



VILLAGE FUND MANAGEMENT IN COMMUNITY EMPOWERMENT IN NORTH BARITO REGENCY

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Abstract

This research departs from the lack of financial resources for kelurahans in North Barito Regency to finally get disbursement from the central government through the Additional General Allocation Fund or what can be called the Kelurahan Fund. In analyzing, the researcher uses a qualitative descriptive research method, namely by using interviews, observations and documents. The results of the research and the results of data collection show that Village Funds originating from Additional General Allocation Funds should have a pretty good influence on the development of facilities and infrastructure and community empowerment in the Kelurahan, but the reality on the ground that the management of Kelurahan funds is still not optimal. The findings indicate that the management of the kelurahan funds is still unable to be carried out by the kelurahan apparatus. In its implementation, the Village Fund Program for all Kelurahans in North Barito Regency has referred to and is in accordance with the rules contained in Minister of Home Affairs Regulation No. 130 of 2018 concerning Village Facilities and Infrastructure Development Activities and Village Community Empowerment. So it is concluded that the community has not been involved in managing the Village Fund, there are no benefits felt by the community and the apparatus resources in the Village are still not optimal in managing Village Funds.

Keywords: Village Fund Management, Community Empowerment, North Barito Regency.

INTRODUCTION

This research departs from the lack of financial resources for kelurahans in North Barito Regency, this is thought to have an impact on community empowerment in kelurahans. Previously, the budget received by each village in North Barito Regency was Rp. 10,000,000.- (ten million rupiah) per year which is only enough to finance administrative activities and office stationery needs and has not yet touched on efforts to empower community activities.

In North Barito Regency, the sub-district has a different status from the village. The village is the smallest regional unit that is autonomous while the sub-district, although administratively has autonomy, in terms of managing the sub-district budget, it still depends on the sub-district (Azikin, 2018; Adnan, 2020; Melinda, 2021). The Kelurahan can make its own activity plans, but the decision to submit to the district government rests with the Camat as an extension of the district government (Roza & Arliman, 2018; Safira, 2020). As we know, based on Government Regulation Number 73 of 2005 concerning Kelurahan, it is stated that the kelurahan is the front line as well as the smallest area in providing public services to the people in an area.

What is the difference between a village and a sub-district, in general the difference between a village and a sub-district is the factor of the head of the area, the village is led by a village head who is directly elected by its residents, while the sub-district is led by a Lurah who is an elected State Civil Apparatus by the district head (Anggraini, 2020; Rohaniah, 2021). Then another differentiator is seen from the population, the village still has residents who are homogeneous, have customs or are from the same tribe and still have family relations, while the sub-district has a pluralistic society, has different customs and habits and even a different regional language (Jamaludin, 2018; Damayanti & Febrianto, 2020). This is a challenge for kelurahans to be able to provide optimal public services to their citizens.

The gap between villages and kelurahans can be seen from the financial allocations received, after the issuance of the Village Law Number 6 of 2014 concerning Villages (Zaki, 2017; Lili, 2018), villages receive large allocations of funds from the central government, while kelurahans are the locations of funds that are received depends on the regional financial capacity of the parent district, and not all districts have high fiscal funds (Abidin, 2015; Harirah, 2020).

This creates a sense of inequality between the kelurahan and the village, so the central government proposes to allocate funds for the kelurahan in the amount of Rp. 3 trillion in the 2019 National Revenue and Expenditure Budget by cutting village funds which were previously proposed to be Rp. 73 trillion to Rp. 70 trillion, so far there has been jealousy why only villages have received disbursement of funds (Sri Mulyani, Republika, 2018)

The issuance of Government Regulation Number 17 of 2018 concerning Subdistricts is a breath of fresh air for kelurahans, because in Article 30 paragraph (8) it is stated that local governments, in this case districts, are required to allocate a budget to each kelurahan in the amount of the lowest village fund received by a village in the district/district. city. Of course this will greatly impact the financial fiscal of the parent district which is unable to allocate funds to the kelurahan, so that the central government helps by allocating an additional General Allocation Fund (DAU) of Rp. 3 trillion in 2019 based on the Regulation of the Minister of Home Affairs Number 130 of 2018 concerning Activities for the Development of Village Facilities and Infrastructure and Community Empowerment in Villages.

Kelurahan funds are divided into 2 sources, namely kelurahan funds originating from the General Allocation Fund are called additional DAU and kelurahan funds originating from APBD are called companion funds. The details of the source of these funds are from the

Additional DAU of Rp. 370,138,000 (three hundred seventy million one hundred thirty eight thousand rupiah). This amount has been determined according to the categories of basic regional public services stipulated in Minister of Finance Regulation No. 187/PMK.07 of 2018 concerning Procedures for Distribution of Additional General Allocation Funds for the 2019 Fiscal Year, which is good, needs to be improved, and really needs to be improved.

