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ANALYSIS OF NAGARI FINANCIAL MANAGEMENT TO IMPROVE COMMUNITY WELFARE IN NAGARI SICINCIN DISTRICT 2X11 SIX LENGKUNG PADANG PARIAMAN REGENCY

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Abstract
Nagari is a form of unity of customary (conventional) citizens who have free authority and carry out their orders and are specifically located in the Minangkabau ethnic area. The independence of the Nagari region is based on the Minangkabau cultural system which has a different form of custom that has been passed down from generation to generation. This comparison stems from the characteristics of Nagari as a "small republic" which has its own regime freely and is based on citizens (self-governing community). Currently, the financial management of Nagari Sicincin has many special limitations, especially for bodies in the Nagari Regime, as a result of which this has greatly affected the financial management of the nagari. There are also limitations which can be interpreted as the weakness factors that the nagari regime has, namely:
Keywords: nagari financial management, community welfare

INTRODUCTION

Nagari is a form of territorial division in an administrative manner which is located at the bottom of a sub-district in West Sumatra, and specifically it is said that a Nagari is a unit of customary law citizens who have specific area boundaries and have the right to organize and manage the needs of the local community based on philosophy Minangkabau customs (Basandi Syarak Custom, Syarak Basandi Kitabullah) or originate from ideas from local customs and the area of West Sumatra Province. When compared, Nagari is comparable to Dusun which are located in other areas in the Republic of Indonesia.

The enactment of Law No. 6 of 2014 concerning nagari has important implications for changes in the governance policy of the nagari rulers. The law has provided more certain guarantees that each nagari will receive a budget from the authorities through the state budget (APBN). As well as the region (APBD). With the existence of this law, it is hoped that all the needs and desires of the Nagari residents can be better accommodated. Providing greater opportunities for nagari to manage their own regime rules and equitable development is expected to increase the safety and quality of life in the community. With the calculation of the budget, the amount of which has been determined so far, according to the management method, which should be carried out in a reliable, efficient, efficient manner, and Accountable which is based on the principles of good public management for accelerating nagari development for the safety of residents and rural areas within the nagari's calculations. This policy certainly has consequences.

Income is income in the form of money for a certain period of time. The global implementation of development aims to improve people's safety. one of the indicators is the improvement of the citizen's economy. The amount of the calculation allocation that is allocated directly to the Hamlet is set at 10% (10 percent) of and outside the budget for Transfer of Regions (maximum on) in stages. Calculations originating from the APBN are calculated based on the number of hamlets and allocated by taking into account the number of residents, the value of deficiencies, the size of the area, and the level of geographical difficulty in the chart for increasing safety and equity in Nagari development.

found limited financial impetus and its management was being centralized by regime institutions. However, after the current ADN and DD policies were implemented, the Nagari received a fairly large allocation for the calculation and the management was carried out independently so that doubts about the Nagari's expertise in managing the budget were being questioned. One of the big problems for almost all regional authorities in Indonesia during this age of independence was the low quality of human resources, especially in the nagari. Knowing this, improving the quality of people's energy sources is an important matter to prioritize so that they can achieve the goals of the body as well as what we hope for.

Sicincin Nagari District 2x11 6 Lingkung Padang Pariaman Regency is one of the nagari

where most of the people's livelihoods are farmers. Since there was a law regarding the nagari. Nagari Sicincin has received an estimated budget of approximately 1 billion rupiah so far. The village budget should be of great help in the safety of the village residents, such as making farming paths, making irrigation for farmers, improving the body or empowering the village residents. However, the obstacle that is often experienced is the number of provisions from the central government for the current use of the budget. What is being handed over by the authorities in the implementation of the village's financial management at this time is an obstacle that exists, namely the lack of clarity among the citizens, in the absence of reporting on the financial implementation of the Nagari budget at this time. Financial management at Nagari Sicincin still has many special limitations, especially for bodies in the Nagari Regime, as a result of which this greatly affects the financial management of the nagari. There are also limitations which imply that the weak factors that the nagari regime has are: (1) The quality of the human resource base of the apparatus owned by the nagari is generally still small, (2) The regulatory policy regarding the nagari governing body is not yet perfect and some provisions for good implementation are still needed as principle or operation (3) The low level of programming expertise in the nagari often results in minimal synchronization between the output (outcome or output) of the policy application and the wishes of the community which is the input of the policy, (4) The tools and infrastructure for the administrative operational reserves of the rulers are still very limited, resulting in a disruption to the capabilities and capabilities for professional application. On the other hand, the ultimate goal of financial management at Sicincin Nagari is to fulfill the target set forth in the nagari regulations regarding the Nagari APB, whether it is the target of income or expenditure for the safety of the residents and it all depends on the ability of implementing ADN which in this case is the village's parents and the village's features.

