that in carrying out their duties each apparatus has a different function from one another and works according to their respective fields of work. As in the case of village fund management, the responsible organization is the village head, but the village head does not work alone, he is assisted by his staff and each of these staff has different expertise according to the field of knowledge and education they have. Even with different tasks, it means that in carrying out organizational tasks, one must move under one command, namely the organizational leader, in this case the village head.

Furthermore, directing is carried out so that organizational goals can be achieved in accordance with the plan, so in program management it is very necessary to have guidance, constructive suggestions for the smooth running of an organization. Starting from the program planning stage, organizing to the monitoring stage. Including in Yoka Village, it is important to give direction to all village officials so that they can work according to existing regulations, both the rules made by the organization itself and the applicable laws and regulations. Supervision is a process to find out whether the work that has been carried out can run according to what has been set or expected.
The Jayapura City Government hopes that with the allocation of funds to villages, community-based participatory planning will be more sustainable, because the community can be directly involved in preparing planning documents and participating in realizing them. Even though there has been a reduction in the budget from the central government for each province in Indonesia, the City Government of Jayapura continues to prioritize village development. In 2017 there were 14 villages in the Jayapura City Government area receiving additional funds. The City Government has disbursed Village Funds sourced from the State Revenue and Expenditure Budget and Village Fund Allocations sourced from the Jayapura City Regional Revenue and Expenditure Budget, to 6 (six) villages in the region. Tax and Retribution Revenue Sharing funds are also disbursed, which are also sourced from the local Regional Revenue and Expenditure Budget. The village fund disbursement is stage 1 (one) of 60 percent disbursed through the village account. From the explanation above, it attracts the attention of the author to further examine the success tips for managing Village Fund Allocations. This study has been conducted in Yoka Village since it was launched in 2016. The title of this research is "Analysis of Village Fund Allocation Management in Yoka Village, Heram District, Jayapura City".

LITERATURE REVIEW
Management Concept
The term management itself has many meanings depending on the context in which it is used (Buchari, 2018). Management according to expert GR Terry in Rinta et al., (2022) said that management is a distinctive process consisting of planning, organizing, moving and controlling actions carried out to determine and achieve predetermined targets through the utilization of human resources and other resources. According to the Big Indonesian Dictionary (KBBI), the meaning of the word management is the process, method, act of managing. Another meaning of management is the process of carrying out certain activities by mobilizing the power of other people.

Village Administration
The term government refers to rulers or officials. Starting from the President to the Village Head, it means that everyone who holds office is called the government, but people who work within the government are called government people (Sukaryono, in Hasjimzoem, 2014). The Village Government is the Village Head or what is referred to by another name, assisted by Village apparatus as an element of village administration. In Law Number 6 of 2014 Concerning Villages explicitly assigns tasks to the village government, namely administration of government, implementation of development, community development, and community empowerment based on Pancasila, the 1945 Constitution of the Republic of Indonesia, and Bhinneka Tunggal Ika. With the basic aim of protecting the entire Indonesian nation and all of Indonesia's bloodshed, advancing public welfare, educating the nation's life, and participating in carrying out world order based on freedom, eternal peace, and social justice (Sugiman, 2018).
Allocation of village funds

According to Government Regulation Number 72 of 2005 concerning Villages, that central and regional financial balance funds received by districts/cities which are distributed proportionally to each village are referred to as Village Fund Allocations (ADD). Village Fund Allocation Management according to Minister of Home Affairs Regulation Number 37 of 2007 concerning Guidelines for Village Financial Management in article 20, ADD Management is an integral part of village financial management, namely all activities that include planning, budgeting, administration, reporting, accountability and supervision village finance (Putra, 2013). In the Regulation of the Minister of Home Affairs Number 113 of 2014 Village financial management is all activities that include planning, implementation of administration, reporting and accountability of village finances. Village financial management includes the stages of management: Planning, Implementation, Administration, Reporting and Accountability.

METHODOLOGY

This study uses a qualitative method. Data obtained from observation, interviews, and documentation. Moleong in Saopioper et al., (2021) synthesizes from various definitions of qualitative research that qualitative research is research that intends to understand phenomena about what is experienced by research subjects, for example behavior, perceptions, motivations, actions, holistically and by means of deep descriptions, forms of words and language, in a special natural context and by utilizing various natural methods.