The amount of the General Allocation Fund (DAU) for each of these categories has a different amount. Regions with a good category will receive a DAU disbursement of Rp. 352,941,000.00 (three hundred fifty two million nine hundred forty one thousand rupiah). The second category is the area with the category that needs to be increased with a total DAU of Rp. 370,138,000.00 (three hundred and seventy million one hundred and thirty-eight thousand rupiah), and the last one is the area with the category of really needing to be increased with an amount of DAU of Rp. 384,000,000.00 (three hundred eighty four million rupiah).

North Barito Regency is included in the category that needs to be increased, so that the General Village Allocation Fund received from each existing Village is Rp. 370,138,000.00 (three hundred seventy million one hundred thirty eight thousand rupiah). Next is from the Regional Revenue and Expenditure Budget (APBD) of Rp. 78,973,700 (seventy eight million nine hundred seventy three thousand seven hundred rupiah). So that every Kelurahan in North Barito Regency gets assistance from the Additional General Allocation Fund or Village Fund in the amount of

Based on the results of the author's observations in 2019 in North Barito Regency there is 1 sub-district that has 0% budget absorption from funds sourced from Additional DAU or Sub-District Funds or it can be said that the existing Budget / funds are not used at all. Then there are 3 urban villages whose budget absorption does not reach 10% of the total available funds, 4 urban villages whose budget absorption does not reach 50% and finally 2 urban villages whose percentage of budget absorption exceeds 50% of the total available funds. Therefore, Barito Utara Regency as a whole only has an absorption percentage of village funds of 27%, of course this is a very ambiguous matter according to the author, where Kelurahans are given large funds to manage their area but low in budget absorption.

The writer also tries to observe again why uptake in each kelurahan is low, and the writer finds several factors that cause low uptake of funds, namely First, low human resources in kelurahans with low uptake. This can be observed from the Lurah's ignorance in the process of procuring goods and services so that activities become constrained. Second, delays in the process of submitting Regional Head Regulations which contains changes to the budget with the inclusion of additional DAU and a statement from the regional head that the budget has been allocated for urban village funding in the 2019 APBD or regional head regulations regarding changes to the elaboration of the 2019 APBD. Third, the time lag between transfers from central to regional is too tight with the deadline for submitting the first stage report additional general allocation funds, due to matters related to number two above so that the lurah feel distraught being chased by time.

So based on the problems that the author observes there are several conjectures that arise, namely First, it is suspected that there is less than optimal management of kelurahan funds in terms of planning, budgeting, implementation, administration/accountability and guidance/supervision. Both are suspected of having disbursed village funds amounting to Rp. 370,138,000.00 (three hundred seventy million one hundred and thirty eight thousand rupiah) for each sub-district in North Barito Regency is still not optimal for community empowerment activities.

Whereas before the existence of this village fund program, when each village only received Rp. 10,000,000 / year community empowerment is not optimal and even after the existence of village funds it is still not optimal. So this is what makes the writer interested in researching why the management of kelurahan funds in the context of empowerment has not been maximized.

RESEARCH METHODS

Types of Research

This study uses a qualitative approach to the type of case study research. A qualitative approach is a process of research and understanding based on a methodology that investigates social phenomena and human problems. In this approach, the researcher creates a complex picture, examines words, reports detailed views of respondents, and conducts studies in natural situations. This research was conducted in North Barito Regency, Central Kalimantan Province with the research locus at the Government Section as the coordinator for reporting on the use of village funds, the Regional Financial and Asset Management Office as village fund planning processors and samples from several urban villages as village fund managers.

Data Source

Data Source is the subject from which the data can be obtained. To complete this research, researchers need to complete the data by preparing several research methods including observation methods, interview methods and documentation methods. Researchers divided data sources into two groups, includes primary data sources and secondary data sources. Primary data sources include the Head of the Regional Financial and Asset Management Office, acting as a technical officer related to the design and proposal of urban village funds to the central government through the Additional General Allocation Fund; Head of Government Section, acting as coordinator of accountability reporting on the use of sub-district funds to the central government through the provinces; Lurah Lanjas, acting as a user of village funds in the Lanjas Village; Malay Lurah, acting as a user of kelurahan funds in the Malay Kelurahan; Lurah Montallat I, acting as a user of sub-district funds in Montallat I Sub-District; and Lurah Jambu, acting as users of kelurahan funds in Kelurahan Jambu. Whereas Secondary data can be in the form of documentation and reports related to research.

