


## Supervision of Village Funds by Local Government Merauke Regency (Study in Jagebob District, Merauke Regency)

Frien's Bernard Kramayir<sup>1</sup>, Petrus Polyando<sup>2</sup>, Devi Irena<sup>3</sup>

Sekolah pascasarjana, Institut Pemerintahan Dalam Negeri

Article Info	ABSTRACT
<p><b>Keywords:</b> Supervision, Village Fund Budget, Jagebob</p>	<p>Study This aim For analyze form, mechanism, and effectiveness supervision Village Fund budget carried out by the Merauke Regency Regional Government, with focus on implementation in the District Jagebob. Supervision of Village Funds becomes aspect important in realizing governance transparent, accountable, and welfare - oriented government village community. District Jagebob chosen Because is one of the areas with sufficient number of villages many and facing diverse challenge in distribution as well as utilization of village funds, especially related capacity apparatus and coordination between party Research manager This use method descriptive qualitative with approach studies case. Data collected through interviews, observations, and documentation to apparatus government regional, village heads, as well village assistant. Data analysis was carried out through data reduction, data presentation, and data extraction conclusion in a way interactive. Research results show that mechanism supervision Village Fund budget in the District Jagebob walk through four stages main, namely determination standard, measurement implementation, evaluation with compare results to standards and actions corrective. Practice implementation in the field Not yet completely optimal, characterized by non-conformity guidelines with condition real, limitations capacity apparatus, documents that are not incomplete, incomplete evaluation consistent, and action slow and ineffective corrective action always proportional. Supervision supported by clear guidelines, coaching routine and commitment government area, however Still hampered by weak coordination, limited human resources, number of minimal supervision, and conditions difficult geography reachable.</p>
<p>This is an open access article under the <a href="#">CC BY- NC</a> license</p> 	<p><b>Corresponding Author:</b> Frien's Bernard Kramayir Sekolah pascasarjana, Institut Pemerintahan Dalam Negeri <a href="mailto:kramayirfriens@gmail.com">kramayirfriens@gmail.com</a></p>

### INTRODUCTION

Villages in Indonesia since formerly is is an area with a large population in Indonesia reside / reside stay that has autonomy in management Good source Power economy, as well as management village government is A community that has customary territorial boundaries customs alone, thing this is what is called with unity public law customs or *Self Governing Community (SGC)* which means is village as organization community local who have government alone in a way autonomous and community - based, village customs This own law customs that regulate problem government, relations community and also management

source Power nature, population and others (Directorate General of Government Development Ministry of Home Affairs Village, Training Module Village Apparatus :52).

As part from organization government, governance village own role as organizer affairs government and also serve interest public Good it's in the field service public and in empowerment community. Village funds of 1 billion sourced from from The State Budget and Revenue and Expenditure which are regulated in Regulation Government Number 8 of 2016 concerning change second on Regulation Government Number 60 of 2014 concerning Village Funds sourced from from Budget State Revenue and Expenditure, provides hope for government village in program implementation from activities that are financed sourced from government center must based on needs villages that have discussed in Deliberation Village Development Planning (Musrebangdes) which is implemented every year precisely on each beginning year budget with referring to the Plan Term Intermediate Village (RPJMDes).

Management finance village is overall activities that include planning, implementation, administration, reporting and accountability answer finance village. The goal is For ensure that every rupiah managed can give benefit as much as possible for public village, according to with principle efficiency, effectiveness, accountability, and transparency. Through management good finance, village expected capable increase independence, accelerate development, as well as strengthen trust public to apparatus government village.

Activity management finance village implemented by the government village namely head village as holder power like explained in the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning change on Regulation of the Minister of Home Affairs Number 113 of 2014 Concerning Management Finance Village in Article 3 paragraph (1) namely head village is holder power management finance village and represent government village in ownership riches owned by separated villages. In management finance village, head village assisted by the devices implemented village based on Regulation of the Minister of Home Affairs Article 2 paragraph (1) namely finance village managed based on principle transparent, accountable, participatory, and done with orderly and disciplined budget.

Government Merauke Regency is one of the districts that receive village fund budget from government central, distribution of village funds to scattered villages throughout Merauke Regency as form attention government center to equality development and progress village, with village fund allocation This expected village can organize his government based on justice, diversity, participation, and empowerment public.

In Regulation Regent Merauke Regency Regulation Number 3 of 2022 concerning *Internal* audit charter in the environment government Merauke Regency. That supervision carried out by the inspectorate Merauke Regency. Inspectorate Merauke Regency is unit Work device regional (SKPD) in the environment government Regency Merauke which has task main help regent in carry out part affairs government area in the field supervision area whereas supervision functional is supervision carried out by the officers held special For help leadership in operate function supervision in the environment organization that becomes not quite enough he answered.

Merauke Regency still need time and effort Serious For increase capacity village officials to be able to managing Village Funds in a way accountable and efficient. Limitations source

Power human resources (HR) still become obstacle main, good in aspect competence administration, understanding to regulations, as well as ability technical management financial situation This influential direct to quality planning, implementation and accountability budget at the village level. Villages in Merauke Regency still Far from ideal needs. Of the total 179 villages, only 62 active companions available handle various aspect village fund management. Ratio This show that One the average companion should foster three villages or more, so that effectiveness supervision and mentoring become limited. Condition This potential hinder improvement capacity village officials and weaken accountability management finance at the level local.

As action furthermore, the phenomena that have been described above demand existence study special about How government area operate function supervision of Village Funds, especially in the districts with level delay significant development like District Jagebob. This study required For identify effectiveness mechanism existing supervision, obstacles implementation, and opportunities repair policies at the level area. Research This expected can give recommendation practical for government area in strengthening the governance of Village Funds front.