In addition, library research methods are also used. According to Hamzah in Tebay and Ilham (2021) the library method is a qualitative research that works at the analytical level and is emic perspective by obtaining data not based on the researcher's perception but based on conceptual facts and theoretical facts. In library research, the time and place are carried out in the library. In the context of library research, the subject is library materials. Sources of data from this study were obtained from various documents in the form of articles, papers, essays, documents from seminars, online platforms and others.

Data analysis was carried out through three stages; data reduction; presentation of data, and drawing conclusions (verification). Final conclusions will be drawn after no further information is found regarding the case under study. The conclusions that have been drawn will be properly verified as a form of the researcher's frame of mind and with existing field data until a consensus is reached at an optimal level between researchers and information sources and with the research team so that validity and accuracy are obtained (Miles and Huberman, in Ilham et al., 2020).
RESEARCH RESULT
Village Fund Allocation Management Cycle Planning

For village financial planning, a strategic phase plan is needed. One thing that can be planned is how to best allocate village funds. At the planning stage, the use of Village Fund Allocations is preceded by a Village Development Planning Meeting involving the Village Consultative boards (BPD) in Papua called the BAMUSKAM, traditional figures, and other communities figures. Village Fund Allocation Planning is carried out by capturing the aspirations and needs of the community through village meetings.

The preparation of this activity plan is carried out at the time of the start of a new fiscal year or the end of the current fiscal year. In compiling a list of proposed activity plans that involve all components in the village, of course, the aim is to convey aspirations regarding proposed activities that are in the interests and needs of the community. Stakeholders in society in general will influence budget policies for the benefit of society. so that in the process of preparing the budget if it involves more parties, the results will also be able to accommodate the many interests that exist. In the Village Fund Allocation Planning Process (ADD), it begins with a meeting to develop an activity plan that must involve the participation of all components in the village, both social institutions and the general public through village-level deliberation forums (Musrenbang). Based on the results of interviews conducted by community figures in Yoka Village, the initials FM said that: "The process of planning to implementing the Musrembang carried out by the village government is very precise. So that it is expected to run according to what was planned. Yes, the Musrenbang procedures are correct, it's just that the results must be in accordance with what was planned" (Interview on 16 April 2023).

Carrying out the Musrenbang The village government conducts a Pre-Meeting to produce a program of activities to be implemented. This is in line with what was conveyed by the village head Yoka AM, that: "When you want to carry out the Musrenbang, beforehand a meeting is held, then a pre-meeting with the village and village officials to plan the village income and expenditure budget, later during the musrenbang, the community will offer what they want to implement." (Interview April 19, 2023).

Regarding the involvement of the community in general in the Village Musrenbang, do the people of Yoka Village already know that the Village Government obtains funding sources from the City Government, namely Village Fund Allocations. One of the informants from MD female Figures said that: “The community knows that if there is a budget given, it is informed through the RT/RW, Bamuskam and youth organizations" (Interview, 16 April 2023)

Interviews were conducted with community figures in Yoka Village, to find out their knowledge about Village Fund Allocations and how the village government provides information to the community when there are activities. FM community figures stated that: "I know that the village government has a source of income called the Village Fund and usually when there are village activities, such as the Musrenbang, the community is invited" (Interview, 16 April 2023).
Implementation of activities. The village head formed a Village Fund Allocation Implementation Team. This was conveyed by the Village Head Yoka AM that: "For the implementation of Village Fund Allocation activities, there is a separate Activity Implementation Team, the aim of which is to prepare a Budget Plan and everything related to Village Fund Allocation. The Activity Implementation Team must report to the Village Head" (Interview, 19 April 2023).

After the Village Government makes the Village Government Work Plan Format, the Village Fund Allocation Implementation Team prepares the Budget Plan format. This was also conveyed by the Village Treasurer, Initial FF said that: "We compile a Budget Plan based on market price data. That's where we discuss how much budget is used, for example development, how much budget is needed" (Interview, 19 April 2023).