As stated in article 77 paragraph (2) Law No. 6 of 2014 concerning Nagari, that management of assets belonging to the nagari is attempted to improve the safety and standard of living of the residents and increase income and also the development of the nagari with the aim of increasing the safety of the residents and the quality of life of the people and capacity building infrastructure. economy and energy base in the nagari. On the other hand, income can be referred to as all income or results in increasing one's skills, whether used for consumption or for funds. With this income it is used for the necessities of life and to achieve people's happiness

It can be seen in chart 1 that Nagari Sicincin's revenues for 2018-2022 have fluctuated as a result of the inefficiency of the village's financial management by the local authorities

Table 1. Revenue of Nagari Sicincin District 2x11 Six Environments in 2018-2022

Year	Amount	Percentage
2018	**Rp. 1,804,557,449**	**0.97%**
2019	**Rp. 1,671,498,674**	**0.92%**
2020	**Rp. 1,816,133,384**	**1.08%**
2021	**Rp. 1,757,950,100**	**0.96%**
2022	**Rp. 1,823,780,700**	**1.03%**

Source: Nagari Sicincin, District 2x11 Six Environments

Based on chart 1 above, it can be seen that Nagari Sicincin's revenue in 2019 and 2021 is experiencing a significant reduction due to the large amount of budget used for community empowerment activities. In implementing nagari finance, there are several principles that must be adhered to which include income and expenses. This principle, among other things, is that all recipients and Nagari expenditures are carried out through the Nagari Cash Account. The disbursement of the budget in the Nagari Treasury is signed by the Nagari parents and the Nagari Treasurer.

In table 2 below, we can also see that the implementation of nagari spending is:

Table 2. Expenditures for Nagari Sicincin District 2x11 Six Environments in 2018-2022

Year	Budget (IDR)
2018	**1,819,483,857**
2019	**1,526,746,299**
2020	**1,716,482,166**

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2021	**1,922,967,401**
2022	**1,802,725,180**

Source: Nagari Sicincin, District 2x11 Six Environments

Based on Chart 2, we can observe that the implementation of Sicincin Nagari shopping has quite a lot of expenses and the rest of the budget is divided into the spending budget for the Nagari ruling apparatus, Spending on community empowerment, and the budget for spending on body empowerment of citizens and there are still many cases experienced by the nagari in increasing the safety of the people. The skill of the Sicincin Nagari ruler in managing finances still has its limitations and problems, namely the limited human resource base that is not sufficient. This is evident from the low level of learning and experience in the aspect of detailed financial reporting. On the other hand, the important goal in the nagari regime is to try to improve the safety of citizens, With that in mind, it is very necessary to conclude the policy guidance for the development of the Nagari. Therefore, managing nagari finances can be referred to as a series of activities that include programming, implementation, administration, reporting and accountability.

The existence of something to strengthen the management and supervision of the nagari's finances is absolutely necessary to prevent or at least reduce the possibility of irregularities and the realization of the village's development goals for the safety of the residents. There are also the objectives of this research, namely: 1. To find out how the Nagari ruler plays a role in managing his financial budget properly. 2. To find out how the strategies and policies implemented by the nagari authorities in order to improve the safety of the residents. Nagari financial management can be referred to as a series of activities that include programming, implementation, administration, reporting and accountability.

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LITERATUR REVIEW

Nagar government

The Nagari regime is a unit of customary law citizens in a historical and genealogical way, has boundaries in a special area, and has its own assets, has the right to have its leader by means of a conference and organizes and takes care of the needs of local residents. Nagari is an allotment of administrative areas after sub-districts in West Sumatra Province. And Nagari is also referred to as a

legal citizen unit that has area boundaries that are entitled to manage matters of authority, the needs of local residents are based on community initiatives, rights of origin of ideas, and/or conventional rights that are recognized and respected in the regime system of the Unitary State of the Republic of Indonesia.