Data Collection Technique

Data collection techniques carried out include four stages, namely:

- 1) Observation is involved, the researcher not only observes the existing symptoms but also conducts interviews, listens, feels, and within certain limits follows the activities carried out by the object of research.
- 2) Observation is not involved, it is explained what is observed on the object of research that has a close relationship with the problem without involving oneself in it. In this case the researcher must be able to observe and read the Kelurahan Fund reporting documents related to the management of the kelurahan funds.
- 3) In-depth interviews, carried out through oral communication activities, can be in a structured form or in an unstructured form. Researchers must prepare a number of questions to be asked directly to informants so as to produce a number of useful data in research.

- 4) Documentation, usually in the form of photos, reports and documents related to Village Fund Management. Researchers collected data in the form of documentation relating to the management of village funds.

Data Analysis Technique

Qualitative data analysis is generally divided into three streams of activities that occur simultaneously. The three paths include data reduction, data presentation, and drawing conclusions or verification.

RESULTS AND DISCUSSION

Research Result

In research on the management of kelurahan funds in community empowerment in North Barito Regency, the authors obtained 2 main aspects, namely "Kelurahan Fund Management" and "The Impact of Community Empowerment After the Existence of Kelurahan Funds". Here the author will present the results of the research by dividing into the 2 aspects mentioned above.

1. Village Fund Management

In the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 130 of 2018 concerning Village Facility and Infrastructure Development Activities and Community Empowerment in Kelurahan, the management of village funds is all activities which include planning, budgeting, implementation and coaching/supervision.

Kelurahan funds are a source of kelurahan income in managing and regulating government processes in kelurahans, kelurahan funds are sourced from the Additional General Allocation Fund which is a transfer fund from the APBN and Matching Funds sourced from the APBD. The author believes that the management of village funds in North Barito Regency is still not optimal. This is supported by a statement from Mr. Jufriansyah as the Head of the North Barito Regency Finance and Asset Management Service, namely:

"Kelurahan Fund Management in North Barito Regency is still not optimal, this can be seen from the budget absorption report document for all urban villages in North Barito Regency." (Interview with Mr Jufriansyah, 16 March 2020)

The same thing was conveyed by Mr. Dudy Bagus Prasetyo as Head of the Government Section of the Regional Secretariat of North Barito Regency, along with his narrative:

"Based on the village budget absorption report document that we received, it can be seen that budget absorption is still relatively low, so we conclude that the management of village funds in 2019 in North Barito Regency has not been optimal." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

Likewise from the presentation from Mrs. Tri Winarsih as the Head of Lanjas Village, who argued as follows:

"We from the Lanjas Sub-District admit that overall the management of sub-district funds in North Barito Regency is still not optimal, however we from the Lanjas Kelurahan have made every effort so that we are able to make uptake of up to 50%." (Interview with Ms. Tri Winarsih, 24 March 2020)

In line with what was conveyed by the Head of the Teweh Baru District, Mr. Adi Suwarman, based on the direct statement we received:

"The management of sub-district funds in the 2 sub-districts that we have fostered is not optimal, this is based on absorption reports we received from each lurah." (Interview with Mr Adi Suwarman, 23 March 2020)

The Village Fund Management Process in North Barito Regency includes:

a. Sources of funding

Source of Funding is a financial source to finance the Village Fund implementation program. The source of funding for the development of urban village facilities and infrastructure and community empowerment activities comes from the APBD and is adjusted to the regional financial capacity. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 187/PMK.07/2018 concerning Procedures for Distribution of Additional General Allocation Funds for the 2019 Fiscal Year, the sub-districts in North Barito Regency are categorized as sub-districts that need to be increased so that they receive a distribution of funds of Rp. 370,138,000, - per village. This is supported by Mr. Jufriansyah as the Head of the North Barito Regency Financial and Asset Management Service, namely:

"Based on the 2019 Minister of Finance Regulation, sub-districts in North Barito Regency are categorized as needing improvement so that each sub-district receives additional DAU assistance which is directly transferred to the regional treasury account." (Interview with Mr. Jufriansyah 16 March 2020)

b. Use

The use of Additional General Allocation Funds has been specifically regulated through Minister of Home Affairs Regulation Number 130 of 2018 concerning Activities for the Development of Village Facilities and Infrastructure and Community Empowerment Activities in Villages.