The next activity in the process of Planning for the use of Village Fund Allocations after compiling priority proposals for village activity plans financed through Village Fund Allocations is the preparation of Funds Use Plans which must refer to the proposed village activity plans which have been agreed upon and ratified in the Village Deliberation. This is based on the results of an interview with the Treasurer of Yoka Village, FF said: "In the Plan for Using Funds, the Village Government must refer to the proposed village activity plan that has been agreed upon and ratified at the Deliberation" (Interview, 19 April 2023).

Based on the Musrenbang results, the village government must make Village Government Work Plan which contains the Plan for Implementation of Village administration, Implementation of Development, Community Development and Empowerment of Village Communities. Because Village Government Work Plan is the description of Medium Term Development Plan Village for a period of 1 year. This was conveyed by the informant with the initials FF as the Implementation Team for Village Fund Allocation Activities.

Based on the results of the interviews conducted, it can be described the planning process for using Village Fund Allocations in the following scheme:

**Figure.1 Planning Flow for the Use of Village Fund Allocations**
Implementation

Implementation is an action or implementation of a plan that has been prepared in detail, implementation is usually carried out after the plan is considered ready. In implementing the assistance program to the Village Government. The Mayor of Jayapura issues a letter regulating the implementation of a program that can assist Village Officials. Mayor Regulation number 6 of 2017 concerning procedures for distributing and determining details of village funds, Mayor Regulation number 7 of 2017 regarding procedures for allocating, distributing and using village fund allocations and sharing of regional taxes and fees, Mayor Regulation number 11 of 2017 regarding fixed income and allowances for village consultative bodies, Mayor Regulation Number 10 of 2017 concerning Authority Based on Origin Rights and Village-Scale Local Authorities, Mayor Regulation Number 9 of 2017 concerning Procedures for Procurement of Goods and Services in Villages, Mayor Regulation Number 8 Year concerning Procedures for Establishing and Management of Village-Owned Enterprises, and Mayor Regulation Number 5 of 2017 concerning Operational Technical Guidelines for Village Financial Planning, Implementation and Accountability in Jayapura City.

The implementation of the use of the Village Fund Allocation carried out by the Yoka Village Government received criticism from one of the female Figures in Yoka Village, the initials MD, who said that: "In terms of planning, the Musrenbang has indeed been implemented, but the Musrenbang must involve all community figures in Yoka Village, and the results of the Musrenbang must be disseminated to all communities. So that the implementation of the musrenbang does not appear to be just a formality". (Interview, April 16, 2023).

The Yoka Village Government also received a positive response in the Implementation of the Use of Village Fund Allocations, especially in carrying out Development. In carrying out development the Village Head always participates in terms of monitoring the development process. This was revealed by an MD informant that: "Usually when there is construction being carried out, the Village Head comes down directly to help and always monitors every development process" (Interview 16 April 2023).

The development carried out by the Yoka Village Government has been very good compared to other villages in Jayapura City. This was obtained by the author by conducting interviews with one of the FM public figure saying that; "Development in Yoka village has been good, compared to other villages, because we have a village head who really wants to see this village improve" (Interview 16 April 2021).

Administration

Administration of Village Finance is all financial activities carried out by the Village government, consisting of Administration of receipts and Administration of expenses and reporting of their accountability to interested parties. The Village Treasurer is required to administer all receipts, storage, payments, administration, which are his responsibility and to close the books at the end of each month in an orderly manner. This is in accordance with the results of an interview with the Head of Yoka Village who said that: “Every Month the
Village Treasurer Reports Village Financial Conditions” (Interview, 19 April 2023). Revenue Administration, Expenditure Administration, Accountability Based on Regulations regarding Village financial management and the results of interviews, the stages of administration can be described in the following scheme:

![Figure.2 Flow of Yoka Village Financial Administration](image)

When carrying out the administration of several things carried out by the treasurer of Yoka Village. Following are the results of the researcher's interview with FF, as the village treasurer who said that: "The first is done by calculating the fixed income of Yoka Village employees/staff, as well as Village-Owned Enterprises and institutional incentives, compiling Cash Books such as general cash books, tax treasury books, and letters of request for disbursement, and so" (Interview, 19 April 2023)

Based on the results of the interview, in carrying out the Administration carried out by the Yoka Village Government, in this case the Executor of Village Financial Management is in accordance with existing regulations.

