

Implementation of village fund management among the Wajo Bugis ethnic, Indonesia

Mustaking¹, Andi Muh Baso Iqbal¹, Lukman Daris^{2*}, Eymal B. Demmallino³, Ahmad Ismail⁴, Andi Nur Apung Massiseng²

¹ Department of public administration, Graduate Program, Puangrimaggalatung University, Indonesia.

² Department of Fishery Agrobusiness, Faculty of Fisheries, Cokroaminoto Makassar University, Indonesia.

³ Department of Environmental Science, Graduate School, Hasanuddin University, Indonesia.

⁴ Department of Anthropology, Faculty of Social and Political Sciences, Hasanuddin University, Indonesia.

*Correspondence author: daris.lukman70@gmail.com

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ABSTRACT

The village fund program is a government program to accelerate and equalize development in rural areas, oriented towards poverty alleviation in Indonesia. This research aims to describe the Village Fund Program policy implementation in Wajo Regency, South Sulawesi. The type of research used is qualitative. Data was collected through in-depth interviews with informants and observations in the research object area. The informants in this study were selected purposively and in snowball sampling. The novelty of this research is to examine the successful implementation of village fund program policies in Wajo Regency using a combination of Jones's theory and Edward's theory based on three pillars, namely (1) organizational pillar, (2) interpretation pillar, and (3) application pillar, which is connected to ethnic culture. Wajo bugis. The research results show that implementing the village fund program in Wajo Regency needs to run optimally. This is because the competency of individual program implementers needs to be improved. The regulations governing program policies open up opportunities for abuse. Institutionally, policy implementers need more time to be ready to run the program optimally because the readiness of the organizational infrastructure needs to be balanced.

1. Introduction

Poverty is a global problem that is still hotly discussed by everyone worldwide. Poverty is essential because it involves the dignity of a nation. Empowerment-based poverty alleviation can nourish the mentality of beneficiaries (Zanefa et al., 2022), apart from that Cheng et al. (2021) added that accountability according to procedures in recording poverty alleviation target communities is very important to serve as the right target in poverty alleviation globally.

Based on this, a strategic step is needed to eliminate the poverty trap through a national policy on poverty reduction programs. Based on data from the Coordinating Ministry for Economic Affairs of the Republic of Indonesia, out of the many poverty alleviation programs implemented by the Indonesian government, there are four clusters of poverty alleviation programs, one of which is the Village Fund program. Fundamentally, the maximization of the function of a village will be influenced by the number of funding sources it has. With this thinking, a regulation was born that regulates village autonomy in the hope that the village, a small country organization, can take care of its household with all forms of its authority (Matridi et al., 2015; Handalani, 2019).

The consequence of the existence of authority and demands from the implementation of village autonomy is the availability of sufficient funds. Funding or finance is essential in supporting the implementation of village autonomy, such as regional autonomy. The concept of village funds stems from a reflection on the village assistance model provided by the central government and the village development agenda to achieve equitable development in the village (Arifin et al., 2020). Rural areas with a complex multidimensional structure can influence village fund program policies to release rural communities from the shackles of backwardness and poverty through community empowerment programs. Community empowerment in rural development is the low level of assets controlled by rural communities and the community's low access to various general information (Bokun and Nazarko., 2023).

Law Number 6 of 2014 concerning Villages, passed on January 15 2014, stated that the village government received an additional budget allocation from the APBN, around 10%, which was realized in stages according to the state's capabilities. The village funds are given to all villages with an average range of IDR 1 billion per year depending on population, area size, level of geographical difficulty and poverty rate as stipulated in Government Regulation Number 8 of 2016 concerning the Second Amendment to Government Regulation Number 60 of 2014 concerning Village Funds Derived from the State Revenue and Expenditure Budget. The Village Fund Program is considered the program that is most expected to be able to solve various poverty problems through equitable distribution of village development because the primary goal of this program is village empowerment by providing balanced funds sourced from the APBN and managed directly by the village government with the assumption that the village understands the conditions and their own needs so that the development carried out is an urgent need to be carried out. Good village infrastructure will, in turn, support the surrounding community's economic growth.

Poverty reduction programs in Indonesia need to be better coordinated among various existing programs, including between policy-implementing agencies, so it has the potential to give birth to structural conflicts (Ariyani et al., 2015).