According to Mr. Dudy Bagus Prasetyo as the Head of the Government Section of the North Barito Regency Regional Secretariat, the use of the Additional General Allocation Fund has been regulated in the Minister of Home Affairs Regulation and the North Barito Regent Regulation, so that programs proposed by the community or programs at the head of the village's own initiative must be guided by the regulations mentioned above. , here's what he said:

"Programs and activities that use Village Funds must be guided by Permendari 130. Both regulations clearly regulate development programs and empowerment programs that must be carried out, so activities cannot be based on origin." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020).

c. Planning

Planning is an activity carried out to prepare and determine a goal to be achieved, including the determination of programs and stages that will be passed to achieve the objectives of the targeted activities. Planning is important in determining village development priority programs, both for physical development programs and community empowerment programs. In planning it will be determined which programs are really needed by the community. In planning activities that use the Additional General Allocation Fund, there is planning that must be carried out, as described by Mr. Dudy Bagus Prasetyo as the Head of the Government Section of the Regional Secretariat of North Barito Regency, namely:

"Planning is the determination of activities in the sub-district based on Permendagri 130 of 2018, in determining the activities of the sub-district must hold village development meetings to obtain

agreement on determining activities which will later be outlined in the form of Minutes" (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020).

Secretary of the Central Teweh sub-district, Mr. Sukarto. conveyed directly to the author that the Kelurahan Musrenbang activities are indeed held every year, this aims to filter the aspirations and needs of the community at the Kelurahan level. Here's his statement:

"The Village Musrenbang is the same as the Village Musrenbang, we carry out this activity every year. This activity aims to receive the aspirations and needs of the community in the village. The kelurahan invited all elements of the community, from community leaders, religious leaders, youth leaders to health and security elements. After the community's aspirations have been obtained, an agenda for activity plans will be prepared which will then be submitted to us at the sub-district, then we will load it into the Sub-District Budget Work Plan (RKA) document and we will forward it to the North Barito Regency Government through the Financial and Asset Management Agency." (Interview with Mr. Sukarto, 25 March 2020).

The statement by the Secretary of the Teweh Tengah Sub-district Head above is supported by Mr. Heri Fauzi as the Head of the Government Planning Sub-Sector of the North Barito Regency Bappedalitbang, he stated that:

"Every kelurahan is obliged to hold a kelurahan deliberation, this deliberation aims to find out the proposals that exist in the community which are then included in the Minutes of Kelurahan Planning. The Minutes of Kelurahan Planning will then be submitted to the District and will be set forth in the District RKA Document, and submitted to us the Financial and Asset Management Office of North Barito Regency." (Interview with Mr. Heri Fauzi, 27 March 2020).

The Head of the Government Section, Mr. Dudy Bagus Prasetyo, explained that this kelurahan fund was like shock money which made the lurahs at a loss in their planning. Here's his statement:

"The Kelurahan Fund starts from the Decree of the Minister of Finance of the Republic of Indonesia Number 187/PMK.07/2018 dated 31 December 2018. In the Decree it is stated that phase I disbursement is no later than January and no later than May 2019, while phase II disbursement is no earlier than March and no later than August 2019. For phase II disbursement requirements, the uptake of the allocated funds must be 50% of the total funds received. North Barito Regency only received the budget in March 2019 and must reach the target of 50% at the end of July 2019 so that the kelurahan is speeding up in planning and implementing it. In the end, proposals that are budgeted without going through the process of the village development planning process" (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

The Malay Village Chief, Mr. Redi Wahyu Nugraha, said that in planning the determination of activities in the kelurahan, elements of the community must be involved, along with his direct account:

"In determining activities in the kelurahan, we have not involved various elements of the community, we observe and analyze what is not yet available in the community, then the results of the observations, we put into proposals which we will then submit to the sub-district to be included in the sub-district budget." (Interview with Mr. Redi Wahyu Nugraha, 30 March 2020)

In line with what was conveyed by the Malay Village Head, Mrs. Tri Winarsih as the Lanjas Village Head stated that:

"During the implementation of the Kelurahan Musrenbang we have not been able to involve all

elements of the community in the kelurahan, because the time is too short and we feel the disbursement of funds is quite slow." (Interview with Ms. Tri Winarsih, 24 March 2020)

d. Budgeting

Budgeting is a process of preparing a budget based on an organization's activity plan. In terms of urban village budgeting, it must be in accordance with the village budget work plan that has been prepared through village development planning activities and set forth in the form of RKA. This statement is supported by Mr. Jufriansyah as the Head of the North Barito Regency Financial and Asset Management Service, namely:

"In budgeting village funds, we are guided by the Village Budget Work Plan prepared by the Village and Sub-Districts, then submitted to the Office of Finance and Asset Management to be used as a Budget Document." (Interview with Mr Jufriansyah, 16 March 2020)

e. Implementation

Implementation is the process of implementing programs and activities that have been planned, stipulated and agreed on in the Village Planning Minutes that were carried out at the beginning of the year through Village Consultative activities. In implementing the kelurahan fund program that is financed through the Additional General Allocation Fund, you can use the kelurahan self-management system or a third party as conveyed by Mr. Dudy Bagus Prasetyo as Head of the Government Section of the North Barito Regional Secretariat, namely:

"Under the guidance of Perbup Number 18 of 2020 that the implementation of activities for building local village facilities and infrastructure and community empowerment is prioritized by involving community groups or official social organizations. It could be Karang Taruna, Kelurahan Community Empowerment Institutions (LPMK) and Fire Care Community Meetings (MPA). And activities that require the procurement of goods and services can be carried out through a direct mechanism (LS) in accordance with applicable regulations." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

The same thing was conveyed by Mrs. Tri Winarsih as Lurah Lanjas, she said that:

"In the construction of physical facilities and infrastructure in the Lanjas Village, we do not use outside parties as job contractors. So far, we have used Karang Taruna as workers on an independent basis, of course these workers are members of Karang Taruna in the Kelurahan. For example in the manufacture of Trash Cans for RT, as many as 58 units for 29 RTs, all of which are done by Karang Taruna." (Interview with Ms. Tri Winarsih, 24 March 2020)

In addition to the construction of village physical facilities and infrastructure, there are also program activities that cannot be carried out independently by the village community, namely the procurement of goods that are required to be carried out directly or LS. Lanjas Lurah said that the goods purchased using the LS mechanism were single-use goods, as follows:

"Activities to improve facilities and infrastructure in the Lanjas Subdistrict that use the LS mechanism are the purchase of a Light Fire Extinguisher or APAR. We buy these fire extinguishers directly from shops that sell fire extinguishers and then hand them over to the Fire Care Community group in every RT of the Lanjas Village." (Interview with Ms. Tri Winarsih, 24 March 2020)

Likewise with the delivery from Mr. Redi Wahyu Nugraha as the Malay Village Head, along with his narrative:

"In our program of physical development activities from Kelurahan Melayu, we carry out a program to procure trash bins for each RT, the work is carried out by residents in each RT independently,

we only hand over the funding money to the head of the RT. During the construction process, our Kelurahan always monitors the work." (Interview with Mr. Redi Wahyu Nugaraha, 30 March 2020)

Procurement of goods directly at the Malay Village also carried out the purchase of Light Fire Extinguishers and the purchase of baby scales for the Kelurahan Posyandu. The following is the narrative of the Malay Lurah:

"We are procuring fire extinguishers which we will hand over to Fire Concerned Communities in each RT, and we are also buying baby scales for Posyandu Kelurahan Melayu operations which are routinely held every week in each RT." (Interview with Mr. Redi Wahyu Nugaraha, 30 March 2020)

In contrast to the Lanjas Village and the Malay Village, the Montallat I Village until the time the researchers arrived to conduct interviews and observations had not carried out any activities. The following is a phone call from Plt. The head of the Montallat I village which was held by Mr. Irwansyah, the following is his narrative:

"We propose the Cor Rigit Residential Road and Bridge Construction activities in implementing the additional DAU use for the Montallat I Village, initially we hoped that this program could be carried out independently by the community, but because our community is mostly fishermen so they lack knowledge in casting activities. and carpentry, while if we have to use the services of a third party we have to carry out an auction" (Telephone interview with Mr. Irwansyah, 28 March 2020)

In addition to the constraints on the workforce, it turns out that the author also found other obstacles, namely Kelurahan Funds sourced from the Additional DAU, which apparently had not been received by the Montallat I Kelurahan, along with his narrative:

"We still haven't received or held the Kelurahan funds, and we don't have the ability to bail out funds to bail out the work first." (Telephone interview with Mr. Irwansyah, 28 March 2020)

As it is known that in terms of workmanship, apart from being able to do it independently by the community, it can also be done directly by utilizing a third party. However, direct work with the help of third parties also has problems, as follows:

"We have contacted a third party to help us with the casting and construction of the bridge, but the third party we contacted with a heavy heart refused the request because time was running out and the available budget was insufficient to complete the work." (Telephone interview with Mr. Irwansyah, 28 March 2020)

f. Administration and Accountability

Administration and Accountability are part of a management, administration is the management of Village Funds in the form of recording and bookkeeping of village financial administration processes using books, forms and with the Regional Management Information System (SIMDA). Administration and Accountability are carried out by the Assistant Financial Administration Officer in the Kelurahan, in this case the position is held by the Village Treasurer.