**Reporting**

The reporting process carried out by the Yoka Village government in carrying out Village Fund Allocation reporting. Reporting on its use is carried out in two stages, namely the first semester and second semester stages. This was explained by the Village Secretary, MYM. Furthermore it is also said that : "For the Management of Village Fund Allocations there are already rules, the guideline for which is the Mayor's Regulation" (Interview 15 April 2023).

Yoka Village Secretary, MYM added that the process of planning, administration, reporting to accountability for village finances has been running according to the existing mechanism, the following are the results of the interview: 'The process goes according to the regulated mechanism and the village government does not work alone, because there are village assistants who always assist with village fund management" (Interview 15 April 2023).
Accountability

Making an Accountability Report, village officials, namely the Village Secretary, are accompanied by the Assistance Team. Making this Accountability Report is intended so that every activity carried out by the Village Government is based on the rules set and does not deviate. This is a form of village government transparency to the community. Based on the results of interviews conducted it was revealed that Accountability in the form of reports on the use of Village Fund Allocations has not been carried out in a timely manner.

DISCUSSION

Planning is a process of determining something to be achieved in the future and establishing the stages needed to achieve it. This is important because planning is one indicator of the success of an activity. The results of interviews and direct observations that have been carried out, revealed that the planning for the use of Village Fund Allocations in Yoka Village had been carried out in accordance with the applicable regulations. Implementation is an action or implementation of a plan that has been prepared in detail, implementation is usually carried out after the plan is deemed ready. In implementing the assistance program for the Village Government, the Mayor of Jayapura issued regulations governing the implementation of a program that can assist Village Officials. Based on the interview results, the use of Yoka Village Fund Allocations, it can be seen that the recording of the use of Village Fund Allocations has been carried out properly. The use of Village Fund Allocations in the field of government operations as well as in the field of Village development implementation has been well detailed, and the allocation of its use is in accordance with existing regulations.

Administration of Village Finance is all financial activities carried out by the village government, consisting of Administration of receipts and Administration of expenses and reporting of their accountability to interested parties. Based on the results of the interviews, in carrying out the Administration carried out by the Yoka Village Government, in this case the Executor of Village Financial Management is in accordance with existing regulations, with the Administration carried out by the Village Treasurer in the form of General Cash Books, Cash Books, Tax Assistants and Bank Books greatly facilitates the Bamuskam and the community to oversee the funds managed by the Village Government. Reporting, from the results of interviews the author concluded that in the reporting process in the management of Village Fund Allocations by the Village Government it is still not in accordance with the regulations that have been stipulated. The Village Government has not been able to report activities according to the specified time schedule.

Accountability Allocation of Village Funds is integrated with Accountability Village income and expenditure budget, so that accountability is accountability Village income and expenditure budget. This accountability is made in the form of a report on the implementation of village administration at the end of each year and the form of the report on the implementation of village governance refers to the mayor's regulation. Making this Accountability Report is intended so that every activity carried out by the Village Government is based
on the established rules and does not deviate. Regarding timeliness, accountability for the use of Village Fund Allocations in Yoka Village has not been carried out in a timely manner.

CONCLUSIONS AND RECOMMENDATIONS

The Village Fund Allocation management cycle includes Planning, Implementation, Administration, Reporting and Accountability. The management of Village Fund Allocation carried out by the Yoka Village Government has followed the technical guideline rules that have been regulated in laws and regulations, but the process is still not optimal. This can be seen from the process of reporting and accountability which experienced delays. The Reporting process for the Realization of the Use of Fund Allocations has not been in accordance with the predetermined schedule, causing delays in the disbursement of Funds for the next stage. Likewise, accountability for the use of Village Fund Allocations has not been carried out in a timely manner. Recommendation, the Village Fund Allocation management process that is carried out must follow the procedures and schedules set out in the technical guidelines for Village Fund Allocation management. Guidance on the management of Village Fund Allocations carried out by the District Government for village officials needs to be improved.

ADVANCED RESEARCH

This research only focuses on one village in Jayapura City, so that in the future it is necessary to carry out similar research in all villages in Jayapura City. This aims to find out how successful the village government is in using village fund allocations to increase community development and welfare.

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REFERENCES