Wajo District was chosen as the research location because it is one of the districts in South Sulawesi Province that implements the Village Fund Program policy. Another consideration is that the area's poverty problem is still a severe one that the local government must address. Apart from that, Wajo Regency has a dominant population of Bugis ethnic groups who still adhere to local culture in government activities. In the Focus Group Discussion activities carried out by the Almaun Forum (Community

Alliance for Nawacita), which is an alliance of communities concerned with poverty in Wajo Regency with Bappeda (Regional Planning and Development Agency) Wajo Regency in 2022 with the agenda of formulating guidelines for the Regional Poverty Management Coordinating Team (TKPKD) it was revealed that the poverty rate in Wajo District was still relatively high. Based on a study of Poor Household Statistics in Wajo Regency, there are still 19,085 poor households or approximately 70 thousand people. This is the basis for conducting this research to examine how the village fund program policies are implemented to overcome the problems of rural communities in Wajo District. This is also based on the study of Manurung et al. (2022), which found that village funds allocated to villages in Indonesia have effectively alleviated poverty in rural communities.

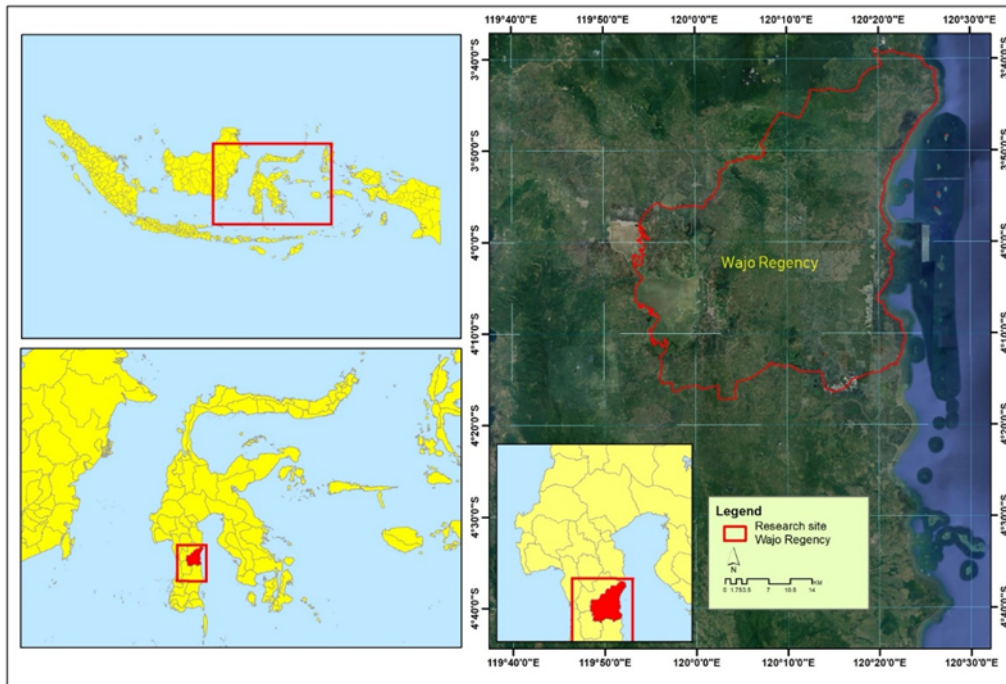
In Wajo District, implementing the Village Fund policy could be better. It has not been able to resolve the problem of poverty in Wajo District regionally through accelerated and equitable development in the village. One of the reasons is that the Village Fund Program needs to be managed professionally; in fact, the findings show that this program tends to run outside its objectives. The implementers need more time to be ready to manage the Village funds, both institutionally and as individual managers. If explored further, the reporting data on budget use tends to have yearly gaps. This condition clearly illustrates that the resource capacity of the village apparatus needs to be improved to manage village funds professionally. On the other hand, they are responsible for running the program. During the last 2 years in this district, there were 2 Village Heads faced law enforcement because they were deemed to have misused village funds in their area.

The implementation of government policies should be a solution to the problems faced by society, not as a new burden or as a challenge that is seen as an opportunity that can plunge. Therefore, all stakeholders must work together to solve common problems through their respective duties and roles, including instilling good, noble cultural values as the Bugis ethnic character in the village fund program in Wajo Regency.