Nagari Financial Management Theory

Nagari finances are regulated based on good ruler practices. The principles of managing nagari finances as well as those contained in Permandagri No. 113 of 2014 are transparent, accountable, participatory and carried out regularly and in compliance with calculations, with explanations (1) Transparency is the principle of sustainability that allows residents to recognize and find access to data as wide as possible regarding nagari finances (2) Accountable, namely: in the form of a role to be responsible for the management and regulation of energy resources and the application of policies entrusted in the income chart of goals that have been formalized (3) Participatory, namely:

District budget allocation

Based on PP No. 72 of 2005 Regarding the nagari, regional authorities must distribute the budget to transfer from the center to be sent to the hamlet account which is known as the Dusun Budget Allocation (ADN). Interpretation of DNA in PP No. 72 of 2005, the budget is allocated equally for each village, originating from the central financial balance budget and the area received by the regency or city for the village, at least 10% is split equally for each hamlet. In Permendagri No. 37 of 2007 describes the purpose of ADN, the rules for calculating the size of the nagari calculation, the allocation system, budget usage and accountability.

In the ADN management application, it is divided into several levels, namely: (1) The Programming Step is the Nagari financial programming deed including the Nagari RPJM and Nagari RKP which are based on the regional development program which was prepared based on the results of the agreement in the nagari conference. (2) The APBNagari Budgeting Level consists from Income, Spending and Nagari Finance. Income is all money received through the nagari account which is the nagari's right in one accounting year that does not need to be repaid by the nagari. The Nagari regulations regarding the Nagari APB were inaugurated very late to coincide with December 31 of the current accounting year. (3) Steps for implementation Nagari parents are the holders of authority for managing nagari finances which in practice can be delegated to the nagari features. Nagari features consist of district clerkships, regional executives and technical executives.

The nagari feature is a supporting factor for the nagari parents (4) The accountability step where the Nagari parents deliver information on the realization of the implementation of the APBNag to the Regent every semester of the current year and at the end of each accounting year. The form of accountability provided in the ministerial regulation in a particular country is only intended for the treasurer. The accountability information includes income accountability information as well as expenditure accountability information. Information on income accountability is attached with ordinary cash novels, supporting cash novels, specifications for income objects and other legal facts of income. (5) Arrangement Steps,

State financial resources

Nagari income includes all cash income through the Nagari Cash Account which is the nagari's right in 1 (one) year of calculation which does not need to be repaid by the nagari. Nagari income consists of according to article 72 of the Hamlet Law originating from: (1) original nagari income and (2) nagari transfer income.

Public welfare.

Citizens' Welfare is a condition that proves the dimensions of the degree of life seen in the standard of living of citizens. Fulfilling the lower wants seen in proper housing, adequate clothing and food needs, small education and health fees, or an atmosphere where everyone can optimize their efficacy within the limits of calculation and if it allows for the fulfillment of physical and spiritual needs, citizens can be said to be safe from Law No. . 11 of 2009 part II Article 25 also clearly regulates the obligations and responsibilities of the authorities in relation to social safety

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assessment, including: (1) Formulating policies and social safety assessment programs. (2) Providing access to social safety assessment. (3) Conducting accountability social security, social security, social empowerment,

METHOD

This type of research is Qualitative research, which is a method of research and analysis that is based on procedures that investigate social events and people's problems. Besides that, the philosophical basis is also useful for providing an overview of the research framework and as material for reviewing research results. The character of this research is descriptive, which is a form of research procedure that explores the method of collecting information, compiling and explaining the data and then analyzing it.

Qualitative descriptive is analyzing information that has the character of a description or decomposition of information and data which is then related to the philosophy and concepts that support relevant reviews where this explanation uses a qualitative method and then conclusions are drawn from this research problem. This research was carried out at the parents' office of Nagari Sicincin and residents of Nagari Sicincin, District 2x11 6 Lingkung, Padang Pariaman Regency, West Sumatra. In order to obtain original and accurate information the author conducts a literature survey, monitoring and debriefing.