Based on description on researchers interested For do study in a way with objective study For describe and analyze mechanism supervision village fund budget by the inspectorate Merauke Regency in the District Jagebob. For describe and analyze practice implementation supervision Village Fund budget by village officials and government areas in the District Jagebob. For identify and analyze factors that become supporting and inhibiting factors in supervision village fund budget by the Merauke Regency Government in the District Jagebob.

## METHOD

Study This use design study descriptive with approach qualitative namely method research that explores or dig something problem in a way in-depth and comprehensive from gathering information with read incident or surrounding phenomena For help explain and describe the problem being researched.

In study This writer, using technique Data collection: Observation, Interviews, and Documentation. Then in study this, researcher direct as a research instrument and plunge direct to field do observation and interviews For obtain complete, in-depth and comprehensive data. The data collected directed For describe in a way in-depth monitoring process Village Fund budget by the Merauke Regency Government, especially in the District Jagebob.

In study this, determination informant done with use technique *purposive sampling* or sample aims. This technique chosen Because researchers need informants who are special own knowledge, experience, and involvement direct with object research, namely supervision Village Fund budget by the Merauke Regency Regional Government in the District Jagebob.

Researchers determine informants who are considered capable provide relevant, in - depth data and information, as well as in accordance with focus study about supervision Village Fund budget in the District Jagebob Merauke Regency, as following :

1. Inspector Merauke Regency
2. Inspector Assistant Region III
3. Position Functional (Auditor Supervisor)
4. Head Field Community and Village Empowerment in Merauke Regency
5. Head District Merauke Regency

In study this, researcher use technical data analysis based on Miles and Huberman (2005: 56), where researchers will collect the required data through interviews and documentation. Qualitative data analysis done through three stage or the process, namely data reduction, data organization and data interpretation. furthermore selected for discussion become focus in accordance with problem research. Furthermore, the data that has been selected the served in form description or systematic narrative for easy understood.

## RESEARCH RESULTS AND DISCUSSION

Following This delivered results research and discussion by researchers get through data and fact collection based on results interviews, documentation and observation directly in the field carried out on location study about Supervision Village Fund Budget by the Regional Government of Merauke Regency (*Study in the District*) Jagebob Merauke Regency)

### **Mechanism Supervision Village Fund Budget by Inspectorate Merauke Regency in the District Jagebob**

In study this, mechanism supervision The village fund budget by the Merauke Regency Government was analyzed through four dimensions, namely set standards (*establishing standards*), measuring implementation (*measuring performance*), comparing results with standards (*comparing performance with standards*), and actions corrective (*taking corrective action*). Fourth dimensions This become framework analysis in describe mechanism supervision village fund budget in the District Jagebob.

#### **Set Standard in Supervision Village Fund Budget in the District Jagebob, Merauke Regency**

Standard performance physique functioning as gauge measuring achievement of activity output development at the village level ; standards performance finance become guidelines about suitability realization budget with allocations that have been determined ; whereas standard compliance administration play a role direct completeness documents, procedures, and accountability in accordance rule.

##### **a. Physical Performance Standards**

Based on results study that determination standard performance physique in supervision Village Fund budget in the District Jagebob done through a series step systematically referring to guidelines technical from government area and regulation national. This process started with identification need development in each village through coordination between head district, village head, figure society and parties related others, including inspectorate. Standard physique become reference For set quality, quantity, and safety development, at the same time guide priority activities that must be done come first based on urgency and benefits for community. Interview results show that the process of deliberation and discussion involving various party For agree on realistic physical targets, but in in practice, implementation standard performance physique face various obstacles, such as

condition geographic, access difficult location, limitations source Power humans, as well as difference between condition field and guidelines existing technicalities.

Obstacles the confirm that although standard physique Already set, flexibility in implementation become it is important for development still in accordance context local. The village head often must adapt work with situation real in the field, including limitations power work, equipment, or weather, so that the physical target No always can achieved exactly as stipulated. This is in line with Koontz & O'Donnell's (1972) view which states that standard is a " criteria achievements used For measure results in the process of supervision," however effectiveness supervision No only depends on the existence of standards, but also on the ability adaptation to constraint practical in the field.

#### **b. Financial Performance Standards**

Determination standard performance finance in supervision Village Fund budget in the District Jagebob done through reference clear regulations, including Regulation Regent, Minister of Home Affairs Regulation, and guidelines technical use of village funds. Standards This covers distribution percentage budget For development, empowerment, coaching and administration, as well as determine allowed posts or prohibited. In practice, socialization to the village head becomes mechanism it is important that the standards understood and applied in a way uniform. However, the results interview show existence constraint significant, such as delay socialization, number limited participants, as well as guidelines that are too general so that No always in accordance with condition field. Conditions This confirm that implementation standard No Can only 1832valuative 1832; required understanding contextual and mentoring so that the goal supervision can achieved.

In a way theoretically, Koontz & O'Donnell (1972) stated that standard is criteria achievements used For measure and evaluate results in the supervision process, as well become instrument for management For ensure organization walk in accordance purpose. Based on interview, although standard performance finance has determined, its effectiveness Still limited Because constraint administration, limitations proof use of funds, and gaps understanding at the village level. This show that mechanism determination standard finance No just set rules, but also demands adaptive supervision, continuous monitoring, and guidance technical standards can implemented in a way consistent.

#### **c. Standard Compliance Administration**

Based on results study that p determination standard compliance administration in supervision Village Fund budget in the District Jagebob done with referring to regulations official, such as The Minister of Home Affairs Regulation, the Regent Regulation, and applicable village fund technical guidelines. Standards This covers document must such as Village RPJM, RKP, APBKam, RAB, SPJ, receipts, photos activities and reports accountability. The process of determining standards also include procedure creation, verification, up to channel reporting documents to ensure orderly and consistent village administration. Interview results show that socialization and mentoring technical by the district, village assistants, and coordination with Inspectorate become mechanism It is important that the village head understands standard and can follow him with true. However, the obstacle appear when guidelines administration difficult understood by village officials, the number

documents that must be prepared many, or report format complicated so that often need adjustment repeating.