2. Method

This research was conducted in Wajo District, located in South Sulawesi Province. The research implementation is based on the consideration that there are gaps that occur in the order of policy implementation related to the substance of this research, as explained by Creswell (2014) that the determination of the research location was chosen because there were indications that there were substantive and theoretical problems in a location. This study uses a qualitative descriptive approach by collecting data in the form of words or verbally from stakeholders and then studying it to obtain a complete picture of the object under study to get the truth. Figure 1 displays a map of the research location as follows:

Figure 1. Map of Research Locations



The data source comes from primary and secondary data by the research objectives. Primary data is data generated by conducting interviews with research respondents and observations. The other data is secondary data, namely supporting data obtained from various relevant agencies, such as report documents, research journals, books and other online publications, including laws and regulations related to *Dan Desa*. The research focuses on implementing village funds in Wajo District as a program whose function is poverty alleviation. The respondent's determination was divided into two; the primary informants used purposive sampling, while ordinary informants used the snowball sampling method, according to Sugiyono's statement (2020). Primary informants are selected according to their strength and closeness to the research object, while regular informants are tracked according to the research data needs. The primary informants are the local and village governments directly involved in implementing the village fund program policy. Determination of regular informants, namely several community leaders as policy stakeholders. Data collection techniques were through interviews and observations, while data validation techniques were carried out using triangulation, namely checking data repeatedly with different informants and at different times. The data analysis technique refers to Miles and Huberman (2014); namely, all data collected in the field will be analyzed through (1) data reduction, (2) data presentation, and (3) conclusion.

3. Result and discussion

The Village Fund Program is one of the programs formulated centrally by the national government. Implementing this village fund program involves the village government formulating its needs by the wishes of the village community. As a top-down policy, the village fund policy certainly requires various facilities. It means to support its success,

including the readiness of implementing organizations, resources and regulations regarding program implementation mechanisms. This study analyzed the success of implementing Village Fund program policies through three pillars: organization, interpretation and application.

- **Organizational Pillars**

Organizations play an important role in the success of a policy because the organization is the driving force that determines whether a policy is running (Knill & Bauer, 2016). The organization's role in policy implementation is closely related to two main variables: the disposition and structure of the bureaucracy. Disposition is an attitude of acceptance or rejection of the bureaucracy as the implementing agent of a policy. When there is resistance from the implementing organization, the policy cannot work as expected from the birth of the policy, mainly if the policy is applied top-down. The implementor's disposition plays a vital role. The disposition variable argues that when a public policy is to be successfully implemented effectively and efficiently, more is needed to have the ability and clear information to the implementers. It must be followed by the will and determination to implement the policy.

Another essential aspect of the organizational pillars in the effectiveness of policy implementation is the bureaucratic structure, norms, and patterns of relationships that occur within the bureaucracy, which in essence, is a match between the characteristics of the bureaucracy and the characteristics of the implementor, all of which will affect the implementation of a program. The bureaucratic structure variable states that even though all resources are sufficient to implement policies and implementers already know what they have to do and have high determination or willpower, even if the bureaucratic structure needs to be better organized, policies will not be appropriately implemented. The bureaucratic structure in question is the technical readiness of the organization to carry out its duties and functions. What is very important in institutional strengthening is the readiness of an organizational structure with rational and realistic principles that are eligible for organizational needs in providing quality services (Stegehuis et al., 2023; Daris et al., 2023).

In line with the results of this study, empirical facts were found that the implementation of the Village Fund Program, which was run directly by the village government, experienced various kinds of problems. Organizationally, the village government must still be ready to run the village fund program. The village fund management policy imposed on the village government organizationally is very heavy because the village apparatus should only focus on providing public services and be focused on work carrying out physical infrastructure development. This is in line with the statement of Sumarsono & Muchsin (2022) that basically, the village government has a function in the field of public services which should be more concentrated in terms of population administration, which is a fundamental right of the village community, whose spearhead is village officials with a locus of place in the village office.

The Village Fund Program Policy requires that the Village Head independently run the program so that village officials are forced to learn to plan programs, implement them

and be accountable for the results of their work. This condition makes village officials fall into acts of fraud they are unaware of. The informant with the initials AM stated:

"In managing village funds, this makes the village head work extra because the village government's thinking is divided, namely that apart from providing services to the community, they must also think about implementing village development, starting from planning to reporting, which rests on the shoulders of village officials."

