

ANALYSIS OF MENTEN VILLAGE FUND MANAGEMENT, RAMBUTAN SUB-DISTRICT

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ABSTRACT

This study aims to determine and describe the management of village funds in community empowerment in Menten Village, Rambutan District, Banyuasin Regency, namely in planning the implementation of administration, reporting, and accountability according to applicable procedures and rules. In addition, this study also aims to determine the inhibiting factors and supporting factors in managing village funds. This study used a qualitative descriptive method through a purposive sampling method. The data consists of information, namely the head of the village and development while the informants are the heads of the RT and the village community. Data collection techniques through observation, interviews, and books or journals. The results of the study show that Menten Village, Rambutan District, and Banyuasin Regency have implemented Village Fund management, although it is not yet optimal, it is still constrained by low human resources. This is known from the results of village development planning meetings which are monotonous every year. The reporting and accountability of the village government in managing village funds are carried out in accordance with applicable government regulations or provisions.

Keywords: Management, Funds, Village

INTRODUCTION

Management of village funds Since the enactment of law number 6 of 2014, the village government has been provided with funds sourced from the APBN, which are called village funds. The use of village funds must be in accordance with applicable laws and regulations and must be accounted for by government officials. The management of village funds must be managed in a transparent, accountable manner, meaning that they can be accounted for,

supported by evidence or documents that can really explain what the money was used for, and also report to the village community so that the village community knows that the funds are being used as well as possible.

The government implements PMK No.201/PMK.07/2022 concerning the management of village funds to fulfill the mandate of Article 14 paragraph 7 UU No. 28 of 2022 concerning the 2023 state revenue and expenditure budget. This regulation regulates budgeting, administration, accountability, reporting, monitoring, and evaluation of village funds. Village funds are channeled directly from run to rkd so that they do not go through the round but the recording of village fund receipts is still carried out by the local government in the number of village funds transferred by the central government to the village so that the local government budgets village funds in the APBD based on the allocation stipulated in the presidential regulation regarding details APBD Therefore if the budget is managed properly and honestly, the results of village autonomy activities, especially community empowerment, will be clear. Because the implementation of village fund allocation management aims to improve community welfare, and can also support the course of village democracy while strengthening community autonomy in government procurement and village development.

Community participation is also important, especially in the decision-making process and implementation of activities related to the needs of village communities. In addition, good cooperation is also needed between village officials and the community in each stage of village fund allocation management. If this goes well, the community is likely to be able to further develop themselves to achieve the joint progress that is expected from this program, namely the creation of a more empowered society. Apart from involving the community, village fund allocation management activities also involve several stakeholders such as youth organizations, the PKK mobilizing team, and the Village Consultative Body (BPD). These stakeholders are expected to work together in managing village fund allocations. (Karimah, F., Saleh, C., & Wanusmawatie, I. (2014).

So the village has an original structure, Therefore, it can be considered as a private area. All state regulations regarding villages will recognize the rights of origin so that their existence is still recognized and guarantees their survival within the unitary state of the Republic of Indonesia. Meaning

village, the word *desa* comes from the Sanskrit word 'swami'. Sutardjo Karto Hadikoesoemo also stated that the terms *desa*, *hamlet*, and *desi*, as well as *Negeri*, come from Sanskrit which means homeland and place of birth (Sirajuddin, 2016).

The term village in the Big Indonesian Dictionary, village is a unitary area inhabited by many families with its system of government. The village is an area filled with customs, traditions, and laws that are relatively independent. Therefore, the existence of cities must be recognized, because there are community units that have rights and powers in their management and aim to regulate and meet the needs of the community. The city is recognized as having an interest in the right to housing, so that all regulations related to the city will consider the right to housing, and good public administration, district/city, provincial and central governments can share management tasks. The village has grown in many ways. To make protection and empowerment more advanced, democratic, and independent, as well as to create a more solid foundation in management and development, to create a just system, regional governments are given greater powers in carrying out joint management tasks. have the opportunity to improve services to the community and participate in the implementation of development. As part of the district government that deals directly with the community, the village is the closest to the community. In carrying out and managing the interests of the village community, they have authority that is guided by diversity, democracy, community development, and empowerment. It is hoped that villages can improve public services and community participation in the process of implementing development.