As conveyed by Mr. Dudy Bagus Prasetyo as Head of the Government Section of the Regional Secretariat of North Barito Regency, the following is his narrative:

"Administration is the recording of transactions, both receipts and disbursements of village funds, as well as expenditures in the form of purchases of goods and services must be clearly recorded." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

Likewise Mr. Jufriansyah as the Head of the North Barito Regency Financial and Asset Management Service, namely:

"The administration of village funds must be clear and transparent, all expenditures and income must be recorded. Then it is verified and examined by the District Treasurer as material for reports to the sub-district head and the regent." (Interview with Mr Jufriansyah, 16 March 2020)

Lurah Lanjas Mrs. Tri Winarsih stated that:

"In the Administrative Administration of the Village Fund, I as the Lurah issued a Payment Order (SPM) in accordance with the Document Request for Payment (SPP) made by the Village Finance Administration Officer, in this case the Village Treasurer." (Interview with Ms. Tri Winarsih, 24 March 2020)

Similar to what was conveyed by the Head of the Lanjas Village Head, the Secretary of the Head of the Village Mr. Irwanto stated:

"I made a Payment Request Letter (SPP) in accordance with the financial expenditure documents, SPP documents in the form of expenditure receipts, and others, and this must match the amount of the budget in the RKA Documents in the Kelurahan. Then I submitted it to the Lurah to issue a Payment Order." (Interview with Mr. Irwanto, 2 April 2020)

Likewise with the response from the Head of RT. 17 Village of Lanjas Mr. Burhan, he stated that:

"I was told by the Lurah that our RT would receive assistance in the form of procuring 5 units of trash bins, and they showed me the budget documents for making the trash bins, and explained that we made the trash bins on our own." (Telephone interview with Mr. Burhan, 28 March 2020)

Regarding reporting on the management of Village Funds, the Head of the Government Section Mr. Dudy Bagus Prasetyo stated that in reporting the Lurah is required to make a report on the implementation of activities and submit it to the Regent through the Camat, then the Regent submits a Report on the implementation of village facilities and infrastructure development activities and community empowerment in the village to the Minister of Internal Affairs Republic of Indonesia through the Governor.

g. Guidance and supervision

Guidance and Supervision is an activity to monitor, supervise an activity so that the activity remains on track. In the Kelurahan Fund, guidance and supervision is carried out by the North Barito Regent by delegating authority to the sub-district head. Supervision of Kelurahan Funds in its implementation the Camat can be assisted by the inspectorate.

The guidance referred to in the Kelurahan Fund is consultative and facilitating coaching in accordance with applicable regulations, then supervision can be carried out by reviewing, monitoring and examining documents. This was explained by the Head of the Government Section, Mr. Dudy Bagus Prasetyo, as the Head of the Government Section for the Regional Secretariat of North Barito Regency, along with his narrative:

"Guidance and supervision is carried out by the Regent of North Barito by giving authority to each sub-district. In terms of sub-district supervision, the district inspectorate can assist." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

The statement by the Head of the Government Section above is supported by the Head of

the Teweh Baru District, Mr. Adi Suwarman, along with his narrative:

"We always coordinate and monitor the implementation of village facilities and infrastructure development activities and community empowerment in the village. The things that we monitor are the implementation of activities according to the rules or not, if there are indications that it is not according to the rules then we as the coaches will direct the lurahs." (Interview with Mr. Adi Suwarman, 23 March 2020)

The Malay Village Head, Mr. Redi Wahyu Nugraha, said that in fostering the implementation of village facilities and infrastructure development activities and community empowerment in the village, they often conduct consultations with the sub-district. The following is his statement:

"We always carry out consultations with the District because payments and financial expenditures are still going through the district, so every activity will be carried out we will consult with the district" (Interview with Mr. Redi Wahyu Nugraha, 30 March 2020)

Lanjas Urban Village Head Ibu Tri Winarsih stated that an accountability report will be made for all activities which will then be submitted to the sub-district which will then be incorporated into the Sub-District Performance Report.