In terms of structure, the village apparatus also did not support the success of this program; even though in the organizational structure of the village government, a working group was formed in the field of community development and welfare, human resources in the village government structure tended not to work optimally because the village government mechanism functioned more The Village Head and his secretary only. Apparatuses appointed by the village head tend to do little with the approval of the village head himself. In addition, the village head established and dismissed the working team for the technical implementation of the village fund policy program, so there was a tendency for the village head to intervene in the technical implementation of the policy. Other findings in this study indicate that, on average, the team formed by the village head is relatively close so that the village apparatus can easily control it. This condition occurs because the village government, led by the Village Head, still uses the culture of the Bugis Wajo ethnic group, namely determining the work team (village staff) to prioritize the kinship and loyalty system, not based on capacity and competence.

- **Interpretation Pillar**

Before implementing the village fund program, there was a culture among the Bugis Wajo ethnic group called "*Tudang Sipulung*". *Tudang Sipulung* is a gathering activity of related parties, including community representatives, to discuss program planning and implementation so that they can find reasonable solutions to existing problems in the village.

Interpretation is one of the determining factors for the success of policy implementation, especially for multi-implementer policies with the potential for considerable overlapping. Differences in understanding of an object are caused by differences in resources, both human resources and other resources. Competent and adequate resources will give birth to a broad interpretation, whereas inadequate resources will give birth to a narrow interpretation. Professional and competent resources, both human and non-human, such as financial and time resources, must support the success of policy implementation. Human resources are executors or executors of a policy, while non-human resources are supporting facilities for executors to implement policy programs (Meter, 1975).

Resources are the prime mover for an activity; no matter how clear and accurate the information is given to the implementation of the policy, if reliable resources do not carry it out, the policy will not work correctly. A grand theory from Edwards (1980) states that there are four indicators that resources can be said to be going well, namely; (i) sufficient and competent staff, (ii) information relating to how to implement or information about

compliance data of policy implementers, (iii) formal authority, and (iv) physical facilities in the form of facilities and infrastructure.

This research yielded empirical facts that implementing the Village Fund Program did not run optimally because the village apparatus's competency level still needed improvement. This is by the statement of the informant with the initials MN stating:

"It is undeniable that the readiness of human resources is very limited in managing substantial village funds, and the implementation is very complicated; in fact, many officials do not understand the mechanism for managing village funds."

One of the competencies required in managing village funds in terms of rules that require financial reporting uses the International Public Sector Accounting Standards (IPSAS) application. This application has been implemented in Greece as an application that can produce financial reports according to accounting quality standards so that it can calculate regional debt more quickly in Greece. In addition, this application is also used in Switzerland and is very useful in making decisions related to public policy in that country (Fahmid et al., 2019).

It is this level of competence that then affects the ability of the apparatus to interpret the rules that apply to the Village Fund program, which often go wrong; in fact, many village heads in Wajo Regency have to deal with the law due to the implementation of policies that do not work according to the rules set forth. Apply. In the Implementation of Village Funds, there are staff who are prepared to accompany program implementation. However, the results obtained in this study found that the assistant staff who were recruited needed to have qualifications in the field of technical assistance, even though they had little ability compared to village apartments. One example is the many accompanying young workers with a bachelor's degree in education who technically need to gain knowledge or experience in construction engineering.

These findings show that the lack of competence possessed by the parties involved in managing Village Funds significantly affects the quality of apparatus interpretation in understanding technical rules in program implementation, most of which have erroneous interpretations in understanding the substance of the policy. The capacity of the village government is closely related to the ability of the village apparatus to carry out their duties and functions in exercising authority as mandated by the Village Law (Antonius, 2018). When linked to productivity theory, individual competence is much more important than institutional readiness in carrying out an activity. Individual competency can affect policy implementation effectiveness (Gaus et al., 2020).

- **Application Pillar**

According to Jones (1991), another pillar that determines whether a policy is booming is the application pillar. Applications are an inseparable part of a policy. When policies are implemented by professional institutions and interpreted correctly, the application is the determining factor. The problem that often causes the policy application to fail to touch the substance of the policy is the communication factor. In communication, there are two forms, vertical direction communication, which is called coordination and horizontal direction communication, which is called socialization. A case study on the

implementation of village funds in Thailand has been carried out based on comparative study and open communication with the Japanese government regarding the implementation of village fund allocations. Thailand adopted the One Village One Product (OVOP) program from Japan by also implementing it in Thailand under the name One Tambon One Product (OTOP) to improve the welfare of people in villages through funds rolled out to every village in Thailand. The successful implementation of village funds with the OTOP policy in Thailand can create jobs by marketing local village products so that people get new alternative income (Natsuda et al., 2012).