Constraint practical This confirm that implementation standard compliance administration No just formality, but rather need mentoring, supervision and adaptation to condition local. Head districts and villages often face difficulty in adapt document with the specified format, as well ensure all proof administration complete before the audit. This is in line with Koontz & O'Donnell's (1972) view that standard functioning as " criteria achievements used For measure results in the process of supervision," however its effectiveness is highly dependent on the ability organization implement and enforce standard in a way consistent.

### **Measure Implementation in Supervision Village Fund Budget in the District Jagebob, Merauke Regency**

Steps to measure implementation is part important in the process of supervision Because through stage This can confirmed whether realization activities and uses budget has in accordance with standards that have been set previously. In the context supervision Village Fund budget in the District Jagebob, activities measurement implementation done For evaluate suitability between planning, program implementation, and compilation accountability administration by the village government. Koontz and O'Donnell (1972) explain that measurement implementation is the process of comparing results current with standards that have been determined use know existence deviation in a way systematically. With Thus, the activities measure implementation play a role in ensure effectiveness use of Village Funds at once strengthen accountability, transparency, and regularity administration in organization village government.

#### **a. Quantitative**

Based on results study show that mechanism measurement implementation supervision Quantitative Village Funds in the District Jagebob done through inspection suitability between RAB and realization shopping, including matching proof transaction like receipts, notes, and SPJ, as well as Verification of work volume in the field. Inspectorate staff emphasize order procedure start from document review, checking proof supporters, up to confirmation directly on location activity together companion. Approach This in line with view Koontz & O'Donnell (1972) who emphasized that measurement performance must nature systematic, structured, and data -based so that organization capable evaluate whether implementation activity in accordance with standards that have been established. Mechanism This emphasize on aspects numeric as indicator success, such as percentage suitability between budget and realization as well as completeness proof administration.

However, the interview also revealed various constraint practical problems encountered in the field. Some problems that arise including documents that are not complete or the format different from guidelines, 1833valuative 1833ronan between reports and conditions physical, as well as lack of understanding technical a number of related village staff code budget and calculations Details. Conditions This cause the verification process eat time longer, requires clarification additional, and sometimes cause doubt to validity report. This is in line with findings Anthony & Govindarajan (2007) stated that measurement performance quantitative

can face obstacle when the data obtained No consistent or not enough accurate, so that effectiveness supervision is highly dependent on quality administration and capacity source Power humans in the field. With however, although mechanism measurement quantitative has implemented formally, its application in the field need intensive assistance and coordination so that the results supervision can more accurate and useful.

#### **b. Qualitative**

Measurement implementation supervision of the Village Fund qualitative emphasize on assessment program quality is not only from report numbers, but also from impact real to society. Based on results interviews, the mechanisms applied involving verification field, observation direct to condition physique results activities, as well as interview with recipient benefits. This is done For ensure that buildings and activities truly used and given benefit for society. Obstacles that often occur appear covers documentation that is not complete, quality poor workmanship adequate, and planning that is not appropriate targets, so that physical output There is but benefit socio-economic limited. Principle This in line with Koontz and O'Donnell's (1972) opinion which emphasizes importance evaluation effectiveness of the program with notice the results achieved, not just procedure administrative.

Besides that, measurement qualitative also pays attention to aspect accuracy targets, sustainability benefits and participation society. Observation show that some programs experience problem like lack of maintenance post-implementation and low involvement citizens, so that the result fast damaged or No optimally utilized. Village head and staff often evaluate program quality based on perception society, such as availability access road, repair facilities, or House decent citizens. Although approach This subjective, combination between condition real, documentation, and feedback public give a clearer picture comprehensive about quality program implementation. Analysis This support Anthony & Govindarajan's (2007) view that measurement performance No only quantitative, but also must be consider effectiveness and benefits real for recipient service.

#### **Comparing Results with Standard in Supervision Village Fund Budget in the District Jagebob, Merauke Regency**

With compare results with standard, supervisor can identify deviation, determine reason non-conformity, as well as formulate recommendation appropriate improvements so that the management of Village Funds is more accountable and effective. According to Koontz & O'Donnell (1972), the steps *evaluative* This is part from function control organization, where the results current compared to with standard For ensure objective achieved and action corrective can done when required.

#### **a. Frequency Evaluation**

Based on results study show that supervision to management of Village Funds in essence has designed to be done in a way periodically, with minimum frequency of two times in a year. Schedule the usually set in the work program annual Inspectorate Merauke Regency and was implemented in mid as well as end year budget. Before down to field, team supervisor will coordinate moreover formerly with village officials, especially For ensure readiness documents to be checked. Mechanism This reflect existence structure formal and planned work in implementation evaluation.

However, in in practice, implementation evaluation No always walk in accordance with schedule that has been set. One of the reason mainly is very wide area of supervision burden with large number of villages, while amount personnel supervisor and allocation budget operational Still limited. As a result, the frequency field assessment become very limited and not reach the whole village evenly. In Lots case, supervision only can carried out in certain villages that are considered priorities, such as villages with mark big budget or own notes risk previously. Other villages only assessed based on report written, which in turn can reduce objectivity and accuracy results evaluation.

Findings field show existence gap between ideality system designed supervision For ongoing in a way routine and comprehensive, with reality limitations in the field that cause frequency evaluation become No evenly distributed. Condition This potential weaken function supervision as tool control, especially in matter detect deviation since early and ensure proper use of Village Funds in accordance with planning and principles transparency.