"Each activity will be made an activity report which includes a financial accountability report in the form of an LPJ document and will be submitted to the district to become a District Performance Report document" (Interview with Ms. Tri Winarsih, 24 March 2020)

2. Realization of Kelurahan Funds in Empowering Kelurahan Communities

The results of managing kelurahan funds can be seen in supporting and increasing community empowerment, both through empowerment in the form of physical and empowerment in non-physical forms. Empowerment must be accompanied by the physical development of a village. Physical development is also a support for community empowerment. So that it can facilitate and can improve the standard of living of the village community. as explained by Mr. Dudy Bagus Prasetyo as the Head of the Government Section of the North Barito Regency Regional Secretariat, namely:

"Actually, empowerment is not always associated with outreach and training, the provision of facilities and physical development is also a form of empowerment, for example the Malay Village has a plantation area for residents with a road location that is difficult for residents of the kelurahan community themselves, because the road is damaged so they cannot access plantations, with the construction of roads is also a form of community empowerment, the community can be helped and the community can be independent, the economy can rotate" (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

In allocating village funds divided into several aspects, Mr. Dudy Bagus Prasetyo also explained that:

"The allocation of village funds for North Barito Regency in 2019 is divided into the construction of residential environmental facilities and infrastructure, the construction of educational and cultural facilities and infrastructure, the construction of health facilities and infrastructure as well as health service activities and micro-business development in accordance with Minister of Home Affairs Regulation Number 130 of 2018 regarding Village Facilities and Infrastructure Development Activities and Community Empowerment Activities in the Village." (Interview with Mr. Dudy Bagus Prasetyo, 20 March 2020)

In his allocation of village funds, the Malay Village Chief, Mr. Redi Wahyu Nugraha, explained that:

"In managing village funds, we are still focused on procuring residential environmental facilities and infrastructure that we can work on independently such as procuring trash bins, building security posts and procuring medical equipment for toddler and elderly Posyandu, this is because we are still not too brave with large-scale activities so we initially take programs that we can afford" (Interview with Mr. Redi Wahyu Nugraha, 30 March 2020)

Similar to the Malay village head, Lanjas village head Mrs. Tri Winarsih also said the following:

"We are focused on building residential environmental facilities and infrastructure, posyandu health facilities and infrastructure, educational and cultural facilities and infrastructure for the village library and several health and MSME training." (Interview with Ms. Tri Winarsih, 24 March 2020)

Responses were also given by the Jambu Village Head Mr. Nurhan as the Jambu Village Head, namely:

"In the allocation of village funds, we follow the rules issued by the Ministry of Home Affairs, namely: the construction of housing environment facilities and infrastructure, Posyandu health facilities and infrastructure, educational and cultural facilities and infrastructure for village libraries and community preparedness training in dealing with disasters." (Telephone interview with Mr. Irwansyah, 28 March 2020)

Table 1. Report on Realization of Village Funds for 2019

No	Ward	Budget (IDR)	Realization (Rp)	Remaining (IDR)	Achievements
		Additional Leaves	Additional Leaves	Additional Leaves	
1	2	3	6	10	15
1	Lanjas	370,138,000	197,255,000	172,883,000	53%
2	Melayu	370,138,000	184,098,000	186,040,000	50%
3	Jambu	370,138,000	129,710,000	240,428,000	35%
4	Jingah	370,138,000	144,791,000	225,347,000	39%
5	Montallat I	370,138,000	16,989,000	353,149,000	5%
6	Montallat II	370,138,000	139,375,000	230,763,000	38%
7	Tumpang Laung I	370,138,000	0	370,138,000	0%
8	Tumpang Laung II	370,138,000	35,053,000	335,085,000	9%
9	Lahei I	370,138,000	129,400,000	240,738,000	35%
10	Lahei II	370,138,000	35,760,000	334,378,000	10%
Total		3,701,380,000	1,012,431,000	2,688,949,000	27%

(Source: Regional Secretariat Government Section 2020)

Based on Table 1 above, only 2 kelurahans have budget absorption reaching 50%, 4 kelurahans with 30% absorption and 4 kelurahans below 10% absorption, so that Barito Utara Regency as a whole gets 27% of the Village Fund budget absorption sourced from the Additional DAU. This resulted in North Barito Regency not being able to disburse Kelurahan funds for Phase II due to a requirement issued by the Minister of Finance of the Republic of Indonesia that each Regency/City must achieve a minimum of 50% of the total absorption to be able to disburse the second phase. This is clearly very detrimental to the Kelurahan which has achieved 50% absorption in particular and North Barito Regency in general.

Research Discussion

1. Planning

Good planning is an effort to select facts and try to relate facts to one another, then make

estimates and forecasts about the situation and formulate future actions if necessary to achieve the desired results (George R Terry, 2006; Gunawan et al., 2022).

Planning is an activity carried out to prepare and determine a goal to be achieved, including setting programs and stages to be passed to achieve the targeted activity objectives (Pamungkas et al., 2021). Therefore, each activity program that will be carried out requires careful planning so that later activities can run optimally and on target.