In implementing the village fund program, the Bugis Wajo ethnic group adheres to the culture of "*Taro Ada Taro Gau*", meaning that what is said is also what is implemented. If it is implemented into a village fund program, then the planning results that have been agreed upon must also be implemented by applicable regulations.

In various kinds of programs, policy implementation needs support and coordination between related institutions. For this reason, coordination and cooperation between agencies significantly affect the success of policy implementation because there are concerns that the parties involved carry out activities that conflict with one another so that there is no strengthening of synchronization in carrying out a joint policy (Meter, 1975).

Communication is one of the variables determining the successful implementation of a public policy program. However, it is explained that communication is effective if the decision-makers know what they are doing, making communicating with the policy implementers easier. Three indicators can be used in order to measure the success of communication variables according to Edwards (1980), namely; (i) transmission or distribution, meaning that good communication will result in an exemplary implementation, (ii) clarity, meaning that the communication received for policy implementers is clear and not confusing, (iii) consistency, meaning that the information provided to the implementing level must be consistent and not changeable.

Several theories that place communication as a variable that determines the success of policy implementation are reinforced in the results of this study that all the rightful strata of society have yet to enjoy implementing the Village Fund Program policy as a result of communication is not optimally intertwined. There needed to be more coordination between stakeholders, so socialization in the community was inadequate, resulting in no education for the community. Weak communication affects the level of community participation to be involved in implementing the Village Fund program.

Another problem that has become an obstacle to implementing the Village Fund program policy in Wajo Regency is the regulations that govern it. Ministerial Regulations govern this policy across ministries, which are interrelated with each other, including the recent regulations, which regulate technically. In contrast, these regulations are always subject to fundamental changes every year. This is by the statement of the informant with the initials AP which stated:

"Village officials manage village funds based on several regulations, and the technicalities are by the district head's regulations. These regulations are always

adjusted to the public interest that is developing in the community, so the village government cannot work alone without being guided by existing regulations”.

This condition forces the implementing apparatus, which in terms of institutional reality and very limited human resource readiness, forces them to learn to update their information and understanding in implementing village fund policies. Apart from that, this village fund policy is also inseparable from practical political interests for some village heads who still want to continue their term. It is not uncommon for them to use this program to gain sympathy from the community by providing wrong information to the community. Conditions like this have resulted in village fund policies ranging from policies of a practical political nature. Incumbent candidates with all forms of power can intervene in budget allocations for policy programs that benefit them electorally. Rahmanto & Purwaningsih (2021) emphasized that the benefits of incumbent candidates certainly have greater power in allocating budget resources. Added by Onimisi (2021) that if a policy is controlled by political power, then policy implementers cannot work effectively in achieving the goals to be achieved in that program. Aminullah (2021) also states that the village government has absolute power in regulating and managing the implementation of village funds which have the potential to be used for political interests in order to succeed in the election of the next village head.

4. Conclusion

The Village Fund program policy in Wajo Regency, a national poverty alleviation program through equitable development, has yet to be implemented optimally. Based on the findings in this study, the implementation of the Village Fund policy in Wajo District using Jones' theory combined with Edward's theory, it can be concluded that; (1) Organizational pillar, indicating that the Village Government needs to be more institutionally ready to run the program, especially in organizational structure; (2) The Interpretation Pillar shows minimal agent competence resulting in erroneous interpretations in carrying out the program and not optimal assistants in accompanying them because they need to be more competent in their field; (3) The Application Pillar shows that due to communication not going well, the level of community participation still needs to improve. Besides that, the organization's unpreparedness in carrying out this program affects the quality of the policy implementation itself.

As a result of the unpreparedness of the village government as an organization that implements village fund program policies, it is recommended that 1) this policy be implemented by local governments at the district level to be directly involved from the planning, implementation to evaluation stages while still prioritizing program proposals from the village government through deliberations Village Development Planning and encourage public participation from the community, 2) when the village government still wants to be directly involved in the implementation of the village fund policy, it is better if the regulations regarding prospective village heads in particular and village apparatus in general are revised, at least the requirements to become a Village Head have at least a Bachelor's degree, It is hoped that the elected village head will have quality competence, as well as village officials as assistants to the village head who will also have good competence. or at least the village officials are given technical training

that supports the effectiveness and accountability of managing the village budget including village funds, 3) the system for recruiting assistant staff must also be improved, at a minimum the acceptance of formations is adjusted to the educational background and takes into account the local male population so that they experience the conditions or the culture in the targeted village is ripe.

Conflicts of Interest: There is no conflict of interest to declare in this article.

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