With thus, based on second theory said, the frequency low assessment and reliance on reports administrative without visit direct can reduce effectiveness Village Fund supervision. Further evaluation routine and comprehensive required For ensure that actual use of funds in accordance with goals that have been determined by the government area.

#### **b. Timeliness of Evaluation**

Findings in the field show that delay evaluation impact direct to effectiveness recommendations. In a number of case, results evaluation new available after plan activity new Already compiled and determined by the village. As a result, the recommendations results evaluation No can integrated to in cycle planning next, so that potential repair No quick implemented. This is indicates that although system supervision has own framework clear time, effectiveness Still hampered by problems technical and structural at the village and district levels.

Findings field show that the Village Fund evaluation process in the District Jagebob often experience delay, okay Because report village accountability late, the data collection process at the level district slow, or Because constraint geographical and limitations supervisor. Even in a number of case, results evaluation accepted after planning activity new set, so that recommendation No can integrated in a way direct to in plan Work next.

Condition This reflect that function supervision as tool control managerial Not yet running optimally. When the evaluation delayed, function supervision lost Power detection early to problems and actions corrective No can done in a way appropriate time. Appropriate with view Manullang, delay in evaluation reduce effectiveness supervision Because No in harmony with cycle managerial organizations, especially in context planning and decision making decision.

#### **c. Objectivity Evaluation**

Findings field show that although mechanisms and commitments objectivity has built, its effectiveness Still hampered by obstacles technical and social. For that, it is necessary strengthened system verification comprehensive field as well as strengthening ethics profession supervisors so that the principles objectivity No only become formal procedures, but truly become maintained values in the entire Village Fund evaluation process.

According to Koontz and O'Donnell (1972), one of the function main supervision is ensure that evaluation done in a way objective, based on standards that have been determined, and No influenced by interests personal or pressure external. Objectivity This is important that the evaluation functioning as tool control fair, accurate and accountable managerial made into base in taking decision as well as repair performance.

Implementation evaluation in Village Fund supervision in the District Jagebob show existence gap between design system ideal supervision with condition the field faced by the authorities supervisor. Formally, the mechanism evaluation has arranged with clear frequency, schedule, and indicators. However, in in practice, limitations source Power human, constraints geographical, and the lack of support budget cause frequency evaluation No evenly distributed and many villages have not yet touched in a way directly by the team supervisor.

### **Corrective Action in Supervision Village Fund Budget in the District Jagebob, Merauke Regency**

Dimensions fourth theory supervision according to Koontz and O'Donnell (1972) is action corrective, namely step repair on deviations found during evaluation. In Village Fund supervision in the District Jagebob, action This important For ensure effectiveness use of funds. Analysis focused on two indicator main : speed and relevance action repair.

#### **a. Speed of Action**

In framework theory supervision proposed by Koontz and O'Donnell (1972), one of the processes in stage action repair is speed action. Speed action refers to the extent to which the parties supervisor capable respond deviation or problems that arise in a way fast and precise time, so that No cause greater impact wide to program implementation.

Findings field show that speed action nature situational. Some case succeed handled in time short, even only in count three day since report enter, especially If case the assessed urge or risky high, such as suspicion deviation budget. However, in this case other, response Can slow down Because limitations power, distance remote village location, or Because document supporters Not yet complete.

In a way overall, although system handling action carry on has available and can walk fast in ideal conditions, implementation in the field Still influenced by dynamics administrative, technical, and geographical. Therefore that, for ensure more speed consistent, necessary improved aspect readiness document from the village, distribution personnel supervision, as well as mapping priority cases that require response quick.

Variation This can analyzed through approach theory supervision from Koontz and O'Donnell (1972), who stated that one of stages important in function supervision is *stage action repair*. At this stage this organization sued For give quick and appropriate response on every deviations that occur from plan early. Speed action be one of indicator important the success of the monitoring process. If action corrective delayed, then function supervision lost its effectiveness. In context this, quick action show existence system responsive and caring to accountability public fund management.

Besides that, view Hariandja (2017) strengthens understanding that speed action No only determined by consciousness organization, but also greatly influenced by the structure

coordination, system information and skills source Power available human beings. In a number of slow case followed up, found that limitations capacity personnel, far away village location, as well as complexity problem administration become factor inhibitor main. This is show that speed action in supervision public need support systemic, not only intention or merely formal policies.

With however, although in a way general has there is effort responsive from Regional Government in follow up findings management of Village Funds, however effectiveness supervision measured No only from existence action, but also from speed and accuracy time in handle it. In matter this, is required strengthening system coordination and improvement supervisory human resource capacity so that the principles fast, precise and comprehensive supervision can come true in a way consistent.

**b. Relevance of Corrective Action**

Based on results interviews and observations, mechanisms supervision Village Fund budget in the District Jagebob, Merauke Regency can depicted visually in the following diagram as representation from practices that take place in the field.



**Figure 4.2** Mechanism Supervision Village Fund Budget in the District Jagebob, Merauke Regency

Mechanism supervision Village Fund budget begins from stage initial planning with compilation timetable supervision annually by the government area. Stage This become

foothold beginning For determine time, objects, and priority supervision throughout year budget. After timetable compiled, government area convey announcement at a time do direction beginning to village officials. Briefing This aim ensure all over stakeholders interest understand documents that must be prepared, procedures examination, as well as procedures to be carried out taken during the supervision process taking place. At this stage this, the village begins prepare documents administrative such as RKP, reports activities, as well as proof realization, so that inspection can done in a way structured.

Implementation supervision done through inspection field with use instrument assessment that has been done set previously. Government area inspect suitability document with condition real in the field, good from side administrative and physique activities. Examination results This Then analyzed in stage evaluation For evaluate completeness, accuracy use of funds, as well as benefit activity for society. At this stage next done determination whether evaluation can completed in accordance timetable or experience delay consequence constraint technical like delay document or access geographical. If the results evaluation show No existence deviation, the process continues to compilation report end. However, if found non-conformity, government area apply action adjusted corrective with level problem.