In the chart responding to the conclusions of the problem which was inaugurated by the author so that the analysis of the information used as reference in this research refers to several levels described by Miles and Huberman (1984):

1. Gathering good information through direct monitoring in the field, followed by in-depth debriefing of informants who are compatible with this research to support the research being carried out so that the information is as expected. Or by observing the literature related to research.
2. Information reduction is a way of determining, breaking attention to the simplification of the records obtained from gathering information.
3. Presentation of information is an activity of collecting data in the form of narrative readings or network diagrams that aim to sharpen research descriptions for the selected data and then present them in the form of explanations.
4. The final step is drawing conclusions. The drawing of conclusions is carried out carefully by confirming in the form of a review of the information records obtained, where the analysis used in this research is a qualitative descriptive analysis, namely analyzing information that has the character of a description or description of information and data which is then related to theories The theory and concepts that support the relevant reviews are then drawn conclusions from this research case.
    5. Triangulation of Information Bases is digging up specific data evidence by using various sources of information such as deeds, archives, results of questions and answers, results of monitoring or also by debriefing more than a subject who is thought to have a different point of view

RESULTS AND DISCUSSION

As a customary law community unit that has a special area that has the right to organize and manage the needs of the community, Nagari Sicincin also has a history of customs that are very attached to the people in Nagari Sicincin. It was recorded or heard that the residents of Nagari Sicincin came from Luak TanahBackground. For Tambo Alam Minangkabau, the Luak Tanah Background consists of 3 parts, namely:

1. 5 circles 12 Koto
2. Bengawan Tarab 8 Batur
3. Batipuh 10 Koto

Nagari Sicincin in Kecamatan 2x11 6 Environment of perfection of a sense of kinship that is woven by the community headed by the head of the clan which is called Datuak. In Sicincin Datuak is

still holding a significant contribution to his family and tribal bodies. Each Datuak leads his tribe with the nickname of each people. The number of Datuak in Nagari Sicincin is 40 people divided into 6 clans, namely the Bocong, Sikumbang, Panyalaian, Jambak Tanjung, Koto and 1 additional clan, namely the Mandailiang. In the Sicincin nagari, they are led by Nagari parents who are directly selected by each Nagari citizen who fulfills the selection requirements, and in carrying out the chakra regime of the Nagari parents, they are assisted by several Korong parents who replace the Nagari parents for a few small areas. Nagari Sicincin consists of 4 Korongs namely Korong Sicincin,

Nagari Sicincin Government Work Planning Program, District 2x11 Six Environments

Based on the concept of the activities of the Sicincin Nagari Regime, aspects of governance management are consistent with Permendegri No. 113 of 2014 concerning Nagari Financial Management. In accordance with article 20 Until Nagari Sicincin has made its Planning Concept Aspects of Organizing the Nagari Regime there are 21 activity concepts namely: (1) Examination of learning, (2) Examination of health, (3) Examination of ordinary professions and room designers, (4) Examination in residential areas, (5) Study of forestry and living areas, (6) Study of transportation, communication and informatics, (7) Study of energy and mineral energy sources, (8) Study of tourism, (9) Study of peace, ordinary discipline and protection of citizens, (10) Examination of aspects of culture and faith, (11) Examination of youth and sports,

Field of Implementation of Nagari Sicincin Financial Management

It is in Permandagri no 113 of 2014 Article 24 that all Nagari revenues and expenses in the charter of implementing the authority of the nagari are carried out through the Nagari treasury and for Sicincin Nagari itself it already has a Nagari Treasury which is managed directly by the Nagari Treasurer, especially for the nagari which do not yet have banking services in their area until the regulations formalized by the regency or city regime and all receipts and expenditures of the nagari as defined above must be carried out with legal evidence and in full. As well as for proof of the Nagari's own Income and Expenditures compiled in the Nagari annual LPJ which must be attached at the time of the BAMUS meeting it is tried to become a fact to the Financial Management.

Administration of Sicincin Nagari Financial Management and Development Activities

For the Administration of Sicincin Nagari District 2x11 6 Lingkung itself is the guideline for Permandagri No. 113 of 2014 article 35 and article 36 which reads: administration is carried out by the village treasurer, the village treasurer must record every income and expenditure and close the book every year on a regular basis. And article 36 reads: administration of income and expenses as well as interpreted article 15 parts (2) using: ordinary cash books, tax assistant cash books and bank books. So that the Sicincin Nagari regime has carried out this policy, every activity and coverage, both income and expenditure of the Nagari, is recorded at the end of each month and reported to the Nagari Sicincin Conference Body which is known by the Nagari parents who serve as the person in charge of the Financial Coverage. for the Administration of Income and Expenditure of the Nagari, it has its own Nagari Account Novel and it is held and accountable by the Treasurer of the Nagari

Nagari Financial Management Reporting and Accountability

For reporting and financial accountability for Nagari Sicincin based on Permandagri No. 113 of 2014, namely in articles 37 and 38. Financial coverage of Nagari Sicincin is in the form of information on the realization of APBNagari according to a specific basis with a lower base of the acquisition price. Income is recorded as typically obtained in a bank or cash and spending is recorded when cash is issued and has a definite nature.