To carry out community development and empowerment, of course, the Village Government needs funds, Village funds are sourced from Village original income, APBN allocations, regional tax sharing, district/city balancing funds Assistance from local governments, non-binding grants, and donations from third parties, and income legal village. To find out whether community empowerment is going well or not, it only remains to compare the normative criteria with the existing reality. Because empowerment is an effort to recognize, understand policies and utilize power, investigate the processes by which people can regulate or control life, their skills and positions become critical and effective participation in society. And some

stages or processes require seriousness and sacrifice long term to produce empowerment for the community. According to Randy and Riant (2007)

As an empowerment process, it has three stages, namely awareness, capacity building, and empowerment. Meanwhile, according to Soekanto, 1987 community empowerment has 7 stages, namely preparation, assessment, alternative planning or activities, formalization of action plans, implementation of programs or activities, evaluation, and termination. village funds, then developing village funds can be protected. Based on the above, it is very interesting to look deeper into the management of village funds carried out by the village government through the management of village funds for empowering the people of Menten Village, Rambutan District. The results of the study show that legally and administratively the management of rural community financial allocations has been going well, but it has not discussed the true meaning of power. In addition, various stakeholders did not carry out their roles properly, because the village head only acted as an executive body that regulated the management of village fund allocations. The patriarchal culture of rural communities results in a lack of freedom, causing community indifference and full trust in the village head to manage village financial allocations, as well as district domination in preparing accountability documents. village finance from the perspective of community empowerment.

The findings of this study indicate that there are different phases in managing rural credit distribution: the planning phase, the implementation phase, the monitoring phase, and the accountability or reporting phase. This level is not well done. There are several factors supporting its implementation: policy support from the local government and the quality of human resources. However, it also faces several obstacles: coordination of planning at the village level, distribution of credit to all villages supported by the central government is still limited, and funds for village outreach are insufficient. Community Allocation (ADD). By explaining the background above, the following questions can be formulated: How are local government policies in managing village credit allocations and community participation in managing village fund allocations (Rudiartha, I.K.G., Arthanaya, I.W., and Suryani, L.P. (2020. Management of Village Budget Allocations) in Village Governance Journal of Legal Analysis, 2(1), 63-67.)

In this village, there is no savings and loan cooperative so the community has difficulties in carrying out operational activities to support their finances. The role of cooperatives can actively improve the quality of life of members and the surrounding community in need. Cooperatives can also help strengthen the community's economy as a basis for the strength and resilience of the national economy because these non-bank financial institutions carry out activities such as accepting deposits and providing loans to their members.

RESEARCH METHOD

The type of research used is descriptive qualitative research. Bogdan and Taylor argue in Moleong (2014: 4) that qualitative research methods are research products that produce descriptive data in the form of written or spoken words and observed human behavior. The purpose of providing funds from the State Revenue and Expenditure Budget (APBN) to villages is to prioritize community development and empowerment. In our research, we focus more on community empowerment programs.

The purpose of this research is to find out whether the management of village funds has met the satisfaction of the people of Menten Village, Rambutan District. This research itself uses the instrument of the person or human. This research cannot be measured but can be distinguished (Noor, 2008). According to Rahmasari (2017: 89), the following are characteristics of qualitative research, including the following:

- 1) The environment as a research data source directly
- 2) Humans are the main tool when collecting data
- 3) Data analysis is done inductively

We use this method because we describe the conditions we observe in the field in a specific, transparent, and in-depth manner.

RESULTS AND DISCUSSION

Based on interviews with residents, the implementation of the village fund program is an integral part of village financial management in the Village Revenue and Expenditure Budget which is allocated from the district or city government to the village of Menten Sub. Rambutan as a form of

fulfilling village rights for the implementation of village autonomy. This research focuses more on:

1. Management of Village Funds in Empowering the Menten Village Community, Rambutan Sub-District:

- a. Village fund planning in empowering village communities
- b. Implementation of the village fund program is aimed at empowering the Menten village community in the Rambutan sub-district
- c. Administration of village funds
- d. Reporting on village funds issued by the village government is in the form of a realization report at the end of each fiscal year
- e. Accountability of the village government (village head) in the RKAD (Village Budget Work Plan)

2. Inhibiting and Supporting Factors for Managing Village Funds in Empowering Village Communities.

The author conducted research directly in Menten Village, Rambutan District, Banyuasin Regency, and searched for data from village heads, secretaries, village officials, and the local community. The data sources we obtained were supporting data and documents originating from Menten village, Rambutan sub-district, Banyuasin district. The research we obtained collected the data we obtained, such as: Looking for information, theory, and data from several books as well as laws and documents related to research as the author's basis. Field research, namely research directly into the field of Menten village, Rambutan sub-district.