### **Practice Implementation Supervision Village Fund Budget by Village Apparatus and Regional Government in the District Jagebob**

Inspectorate Merauke Regency takes action as institution technical that ensures compliance and accountability, while the Community and Village Empowerment Service plays a role as mentor and facilitator in compilation document planning and reporting. At the implementation level, the Head District act as extension hand government area For ensure supervision walk in accordance provisions, whereas village officials become obligated party provide document as well as accept development. Synergy institutional This become foundation main in evaluate How supervision implemented, to what extent the regulations obeyed, and how mechanism supervision functioning in context field in the District Jagebob.

Based on the framework policies and structures institutional said, practice supervision Village Fund budget in the District Jagebob Then walk as a process that is not only nature administrative, but also attached to the governance system that has been determined by the government central and regional governments. Implementation in the field reflect How role Inspectorate, Community and Village Empowerment Service, Head District, as well as village officials interact in ensure use of public funds ongoing in accordance provisions. With existence base clear laws, supervision in the District Jagebob No solely done as routine technical, but as instrument For evaluate consistency program implementation with applicable standards, identifying deviations, and support realization accountability village finances.

### **Determine Standard in Supervision Village Fund Budget**

Research result show that the determination process standard in Village Fund supervision in the District Jagebob Not yet functioning optimally. Indications ineffectiveness the looks through a number of aspect following :

1. Mismatch between guidelines technical and conditions real in the field.

Mismatch between guidelines technical and reality field is one of the obstacle fundamental in implementation policies at the village level. Guidelines Village Fund technicalities usually arranged in a way centralized based on standard national, while condition geographic, social, and capacity Village officials are very diverse. Variations This cause designed standards nature *uniform* No always can implemented in a way directly in remote areas like District Jagebob. Phenomenon This in line with view Pressman and Wildavsky (1973) stated that that success implementation policies are heavily influenced by context local, so that guidelines that are too universal are risky fail when faced with complexity field.

2. Limitations capacity village officials in understand and apply standard.

Limitations capacity village officials become one of the obstacle main in implementation standard Village Fund management. Many village officials in the District Jagebob Not yet own background behind education administration public, finance area, or management development, so that the process of understanding guidelines technical like Minister of Home Affairs Regulation, Regulation Regent, and technical guidelines for village funds do not running optimally. Condition This in accordance with findings Lipsky (1980) stated that that implementer bureaucracy level lower (*street-level bureaucrats*) often face limitations knowledge, so that complex rules tend difficult implemented in a way consistent.

3. Socialization and mentoring are not optimal.

Quality socialization and assistance provided to village officials are very important effectiveness Village Fund supervision. However, the results study show that implementation socialization often not ongoing in a way evenly and integrated. Many village heads do not get complete understanding Because socialization done in time short, participants limited, or implemented only approaching limit end compilation document. Condition This in line with view Van Meter & Van Horn (1975) who emphasized that communication policies that do not consistent and not complete is factor main failure implementation of government programs.

4. Complexity documentation and demands high administrative.

The height complexity documentation in Village Fund management is one of the the most glaring issue in supervision in the District Jagebob. Various document must such as Village RPJM, RKP, APBKam, RAB, SPJ, receipts and photos activity must arranged in a way appropriate according to the format that has been standardized. Large administrative burden This often make things difficult village officials with capacity technically limited, so that Lots documents that are not complete or Not yet in accordance guidelines. Conditions This reflect view Koontz & O'Donnell (1972) that supervision only can walk effective if standard administration can understood and applied by implementers at the level operational.

5. Coordination inter-stakeholder interests that have not been effective.

Coordination between villages, districts, services technical, and Inspectorate is component important in ensure standard supervision executed in a way consistent. However, the results study show that coordination This Not yet running optimally in the District Jagebob. Difference understanding about rules, schedules, and procedure often trigger asynchrony in implementation supervision. Village officials often accept information that is not uniform from various parties, so that interpretation to standard physical, financial, and

administration become different. Conditions This show that mechanism existing coordination Not yet capable ensure existence unity understanding at all levels of implementation.

### **Measure Implementation in Supervision Village Fund Budget**

Research result show that the process of measuring implementation in Village Fund supervision in the District Jagebob Not yet functioning optimally. Indications ineffectiveness the looks through a number of aspect following :

1. Incompleteness and inaccuracy document as base measurement quantitative.

Incompleteness document often become obstacle main in measurement implementation supervision of the Village Fund quantitative in the District Jagebob. Document such as RAB, receipts, purchase notes, SPJ, and report realization often not arranged in a way sequential and sometimes No fulfil standards that have been set government area. Error commonly found covering No existence details shopping, absence sign hand recipient goods or services, as well as report formats that are not in accordance with guidelines. In fact, according to Koontz & O'Donnell (1972), measurement performance need base complete and accessible information trusted for the control process can walk accurate. When the document No adequate, monitoring process lost strong footing.

2. Mismatch between reports and conditions field.

Mismatch between report activities and conditions real in the field is one of the challenge the biggest in the measurement process implementation Village Fund supervision in the District Jagebob. Many reports state that the volume of work has implemented according to the RAB, however inspection physique show difference size, material quality, or level solution. Difference This usually appear consequence weakness internal village supervision and recording that is not done in a way simultaneous with the implementation process. Koontz & O'Donnell (1972) confirm that supervision effective must ensure existence suitability between what is planned, reported, and implemented ; when one of element disturbed, control process become No accurate.