For financial coverage of the Nagari Sicincin Regime, District 2x11 6 Lingkung, Padang Pariaman Regency itself is compiled in the LPPN at the end of each year which is signed by the Nagari parents and the Nagari Treasurer. Next, the conference was tested to see if the coverage was in accordance with the calculations and expenses and whether it was in accordance with the program of activities carried out. After reaching the next agreement, coverage was attempted to the regent after the conference activity ended and was signed by the body that appeared when the meeting took place

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Development and Supervision of Nagari Financial Management

For the Guidance and Supervision of the Nagari Regime based on Permandagri No. 113 of 2014, namely in article 44 which says: the provincial regime must foster and monitor the provision and expenditure of the Nagari budget, the Allocation of the Nagari Budget and for Regional Taxes and Collections from Regencies and Municipalities in the Nagari. In managing the village's finances, coaching and supervision are carried out so that the village's activities can run well. For financial supervision of Sicincin Nagari supervised by Bamus himself and signed by the Nagari Parents' Secretary along with other Nagari administrators

Efforts Made by Nagari Orders in Solving Problems

Even though there are obstacles in terms of implementing the nagari regime, Nagari Sicincin itself is trying to solve the problem by prioritizing activities that are deemed necessary to be carried out, on the other hand for the concept of activities that have not been realized, the activity plan will be proposed again at the nagari conference for the following year.

On the other hand, in the aspect of implementing the Sicincin Nagari regime, it certainly requires a lot of payment, but the amount of the budget does not meet all development concepts. So that to overcome this problem, the nagari authorities prioritize development activities that are considered very necessary and interesting for residents such as the nagari route, on the other hand for activities in the implementation aspect of nagari development, the concept of this activity will be proposed again at the nagari conference for the next year.

The aspect of community development is the lack of community participation in the activities carried out by the regional government so as to resolve the case the nagari authorities make the activities carried out as attractive as possible and the concept of the activity will be proposed again by the nagari conference for the following year.

In the aspect of community empowerment, there are several training courses that were not realized due to the limited time to do so because all community empowerment was carried out in phase II of the budget disbursement, the solution to the problem for next year will be carried out in the disbursement of the first step of the nagari budget and this activity will be proposed back at the nagari conference for next year next

Policies made by the Nagari government

The most important goal in good nagari financial management is to improve the safety of the residents, therefore in order to achieve this goal it is very necessary to draw conclusions on policy guidance for Sicincin nagari financial management so that it can run well.

Nagari finances are all rights and roles in the regulatory framework of the nagari regime that can be estimated in money and all things in the form of money and objects related to the exercise of the rights and roles of the nagari. Nagari financial management is the totality of activities that include budgeting programming, administration, reporting, accountability and financial supervision of the nagari. So that the financial management of the nagari reflects more in favor of the wishes of the residents according to the laws and regulations so that it must be regulated in a transparent, accountable, participatory manner, and carried out regularly and in compliance with calculations.

So that the policy for managing the village's finances is in accordance with law no. 6 regarding the nagari and regulations regarding its implementation, the principle of managing the village's finances reflects in favor of the real wishes of the residents so that every year the nagari regime together with the nagari consultative body decides on the nagari regulations regarding the calculation of the village's income and spending (APBNagari). in a participatory and transparent manner, the way of preparation of which begins with the nagari work center, public discussions and BAMUS conference meetings to determine the draft village budget which includes income, spending and financing whose management starts from January 1 to December 31.

The Nagari financial management policy for the 2022 year is the latest financial management system for Nagari. As a result, there are still a lot of adjustments to be tried globally to the method of implementation.

CONCLUSION

Based on research results that researchers have carried out in terms of analyzing nagari financial management to improve the safety of residents (research problem: nagari sicincin sub-district 2x11 6 lingkung padang pariaman district) There is also a conclusion that can be drawn that the concept of the activity of the nagari regime is still a lot that has not been realized due to the lack of budget the calculation and recofucing of prevention and handling activities, and for the management of the nagari's own finances have been carried out properly and openly to the general public so that this has been able to bind the people's trust in financial management in the nagari and for this financial coverage has been properly accounted for by the nagari regime .

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