- a. observing, making direct observations, and recording all data and information obtained, seeing directly the condition of the village to ensure that the management of funds is used properly or not.
- b. Document research, collect, study, and record documents using data that are by this research.
- c. Interviews, obtaining information directly were carried out through a question-and-answer process with the local community, such as the RT, local youth, and village elders. In the research that we did, we used a qualitative research method because this method focuses on in-depth observations to get the results of a comprehensive phenomenal study.

3. Implementation of the Village Fund Program

Based on the results of interviews with residents, the implementation of the village fund program is an integral part of village financial management in the Village Revenue and Expenditure Budget which is allocated from the regency or city government to Menten village, Sub. Rambutan as a form of fulfilling village rights for the implementation of village autonomy.

In 2023, the budget received by Menten Village, Kec. Rambutan Rp.871,776,000.00 which was then allocated for village funds of Rp.328,087,023.00 to support the smooth implementation of village fund allocations, a management organization was formed in the government sector, the development sector, the coaching sector, the empowerment sector, and the disaster management sector. The programs and policies set previously were continued with the new village head and made another activity to achieve prosperity and security in Menten Village, Kec. rambutans. The programs that have been implemented include the following:

First, the development and empowerment made by Menten Village, Kec. Rambutan aims to improve the standard of living of the people in Menten Village with existing resources and to make it easier for the community to carry out their activities. Where the activities that have been carried out by the village or its program are the construction of new roads, and repairing damaged roads, there are business actors who involve the local community, such as empowering them by producing several livestock to be raised. Based on survey results from residents, the implementation and development, and empowerment in Menten Village, Kec. Rambutan is realized well from the program that is already running. The implementation of the program also involves the community participating in cooperation and voluntarily by the local community. The existence of activities with the community makes the village also more deliberative to establish friendships and can save the budget issued by the village government and accelerate development and empower the surrounding community

The PKK in Menten village went well following active youth training with various activities. In one year there are several changes in the village from year to year the progress is for the better and there is little progress such as road construction, changes to the development of the circle market which is starting to be built little by little to make it easier for people to make transactions, the opening of a new road body from sleep to Tanjung shells,

there is street lighting but after a while the street lighting doesn't work anymore, then the distribution of village funds to the community such as PKH, KIP, BLT, social assistance goes well as it should from year to year, while the hopes for Menten village have changed which are more advanced and programmed in the future for the Menten village community to manage existing resources to help and improve village funds. The village head as the person in charge of village fund allocation management activities has several roles such as the allocation of village funds which is carried out with related institutions and the community. The village treasurer accompanies the disbursement of village fund allocations. In addition, youth organizations carry out community empowerment, especially for the younger generation, while the PKK team utilizes village funds for PKK activities as an effort to implement PKK programs related to welfare in the village.

As for the administration carried out by the community in Menten village, Rambutan sub-district, namely by managing tents for community activities which can later be included in the village fund budget, in the cash bookkeeping it will be reported as activities that have been carried out in Menten village which have been carried out later the activity device will be recorded to find out receipts and expenditures with valid and complete evidence, this has also obtained permission from the local village head.

4. Impact of Obstacles to Menten Village Fund Management, Rambutan District

Based on the results of the interviews we conducted in Menten village, there were several inhibiting factors in the management of village funds, the environmental conditions in Menten village were different and required more budget to carry out government activities or programs. which had several impacts in Menten village, rambutan sub-district, including as follows:

- a. The lack of street lights in Menten Village makes it difficult for residents to carry out their activities at night.
- b. Several roads are still hollow so they can hinder the journey of residents and can also endanger the community.
- c. Inequality in income distribution occurs because development is prioritized over growth and equity causes a widening of income between rich and poor people so that poverty is difficult to overcome and will slow

- down economic growth.
- d. Improving village infrastructure that is not yet available to advance Menten Village, Rambutan District.
 - e. The low quality of HR.
 - f. It is difficult to reach the internet, which is not evenly distributed, causing a lack of technological knowledge

CONCLUSION

Implementation of the Village Fund Program From the research we conducted in the village of Menten, the management of village funds has been well organized although not yet optimal, there have been advances in infrastructure such as roads and street lighting, there is a market, there is Menten village where the community gathers (village hall) which has been renovated for the better. from the previous. Then the author's suggestion is to improve public services by holding training for people who don't have a job and it is hoped that with this training the people of Menten Village can play an active role in increasing development in Menten Village.

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