3. The quality of the program is not always in line with standard expected benefits.

The quality of the village development program is not always compared straight with level benefits received society. Some activity physique of course finished in accordance written size in report, however results observation field show that quality workmanship No fulfil standard technical, so that the benefits only endure in term short. For example, the village road that was built looks finished in a way administrative, but easy damaged because of the materials used No in accordance specifications. Phenomenon This describe that success physique No in a way automatic reflect success substantive. Koontz & O'Donnell (1972) confirm that effective supervision must achievement - oriented purpose, not only output achievement ; that is, quality results must assessed from how much Far the benefits felt by the community.

### **Comparing Results with Standard in Supervision Village Fund Budget**

Implementation stage compare results with standards (evaluation) in Village Fund supervision in the District Jagebob show that mechanism This Not yet walk optimally. Stage evaluation that should be ensure harmony between planning, implementation, and

achievements end Still face a number of constraint general. Condition the reflected through a number of aspect following :

1. Frequency assessment that is not evenly consequence limitations source Power.

Imbalance frequency field assessment often related direct with limitations source Power human and budget available operations for team supervisor. When the number of personnel supervisor No adequate For wide area coverage, priority assignment tend directed at the location that is considered risky tall or own allocation budget big, while the villages are small or remote only accept evaluation based document. Phenomenon allocation priority kind of This has discussed in study implementation policy ; Pressman and Wildavsky (1973) show that capacity bureaucracy and resources limited power often cause implementation of the ongoing program No evenly Because attention and inspection only focused on points certain just.

2. Accuracy time frequent evaluations No achieved.

Accuracy time evaluation often disturbed by delays in delivery report from village level, which becomes material main for the assessment process. Report incoming accountability pass deadline cause cycle evaluation delayed Because team supervisor must wait completeness document before do verification or reporting continued ; condition This reflect problem flow information that is not fluent between program implementers and officers supervisor. Pressman and Wildavsky (1973) showed that obstacle administration and problems coordination communication is factor annoying key rhythm implementation policy, so that schedules operational often shift from plan beginning.

3. Limitations objectivity field evaluation.

Objectivity field evaluation in Village Fund supervision is frequent hampered by dynamics social, cultural and political local. In in practice, supervisor often face to face with pressure social from figure community, village officials, or the party that owns interest certain to results evaluation. Pressure kind of This can reduce independence supervisor in evaluate condition real, especially when personal relationships or proximity emotional between village officials and evaluators are sufficient strong. Phenomenon This in line with Lipsky's (1980) findings in draft *street-level bureaucracy*, that implementer policies in the field often face pressure social influences consistency implementation rules, including in guard objectivity evaluation.

4. Dependence overstatement in the report written without verification adequate physical condition.

Trend supervisor For more depend on report written compared to verification physique be one of weakness fundamental in the evaluation process use of Village Funds. Lots of reports administration arranged For fulfil formal requirements, but Not yet Of course reflect condition actually in the field. This is in line with BPKP notes (2018) which confirm that report written often only demonstrate “ compliance ” administrative ”, not “ compliance ” substantive ”, so that program quality is not can assessed in a way comprehensive. When verification physique No done in a way consistent, potential gap between reports and reality the more big.

### **Corrective Action in Supervision Village Fund Budget**

Research result show that the process of action corrective in Village Fund supervision in the District Jagebob Not yet functioning optimally. This is show existence gap between planning supervision with implementation in the field. Indications ineffectiveness the looks through a number of aspect following :

1. Delays and process dependencies on factor external.

Action process corrective in Village Fund supervision is frequent delayed Because dependence on completeness of data and documents beginning. When the report or document supporters Not yet complete, team supervisor must do verification additions and coordination repeat with village officials and technical OPDs related. This is cause action corrective that should be fast become delayed. Phenomenon This in line with findings of the Indonesian Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (2018) which stated that delay data delivery from apparatus village be one of constraint main in supervision use of village funds.

2. Imbalance between type violations and forms response.

In Village Fund supervision, often happen imbalance between type violations found and forms the responses given. Some violation relative administrative light tend responded to at a minimum, whereas violations that have an impact significant to public No always followed up with action proportional corrective action. This is in line with LAN RI findings (2019) which state that Indonesian bureaucracy often stuck in " administration" procedural " so that quality supervision No always reflect substance implementation activity.

3. Need strengthening effectiveness technical, coordination, and sensitivity social.

Research results in the District Jagebob show that supervision towards Village Funds often constrained by limitations capacity technical supervisors and the lack of standard procedures in the field. For example, some case misuse of late funds prosecuted Because officer supervisor must do verification documents and coordination layered before can give recommendation action corrective (findings) field). This is show the need strengthening aspect technical supervision so that the action process corrective more fast and precise targets, in line with view Supriyadi (2019) who emphasized importance competence technical supervisor in ensure effectiveness supervision.

### **Factors that become supporting and inhibiting factors in supervision village fund budget by the Merauke Regency Government in the District Jagebob**

Supervision to use village fund budget is part crucial in governance system transparent and accountable government, especially at the level local. In context Merauke Regency, implementation village fund supervision is not only influenced by regulations or formal procedures, but also by various interrelated factors related and influencing effectiveness of the monitoring process That Alone.

### **Factors Support Supervision Village Fund Budget**

Factor support supervision Village Fund budget is condition or supporting elements success implementation supervision. Presence factor This become runway important for Regional Government in operate function supervision in a way effective and focused.

Discussion in the section This intended For to describe aspects that provide contribution positive to achievement objective supervision.

a. Availability tool assessment and instruments supervision.

Availability tool assessment and instruments supervision be one of foundation important in ensure implementation supervision current Village Fund budget in accordance with principle accountability. The instruments prepared in a way systematic allows supervision done with refers to clear criteria, so that every stages can evaluated in a way more directed. With existence gauge measuring this, supervision No depends on the assessment subjective, but rather on standards that have been designed For guard consistency and objectivity of the monitoring process.

b. The existence of initial briefing and coaching efforts periodically to village officials.