The priority of the kelurahan fund program is divided into development and empowerment. Therefore, not only the physical development of the kelurahan is carried out, but also the empowerment of the kelurahan community so that they can develop kelurahan independence in meeting their needs. Based on the results of research conducted, it was found that program planning in increasing community empowerment from village funds showed that the community had not been included in planning activities in the village. This was due to the emergence of the Kelurahan Fund which seemed sudden and with very limited planning time so that the lurah took the initiative to observe directly what the residents' needs were without going through village planning meetings.

2. Budgeting

Budgeting (Budget) is a plan that describes the receipts and expenditures that will be made in each field (Tifani, 2018; Sabri, 2021). This budget should include the amount of costs and results to be obtained, so the budget must be rational (Hasibuan, 2014).

Budgeting is a process of preparing a budget based on an organization's activity plan. In terms of urban village budgeting, it must be in accordance with the village budget work plan that has been prepared through village village development planning activities and set forth in the form of RKA.

Based on the results of research conducted, the budgeting stage is correct because the kelurahan has submitted the Kelurahan Work Budget Plan (RKA) document on time so that it can be proposed to the center through the Additional Allocation Fund or Kelurahan Fund.

3. Implementation

Implementation (Actuating) is placing all members of the group to work consciously to achieve a predetermined goal in accordance with planning and organizational patterns (George R Terry, 2006; Ma'ruf, 2015; Gunawan et al., 2022).

Implementation is the process of implementing programs and activities that have been planned, determined and agreed upon at the beginning of the year, both revenue-receiving activities, financing and village expenditure expenditure activities.

Based on the results of the research conducted, there were several activities that were not carried out by third parties, but were carried out by the residents of the Kelurahan themselves, but out of 10 Kelurahan only 2 kelurahan were considered capable of implementing the kelurahan fund program with an absorption of more than 50%. The kelurahan should be able to be independent with the existence of kelurahan funds, the funds are already available but human resources are considered not capable of carrying it out.

4. Administration and Accountability

Responsibility (Accountability) is an accountability system that measures the various results to be achieved by each responsibility center according to the information needed by their responsibility center managers (Don R. Hansen, 2005; Lasting & Retnani, 2014; Andrian & Balqis, 2015).

Administration is part of the management of village funds in the form of recording and bookkeeping in the village financial administration process using documents, books and administration forms carried out by the village treasurer. Based on the results of research conducted by the Kelurahan in Barito Utara, the administration has done well, all expenditures are properly recorded by the Kelurahan Treasurer. Chabib Sholeh and Heru Rochmansjah, in their book on Village Financial Management, explained that administration is carried out by the village treasurer appointed by the Lurah. This is the basis for the respective village treasurers to be responsible for administration and to report the results of the reports to their respective village heads.

In reporting the accountability of the village treasurer must make an activity report. The activity report is signed and known by the Lurah which is then submitted to the regent through the sub-district head.

Based on the results of the research conducted, it was found that reports on the realization of the use of sub-district funds in North Barito Regency had been carried out in an orderly manner. Accountability is conveyed not only to the central regent but also to the central government, in this case the Ministry of Home Affairs through the Governor.

5. Guidance and supervision

Supervision (Controlling) is defined as the process of determining what is achieved, measuring and correcting implementation activities and if necessary taking corrective action so that implementation activities can proceed according to plan (George R. Terry, 2006; Saputra et al., 2019; Ina et al., 2022).

Guidance and Supervision is an activity to monitor, supervise an activity so that the activity remains on track. Permendagri 130 of 2018 stipulates that in the Kelurahan Fund, guidance and supervision is carried out by the Regent by delegating authority to the sub-district head.

Supervision of Kelurahan Funds in its implementation the Camat can be assisted by the inspectorate. The guidance referred to in the Kelurahan Fund is consultative and facilitating coaching in accordance with applicable regulations, then supervision can be carried out by reviewing, monitoring and examining documents.

Based on the results of the study it was found that the guidance and supervision carried out by the sub-district head was good and the village heads were also active in conducting consultations and assistance from the sub-district head.

CONCLUSION

Based on the results of this study, it can be concluded that the community has not been involved in managing village funds. Community participation is the participation of the community in voluntarily contributing to the planning process of the village fund program up to the development of the village fund program. the higher the participation of the community, the higher the success rate of the objectives of the program. Empowerment has three cores, namely developing (enabling), strengthening potential or power (empowering), creating independence. Starting from this opinion, it means that empowerment does not only occur in people who do not have the ability, but in people who have limited power, it can be developed to achieve independence. With the hope that people who are less powerful can overcome poverty or weakness on their own. Even from people who are helped, it is hoped that in the end they will become people who help. In the implementation process there are several kelurahan

which empower their citizens to participate in the implementation, but in the planning process no residents are involved.

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