Initial briefing and coaching efforts periodically to village officials play a role important as means strengthening capacity in implementation supervision Village Fund budget. Initial briefing give understanding base about rules, procedures, and standards that must be obeyed, so that apparatus own clear direction since stage planning until reporting. This process help equalize perception between supervisors and village officials regarding procedures fund management, so that reduce potential misunderstanding and difference interpretation to applicable provision.

c. Mechanism evaluation and action carry on has designed in a way systematic.

Mechanism evaluation and action further designed in a way systematic be one of factor important supporting effectiveness supervision Village Fund budget. The existence of clear design about stages evaluation enable the monitoring process done in a way more regular and consistent. Structured evaluation help ensure every findings can identified, analyzed, and noted in a way objective in accordance applicable standards. With Thus, supervision No walk in a way incidental, but follow patterns that have been set so that results obtained more can accountable.

d. Availability protocol coordination between level government as base action carry on problem.

Availability protocol coordination between level government become factor support Because give framework clear work in handle problem Village Fund supervision. Protocol This ensure that every parties, starting from government area until village officials, have defined roles and authorities with good. Clarity This help prevent overlapping overlap tasks, expedite channel communication, as well as speed up taking decision moment found problem in management budget. With Thus, the monitoring process can walk more effective Because supported by mechanisms regular and standardized coordination.

### **Factors Inhibitor Supervision Village Fund Budget**

Factor inhibitor supervision Village Fund budget is various conditions that reduce effectiveness and accountability implementation supervision. Presence factors This can slow down the process, reduce quality results supervision, as well as cause gap between expected goals with practice in the field. Discussion in the section This intended For to describe aspects that become constraint in organization supervision, so that can become material evaluation for effort repair system management of Village Funds in the future.

a. The low source Power man from village officials.

Limitations competence technical, understanding administration, as well as ability in processing and reporting financial data often makes the monitoring process No running optimally. Village officials who have not used to with reporting formats and instruments supervision often produce documents that are not in accordance standard, so that make things difficult supervisor in do evaluation in a way objective and comprehensive.

b. Amount supervisor limited.

Amount limited supervisor become obstacle Serious in implementation Village Fund supervision. Limitations This make burden Work supervisor become No comparable with area and number of villages that must be monitored. As a result, the intensity visits and assistance direct to the village is reduced, so supervision No capable reach all over activity in a way comprehensive. Condition This impact on low detection early to potential deviation or weakness in management budget.

c. Orientation supervision more focus on procedures administrative and physical output than objective substantive.

Orientation more supervision focus on procedures administrative and physical output often make substance objective Insufficient use of Village Funds get attention. Supervisor more Lots inspect completeness document, sign hand, or suitability report with standard format, compared evaluate the extent of the program really impact for society. As a result, supervision tend nature formality administrative, temporary evaluation to effectiveness, sustainability, and benefit social from development programs village neglected.

d. No available measurable outcome indicators For evaluate program impact.

Absence measurable outcome indicators cause Village Fund supervision only focus on input and output without capable evaluate impact term resulting length. Supervisor more easy inspect amount activities carried out or the volume of budget absorbed, but difficulty ensure whether activity the truly increase welfare society. Conditions This make results supervision tend nature shallow, because No There is gauge measuring clear that can made into reference in evaluate the success of the village development program.

Besides That does not existence measurable outcome indicators also have an impact on the weakness accountability public. Report structured supervision become not enough informative for society, because only describe aspect administrative and physical, not benefit real that they feel. This is potential lower trust public towards the Village Fund program, as well as open gap for practice formalities that are not needs - oriented real inhabitant.

e. Pressure from figure public or apparatus certain bother objectivity supervision.

Pressure from figure public or apparatus certain often affects independence supervisor in operate his duties. In context social at the village level, figures public own influence big that can create atmosphere No conducive for the supervision process. When the supervisor face intervention or pressure For give favorable assessment party certain, then the monitoring process become not enough objective. Condition this is the end reduce integrity results supervision, because decision more driven by personal interests or group than facts on the ground.

f. Coordination cross sector weak.

Coordination cross weak sector become constraint Serious in effectiveness supervision of the Village Fund. Supervision process ideally involving various agencies, starting from government regions, village officials, to institution technical related. When coordination No running optimally, the necessary information often disconnected, occurs overlapping overlap authority, or even There is neglected aspects. As a result, supervision become partial and not capable give description comprehensive about Village Fund management.

g. Condition geographical.

Condition geographical be one of significant obstacles in implementation supervision of Village Funds, especially in areas that have accessibility limited. Long distance, infrastructure less road adequate, and obstacle transportation often slow down mobility supervisor to village location. Situation This impact on the delay in the supervision process and adding cost operational, so that intensity supervision No can done in a way routine and comprehensive.

## CONCLUSION

Based on results research that has been done through observation and interviews, obtained a number of findings important related supervision village fund budget by the Merauke District Government (Study in the District Jagebob Merauke Regency) is as following : Mechanism supervision Village Fund budget in the District Jagebob walk through four stages main. First, the determination standard become foothold For determine procedures, documents, and criteria evaluation. Second, measurement implementation done through inspection field and verification documents, ensuring activity in accordance plan. Third, the results measurement compared to with standard For evaluate completeness, accuracy use of funds, and benefits activities. Finally, the action corrective implemented when found deviation, starting from coaching until a follow-up audit, so cycle supervision functioning in a way sustainable For ensure proper use of Village Funds targeted, accountable, and impactful real for community. Practice implementation Village Fund supervision in the District Jagebob served as following : Determine Standard Determination process standard in Village Fund supervision in the District Jagebob Not yet walk optimally. Ineffectiveness This seen from mismatch guidelines technical with condition field, limitations capacity village officials, lack of socialization and mentoring, complexity documentation, as well as coordination inter-stakeholder interests that have not been effective. Measuring Implementation Measurement process implementation in Village Fund supervision in the District Jagebob Not yet walk optimally. This is seen from incompleteness and inaccuracy document as base measurement, non-conformity between reports and conditions field, as well as the quality of the program is not always in accordance with standard expected benefits. Comparing Results with Standard Implementation stage compare results with standard in Village Fund supervision in the District Jagebob Not yet walk optimally. Constraints seen from frequency assessment that is not evenly consequence limitations source power, accuracy time frequent evaluations No achieved, limitations objectivity in the field, as well as dependence overstatement in the report written without verification adequate physical conditions. Corrective Action Action process corrective in Village Fund supervision in the District Jagebob Not yet walk optimally. This is

reflected from delays and process dependencies on factor external, imbalance between type violations and forms response, and the need strengthening effectiveness technical, coordination, and sensitivity social factors supporters Village Fund supervision in the District Jagebob covering availability guidelines and instruments clear assessment, the existence of coaching as well as evaluation routine and commitment government area in strengthen supervision. Meanwhile factor inhibitor covers weakness coordination inter-agency, low capacity source Power human, limitations amount supervisors, and condition difficult geography reachable.

## REFERENCES

- Erawati, T., & Abdulhadi, M. F. (2018). Pengaruh Pemahaman Sistem Akuntansi Keuangan Daerah, Kapasitas Sumber Daya Manusia Dan Pemanfaatan Teknologi Informasi Terhadap Kualitas Informasi Laporan Keuangan Pemerintah Daerah (Studi Kasus Pada Pemerintah Daerah Kota Yogyakarta). *Jurnal Akuntansi Dan Keuangan Akmenika*, 15(1), 67–78.
- George R. Terry (2005), *Principles of Management*, Alexander Hamilton Institute, New York.
- Grindle, M. S. (1980). *Politics and Policy Implementation in the Third World*. Princeton, NJ: Princeton University Press.
- Grindle, M. S. (1997). *Getting Good Government: Capacity Building in the Public Sectors of Developing Countries*. Cambridge, MA: Harvard University Press.
- Halim, A. (2016). *Manajemen Keuangan Daerah (Edisi Revisi)*. Jakarta: Salemba Empat.
- Hariandja, M. T. E. (2017). *Manajemen Sumber Daya Manusia*. Jakarta: Grasindo.
- Harun. (2011). *Keuangan Daerah dan Otonomi Daerah*. Jakarta: Salemba Empat.
- Hasibuan, Malayu SP (2005), *Manajemen Dasar, Pengertian dan Masalah*, C.V. Haji Masanggung, Jakarta.
- Hasibuan, R., & Firmansyah, D. (2021). *Akuntabilitas dan Transparansi Pengelolaan Keuangan Desa*. Jakarta: Rajawali Pers.
- Heeks, R. (2002). "Information Systems and Developing Countries: Failure, Success, and Local Improvisations." *The Information Society*, 18(2). London, UK: Routledge.
- Inspektorat Jenderal Kementerian Dalam Negeri Republik Indonesia. (2020). *Pedoman Pengawasan Pengelolaan Dana Desa*. Jakarta: Kementerian Dalam Negeri RI.
- Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi Republik Indonesia. (2018). *Laporan Monitoring dan Evaluasi Dana Desa Tahun 2018*. Jakarta: Kemendes PDTT RI.
- Kementerian Desa, Pembangunan Daerah Tertinggal, dan Transmigrasi. (2020). *Modul Pengawasan Dana Desa*. Jakarta: Kemendes PDTT.
- Kettl, D. F. (2000). *The Global Public Management Revolution*. Washington, DC: Brookings Institution Press.
- Koontz & O'Donnell. (1972). *Principles of Management: An Analysis of Managerial Functions*. New York: McGraw-Hill.
- Kothari, C.R. (2004). *Research Methodology: Methods and Techniques*, Second Revised Edition. New Delhi: New Age International (P) Ltd., Publishers.

- Lembaga Administrasi Negara Republik Indonesia (LAN RI). (2019). Birokrasi dan Administrasi Prosedural di Indonesia. Jakarta: LAN RI.
- Lipsky, M. (1980). Street-Level Bureaucracy: Dilemmas of the Individual in Public Services. New York, NY: Russell Sage Foundation.
- Manullang. (2008). Konsep Efektivitas Pengelolaan dan Pengawasan Keuangan. Jakarta: Mandar Maju.
- Mazmanian, D. A., & Sabatier, P. A. (1983). Implementation and Public Policy. Glenview, IL: Scott, Foresman.
- Merriam, S.B. & Caffarella, R.S. (2001). Learning in adulthood: A comprehensive guide. San Francisco: Jossey-Bass Publishers.
- Mulyadi. 2007. Akuntansi Biaya. Edisi Ke-5. Yogyakarta: UPP STIM YKPN.
- Neuman, W. Lawrence, 2000, Social Research Methods: Qualitative and Quantitative Approaches, Allyn and Bacon, Boston
- Neuman, W. Laurence. (2006). Metode Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif. Jakarta: PT. Indeks.
- Nurhadi. (2020). Manajemen Pengawasan Dalam Pemerintahan Daerah. Jakarta: Rajawali Pers.
- OECD. (2016). Public Governance Review: Accountability and Trust in Government. Paris: OECD Publishing.
- Pressman, J. L., & Wildavsky, A. (1973). Implementation: How Great Expectations in Washington Are Dashed in Oakland. Berkeley, CA: University of California Press.
- Purbopranoto, Kuntjoro, 1975, Beberapa Catatan Hukum tata Pemerintahan dan Peradilan Administrasi Negara. Penerbit Alumni, Bandung.
- Rahajeng, A. (2016). Perencanaan Penganggaran Keuangan Daerah. Yogyakarta: UGM Press.